COLORADO
OFFICE OF THE
STATE AUDITOR

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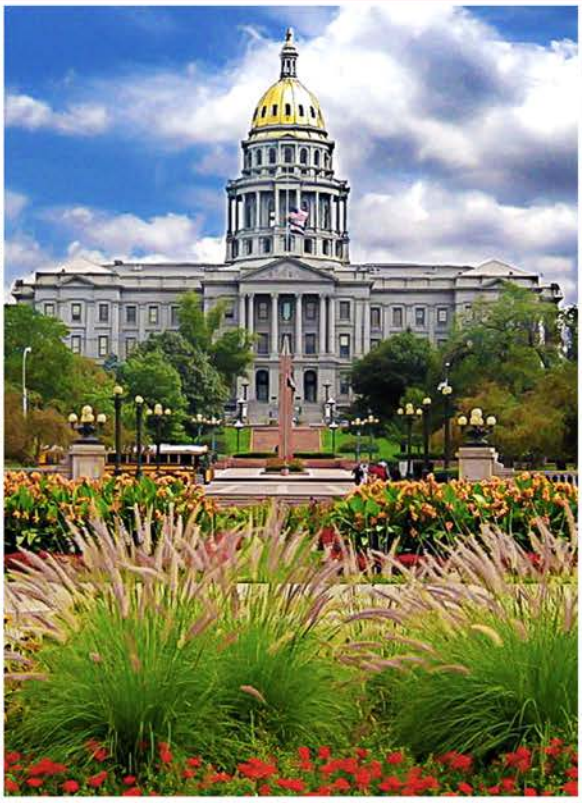
STATE OF COLORADO

STATEWIDE SINGLE AUDIT
FISCAL YEAR ENDED JUNE 30, 2016



FEBRUARY 2017

FINANCIAL AUDIT

THE MISSION OF THE OFFICE OF THE STATE AUDITOR
IS TO IMPROVE GOVERNMENT
FOR THE PEOPLE OF COLORADO

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We Set the Standard for Good Government

March 14, 2017

DIANNE E. RAY, CPA

STATE AUDITOR

Members of the Legislative Audit Committee:

Included herein is the report of the Statewide Single Audit of the State of Colorado for the Fiscal Year Ended June 30, 2016. The audit was conducted under the authority of Section 2-3-103, C.R.S., which authorizes the State Auditor to conduct audits of all state departments, institutions, and agencies.

The purpose of this report is to present the results of the Statewide Single Audit for the Fiscal Year Ended June 30, 2016. The report includes our reports on compliance and other matters, and internal control over financial reporting in accordance with Government Auditing Standards and requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and our audit opinion on the *Schedule of Expenditures of Federal Awards*. This report also contains our findings, conclusions, and recommendations, and the responses of the respective state departments, institutions, and agencies. Our opinion on the State's financial statements is presented in the State's *Comprehensive Annual Financial Report* for Fiscal Year 2016, which is available under separate cover.

Governmental Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, be issued through a separate "classified or limited use report" because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of certain findings to be sensitive in nature and not appropriate for public disclosure and have included the details of these findings under separate cover.

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This report does not include all of the findings and recommendations related to audits performed of state departments, institutions, and agencies. Some findings and recommendations are issued under separate report covers. However, in accordance with the federal Single Audit Act, this report includes all findings and questioned costs related to financial reporting and federal awards that came to our attention through either the Statewide Single Audit or other audits.

The report is intended solely for the use of management and the Legislative Audit Committee and should not be used for any other purpose. This restriction is not intended to limit distribution of the report, which, upon release by the Legislative Audit Committee, is a matter of public record.

CONTENTS

Report Highlights I-1

SCHEDULE OF FINDINGS & QUESTIONED COSTS
Summary of Auditor's Results I-9

FINANCIAL STATEMENT FINDINGS
Department of Agriculture II-1
Department of Corrections II-13
Office of the Governor II-21
Department of Health Care Policy and Financing II-67
Depart of Higher Education II-75
Department of Human Services II-89
Department of Labor and Employment II-95
Department of Natural Resources II-97
Department of Personnel & Administration II-103
Department of Public Safety II-151
Department of Revenue II-173
Department of Treasury II-205

FEDERAL AWARD FINDINGS
Department of Corrections III-1
Department of Health Care Policy and Financing III-9
Department of Higher Education III-41
Department of Human Services III-109
Department of Labor and Employment III-145
Department of Local Affairs III-147
Department of Public Health and Environment III-155
Department of Public Safety III-161

DISPOSITION OF PRIOR AUDIT RECOMMENDATIONS IV-1

REPORTS AND FEDERAL AWARDS SCHEDULE
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* V-1

Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance, and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance V-5

Schedule of Expenditures of Federal Awards V-11

Notes to the Schedule of Expenditures of Federal Awards V-116

REQUIRED COMMUNICATIONS LETTER VI-1

APPENDIX A
Federal Single Audit Recommendation Locator VII-A-1

APPENDIX B
Audit Adjustments VII-B-1

REPORT HIGHLIGHTS

STATEWIDE SINGLE AUDIT, FISCAL YEAR ENDED JUNE 30, 2016

STATE OF COLORADO

FINANCIAL AUDIT

FINANCIAL STATEMENT FINDINGS

- The State's financial statements covered $36.3 billion in total assets and $31.4 billion in total expenditures for Fiscal Year 2016.
- We have issued an unmodified opinion on the State's financial statements for the Fiscal Year Ended June 30, 2016. That means the State's financial statements presented fairly, in all material respects, the State's financial position, results of all financial operations, and cash flows in conformance with generally accepted accounting principles.
- We identified 51 internal control weaknesses related to compliance with internal control over financial reporting.

FEDERAL PROGRAM FINDINGS

- The State expended approximately $12.3 billion in federal funds in Fiscal Year 2016. The four largest federal programs were:
  - Medicaid: $5.1 billion
  - Student Financial Assistance: $1.4 billion
  - Research and Development Cluster: $818 million
  - Highway Planning and Construction: $827 million
- We identified 35 internal control issues related to the State's compliance with requirements applicable to major federal programs.
- We identified over $56,000 in known questioned costs related to federal awards granted to the State. The federal portion of the questioned costs was over $41,000.

OVERVIEW

This report presents our financial and compliance audit of the State of Colorado for Fiscal Year 2016.

The report may not include all financial- and compliance-related findings and recommendations from separately issued reports on audits of state departments, institutions, and agencies.

However, in accordance with the federal Single Audit Act, this report includes all findings and questioned costs related to federal awards that came to our attention through our audit.

We made 84 recommendations to state departments and higher education institutions. Recommendations may be classified as both financial and federal; therefore, the total number of recommendations given does not match the number noted in the individual sections of this summary.

AUTHORITY, PURPOSE, AND SCOPE

This audit was conducted under the authority of Section 2-3-103, C.R.S., which authorizes the State Auditor to conduct audits of all departments, institutions, and agencies of state government. The audit was conducted in accordance with auditing standards generally accepted in the United States of America and with Government Auditing Standards issued by the Comptroller General of the United States. We performed our audit work during the period of May 2016 through February 2017. The purpose of this audit was to:

- Express an opinion on the State's financial statements for the Fiscal Year Ended June 30, 2016.
- Express an opinion on the State's Schedule of Expenditures of Federal Awards for the Fiscal Year Ended June 30, 2016.
- Review internal accounting and administrative control procedures, as required by generally accepted auditing standards and Government Auditing Standards.
- Evaluate compliance with applicable State and federal laws, rules, and regulations.
- Evaluate progress in implementing prior years' audit recommendations.

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FINANCIAL STATEMENT FINDINGS

This section summarizes our report on the State's compliance with internal controls over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards.

Professional standards define the following three levels of financial-related internal control weaknesses. Prior to each recommendation in this report, we have indicated the classification of the finding.

INTERNAL CONTROLS OVER FINANCIAL ACTIVITY AND FINANCIAL REPORTING

State departments are responsible for having adequate internal controls in place to ensure compliance with laws and regulations and with management's objectives. In addition, state departments are responsible for reporting financial activity accurately, completely, and in a timely manner. As part of our audit, we reviewed state departments' internal control processes, including policies and procedures, related to financial reporting, and tested samples of financial transactions to determine whether internal controls were adequate and that financial activity was reported properly. We identified the need for improvements in these areas at the following state departments:

- DEPARTMENT OF CORRECTIONS. The Department lacks adequate internal controls over its procurement cards. Specifically, we identified errors with supervisory review in six of the 40 procurement card monthly statements we tested (15 percent). This is classified as a SIGNIFICANT DEFICIENCY.

- DEPARTMENT OF PERSONNEL & ADMINISTRATION'S OFFICE OF THE STATE CONTROLLER (OSC).
  - Noncompliance with Statutory Reporting Requirements. The OSC did not prepare and submit financial statements and related required reports in accordance with timeframes established by statutes. In addition, the OSC did not receive all statutorily-required quarterly reports. This is classified as a MATERIAL WEAKNESS.
  - GASB 68. We identified several problems with the OSC's processes related to the continuing implementation, annual adjustments, and financial statement note disclosures required by GASB Statement No. 68. This is classified as a MATERIAL WEAKNESS.
  - Labor Allocation. The OSC has not ensured that basic internal controls have been established for reconciling allocated labor costs at the State's central level. Further, the OSC has not established a process for performing secondary reviews of central reconciliations and the OSC lacks a documented monitoring process to ensure all State departments are reconciling allocated labor costs across programs consistently and in a timely manner. This is classified as a SIGNIFICANT DEFICIENCY.

A **MATERIAL WEAKNESS** is the most serious level of internal control weakness. A material weakness is a deficiency, or combination of deficiencies, 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 moderate level of internal control weakness. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

A **DEFICIENCY IN INTERNAL CONTROL** is the least serious level of internal control weakness. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. Deficiencies in internal control generally are reported to agencies in separate management letters and, therefore, would not be included in this report.

- DEPARTMENT OF PUBLIC SAFETY. We identified the following issues at the Department:
  - Internal Controls over Financial Reporting. The Department has not ensured that basic internal accounting and administrative controls, such as effective secondary review processes over transactions entered in CORE, TABOR revenue classification, and the preparation of fiscal year-end exhibits, are in place and operating effectively. This is classified as a MATERIAL WEAKNESS.
  - Colorado Automobile Theft Prevention Cash Fund. The Department did not properly recognize Fund revenue in Fiscal Years 2012 through 2016. Specifically, the Department used the payment due date on individual assessments as the criteria for recognizing Fund revenue rather than the billing date. This is not considered an internal control issue and does not have a classification.

- OFFICE OF THE TREASURY. The Treasury does not have adequate internal written policies and procedures in place for recording TRANs debt. The Treasury improperly recognized approximately $509,000 of interest revenue related to the TRANs when no interest had been earned. The Treasury also improperly classified approximately $532,000 of expenditures by classifying an underwriter's discount of approximately $23,000 as interest expense and overstating interest expense by approximately $509,000. This is classified as a SIGNIFICANT DEFICIENCY.

- In addition to the deficiencies noted above, the following six departments did not have internal controls in place to ensure that employees' CORE access is disabled in a timely manner:

  - HISTORY COLORADO. History Colorado staff failed to disable the employee's CORE access for all 11 employees tested within 5 Business Days of employment termination. Staff terminated access for the 11 employees from 1 to 8 months after employment termination. This is classified as a MATERIAL WEAKNESS.
  - DEPARTMENT OF HUMAN SERVICES. For 33 of 52 employees tested (63 percent), Department staff failed to disable the employee's CORE access within 5 Business Days of employment termination. This is classified as a MATERIAL WEAKNESS.
  - OFFICE OF THE GOVERNOR. For 14 of the 20 employees tested (70 percent), the Office failed to disable the employee's CORE access within 5 days of employment termination. This is classified as a SIGNIFICANT DEFICIENCY.
  - DEPARTMENT OF HEALTH CARE POLICY AND FINANCING. For 16 of the 25 employees tested (64 percent), the Department failed to disable the employee's CORE access within 5 Business Days of employment termination. This is classified as a SIGNIFICANT DEFICIENCY.
  - DEPARTMENT OF NATURAL RESOURCES. Department staff removed access

Our opinion on the financial statements is presented in the State's Comprehensive Annual Financial Report for Fiscal Year 2016, which is available electronically from the Office of the State Controller's website at:

HTTPS://WWW.COLORADO.GOV/PACIFIC/OSC/CAFR

for nine out of 10 individuals tested (90 percent) more than 5 Business Days after termination. This is classified as a SIGNIFICANT DEFICIENCY.

- DEPARTMENT OF PUBLIC SAFETY. For 19 of 24 employees tested (79 percent), the Department staff failed to disable the employee's CORE access within 5 Business Days of employment termination. This is classified as a SIGNIFICANT DEFICIENCY.

INTERNAL CONTROLS OVER INFORMATION TECHNOLOGY SYSTEMS

State departments, often in cooperation with the Governor's Office of Information Technology (OIT), are responsible for implementing, maintaining, and adequately securing the State's computer systems. During our Fiscal Year 2016 audit, we determined that some state departments' internal controls did not comply with information technology and information security related standards and/or the Colorado Information Security Policies. The following bullets describe notable examples of these issues:

- Information Security Policies Training. OIT did not conduct a comprehensive training for OIT staff over the 2015 Security Policies or develop a mechanism for holding OIT staff accountable for implementing the policy requirements. This is classified as a SIGNIFICANT DEFICIENCY.
- Identification of Information Security Roles and Responsibilities. OIT did not develop or communicate written Service Level Commitment (SLC) procedures to OIT staff responsible for drafting and managing SLCs between OIT and respective Executive Branch Agencies. In addition, OIT did not develop a tracking mechanism to ensure that service level agreements are in place, reviewed, and updated, as necessary. This is classified as a SIGNIFICANT DEFICIENCY.
- GENTAX Disaster Recovery Plan Updates. We found that the GenTax disaster recovery plan was not reviewed by OIT during Fiscal Year 2016. Specifically, when we reviewed the current plan in place, we found the plan was dated December 2014, and the Department could not provide documentation that the plan was reviewed or that any updates were made to the plan during Fiscal Year 2016. This is classified as a SIGNIFICANT DEFICIENCY.
- KRONOS Information Systems Disaster Recovery. We found that OIT did not document or test a Disaster Recovery Plan for KRONOS during Fiscal Year 2016, and KRONOS has been missing this critical component for at least 5 years. This is classified as a SIGNIFICANT DEFICIENCY.
- GENTAX Information Security and Logical Access and System Security Compliance. We identified problems at both OIT and the Department of Revenue related to the overall security of information within the GenTax system, as well as problems with GenTax user account management and

system security configuration monitoring. Both of these recommendations are classified as SIGNIFICANT DEFICIENCIES.

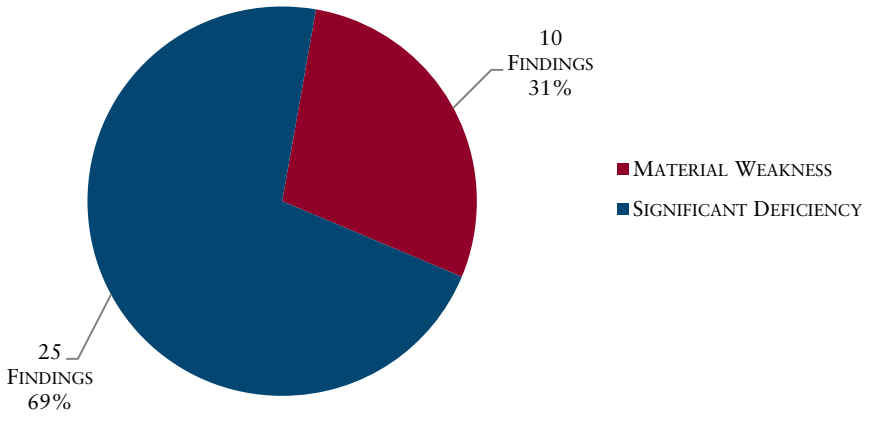
FEDERAL PROGRAM FINDINGS

This section summarizes our report on the State's compliance with requirements applicable to major federal programs and internal controls over compliance with Uniform Guidance. We planned and performed the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements that could have a direct and material effect on a major federal program had occurred. As part of our audit, we determined the State's compliance with federal regulations and grant requirements, such as activities allowed or unallowed, allowable costs, cash management, eligibility, reporting, and subrecipient monitoring.

INTERNAL CONTROLS OVER FEDERAL PROGRAMS

The following table shows the breakdown of types of internal control weaknesses over compliance with federal requirements that we identified during our Fiscal Year 2016 audit. Prior to each recommendation in this report, we have indicated the classification of the finding.

FEDERAL COMPLIANCE
INTERNAL CONTROL WEAKNESSES
FISCAL YEAR 2016



Professional standards define the following three levels of internal control weaknesses over compliance related to Federal Programs. Prior to each recommendation in this report, we have indicated the classification of the finding.

A **MATERIAL WEAKNESS** is the most serious level of internal control weakness. A material weakness is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A **SIGNIFICANT DEFICIENCY** is a moderate level of internal control weakness. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over compliance with a compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

A **DEFICIENCY IN INTERNAL CONTROL** is the least serious level of internal control weakness. A deficiency in an entity's internal control over compliance 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, noncompliance with a compliance requirement of a federal program on a timely basis.

COMPLIANCE WITH FEDERAL PROGRAM REQUIREMENTS AND FEDERAL REPORTING

Various state departments administer federal programs in Colorado and are required to comply with federal program requirements. We identified problems with several departments' compliance with those requirements. We identified the need for improvements at the following state departments:

- DEPARTMENT OF CORRECTIONS. The Department improperly excluded approximately $2.16 million in federal funding for the Wild Horse and Burro Resource Management program in the Department's reporting of federal expenditures to be included in the State's Schedule of Expenditures of Federal Awards. This is classified as a SIGNIFICANT DEFICIENCY.

- DEPARTMENT OF HEALTH CARE POLICY AND FINANCING. We identified the following issues related to compliance and internal controls related to the Department's administration of its federal programs:
  - Provider Eligibility. The Department does not have adequate internal controls in place over the provider eligibility and enrollment process for the Medicaid and Children's Basic Health Plan (CBHP) programs to ensure it is in compliance with federal and state regulations, including verifying database match functionality of the system and maintaining required documentation. Specifically, we identified at least one error in 57 of the 60 provider applications tested (95 percent). This is classified as a MATERIAL WEAKNESS.
  - SSAE 16 Reviews. The Department does not have adequate internal controls over the review of the Statement on Standards for Attestation Engagements (SSAE) 16 reports. This is classified as a SIGNIFICANT DEFICIENCY.
  - Subrecipient Monitoring. The Department did not update its subrecipient monitoring policies for the Medicaid and CBHP programs to be in compliance with new federal Uniform Guidance in place for Fiscal Year 2016. This is classified as a SIGNIFICANT DEFICIENCY.
  - Federal Reporting. The Department did not have sufficient internal controls in place to ensure its Federal Financial Reports and the associated supporting documentation were accurate and complete for Fiscal Year 2016. This is classified as a SIGNIFICANT DEFICIENCY.

- DEPARTMENT OF HUMAN SERVICES. We identified the following examples of federal compliance issues with the Department's administration of its federal programs:
  - Colorado Child Care Assistance Program (CCCAP). The Department does not have adequate internal controls, in place to ensure compliance with CCCAP requirements. We identified at least one error in 33 of the 40 case files tested (83 percent) related to income, parental fee, timely processing of

applications, and missing or inadequate case file documentation. This is classified as a MATERIAL WEAKNESS.

- Vocational Rehabilitation Program (Program). We found that the Program's staff training and supervisory reviews have not been effective in ensuring that Program counselors comply with Program requirements. Specifically, in 27 of 40 case files (68 percent) tested, we identified at least one error related to missing or inadequate documentation, timeliness of eligibility determination, and data entry. This is classified as a MATERIAL WEAKNESS.
- SSAE 16 Reviews. The Department did not review the SSAE 16 reports issued for Fiscal Year 2016 for the Electronic Benefits Transfer system or the Colorado Benefits Management System. Additionally, the Department does not have an established review and follow-up process for identifying and addressing exceptions noted in the SSAE 16 reports for its CBMS and EBT systems. The SNAP, TANF, Child Care, and Foster Care programs use these systems either to determine eligibility, or make payments to or on behalf of eligible beneficiaries. This is classified as a SIGNIFICANT DEFICIENCY.
- Subrecipient Monitoring. Overall, we found that the internal audit Division did not have sufficient internal controls in place during Fiscal Year 2016 to ensure Single Audit subrecipient monitoring requirements were followed. Specifically, the Department did not update its existing subrecipient monitoring policies to be in compliance with Uniform Guidance, and did not evaluate its' subrecipients' risk of noncompliance with federal statutes. This is classified as a SIGNIFICANT DEFICIENCY.

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- DEPARTMENT OF LOCAL AFFAIRS. The Department lacks sufficient controls over procurement for the Community Development Block Grant–Disaster Recovery Grants Program. We noted that the Department could not provide documentation to support that it performed verification procedures during Fiscal Year 2016 to determine whether the Department's contractors were debarred or suspended. We also found that neither the Department nor one of its subrecipients was able to provide documentation to support that one of the subrecipient's contractors in place during Fiscal Year 2016 was not suspended or debarred. This is classified as a SIGNIFICANT DEFICIENCY.

- DEPARTMENT OF PUBLIC SAFETY. The Department understated its federal grant expenditures for the Disaster Grant in its reporting for the State's Schedule of Expenditures of Federal Awards. This is classified as a SIGNIFICANT DEFICIENCY.

SUMMARY OF PROGRESS IN IMPLEMENTING PRIOR RECOMMENDATIONS

This report includes an assessment of our disposition of audit recommendations

reported in previous Statewide Single Audit Reports. Prior years' recommendations that were fully implemented in Fiscal Year 2015 or earlier are not included.

OUTSTANDING STATEWIDE SINGLE AUDIT REPORT RECOMMENDATIONS BY FISCAL YEAR						
	TOTAL	2015	2014	2013	2012	2011
IMPLEMENTED	30	16	5	6	3	0
PARTIALLY IMPLEMENTED	33	20	3	5	4	1
NOT IMPLEMENTED	9	8	0	0	0	1
DEFERRED	13	13	0	0	0	0
TOTAL	85	57	8	11	7	2

SUMMARY

OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: UNMODIFIED.

INTERNAL CONTROL OVER FINANCIAL REPORTING	
Material Weaknesses Identified?	YES
Significant deficiencies identified that are not considered to be material weaknesses?	YES
Noncompliance material to financial statements noted?	NO

FEDERAL AWARDS

Type of auditor's report issued on compliance for major programs: QUALIFIED.

INTERNAL CONTROL OVER MAJOR PROGRAMS	
Material Weaknesses Identified?	YES
Significant deficiencies identified that are not considered to be material weaknesses?	YES

Unmodified for all major programs except for the following major programs, which were qualified:

- Supplemental Nutrition Assistance Program (SNAP) Cluster
- Special Supplemental Nutrition Program Assistance for Women, Infants, and Children
- Student Financial Assistance Programs Cluster
- Rehabilitation Services–Vocational Rehabilitation Grants to States
- Child Care and Development Fund (CCDF) Cluster
- Children's Health Insurance Program
- Medicaid Cluster

Any audit findings disclosed that are required to be reported in accordance with 2 C.F.R., 200.516(a) (Audit Findings) of Uniform Guidance	YES

IDENTIFICATION OF MAJOR PROGRAMS	
CFDA NUMBER	NAME OF FEDERAL PROGRAM OR CLUSTER
10.551, 10.561	SNAP Cluster
10.553, 10.555, 10.556, 10.559	Child Nutrition Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	Child and Adult Care Food Program (CACFP)
14.269	Community Development Block Grant–Disaster Recovery Grants
15.227	Distribution of Receipts to State and Local Governments
17.225	Unemployment Insurance
17.258, 17.259, 17.278	Work Force Investment Act (WIA)/ Work Innovation and Opportunity Act (WIOA) Cluster
20.205, 20.219	Highway Planning and Construction Cluster
84.010	Title I Grants to Local Educational Agencies
84.027, 84.173	Special Education Cluster (IDEA)
84.032	Federal Family Federal Education Loans
84.126	Rehabilitation Services–Vocational Rehabilitation Grants to States
93.268	Immunization Cooperative Agreements
93.558	Temporary Assistance for Needy Families (TANF) Cluster
93.563	Child Support Enforcement
93.575, 93.596	CCDF Cluster
93.658	Foster Care Title IV-E
93.767	Children's Health Insurance Program
93.775, 93.777, 93.778	Medicaid Cluster
97.036	Disaster Grants–Public Assistance (Presidentially Declared Disasters)
Various	Research and Development Cluster
Various	Student Financial Assistance Programs Cluster

Dollar threshold used to distinguish between type A and B programs: **$30 MILLION.**

Auditee qualified as low-risk auditee?	No

CLASSIFICATION OF FINDINGS
STATE OF COLORADO STATEWIDE SINGLE AUDIT
FISCAL YEAR ENDED JUNE 30, 2016

	MATERIAL WEAKNESS *(Most Serious)*		SIGNIFICANT DEFICIENCY *(Moderately Serious)*		OTHER	GRAND TOTALS
	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE		
ADAMS STATE UNIVERSITY	2	1	-	-	-	3 *
AGRICULTURE	1	-	1	-	1	3
COLORADO COMMUNITY COLLEGE SYSTEM	-	-	-	2	-	2
COLORADO STATE UNIVERSITY	-	3	-	-	-	3
CORRECTIONS	-	-	2	1	-	3 *
FORT LEWIS	-	-	1	1	-	2 *
OFFICE OF THE GOVERNOR	4	-	14	-	-	18
HEALTH CARE POLICY AND FINANCING	-	1	1	10	-	12
HISTORY COLORADO	1	-	-	-	-	1
HUMAN SERVICES	1	4	-	3	-	8
LABOR AND EMPLOYMENT	1	-	-	1	-	2
LOCAL AFFAIRS	-	-	-	1	-	1
METROPOLITAN STATE UNIVERSITY OF DENVER	-	-	-	3	-	3
NATURAL RESOURCES	-	-	1	-	-	1
PERSONNEL & ADMINISTRATION	5	-	7	-	-	12
PUBLIC HEALTH AND ENVIRONMENT	-	1	-	-	-	1
PUBLIC SAFETY	2	-	2	1	1	6 *
REVENUE	2	-	2	-	-	4
TRANSPORTATION	-	-	1	-	-	1
UNIVERSITY OF COLORADO	-	-	-	2	-	2
GRAND TOTALS	19	10	32	25	2	88

Note: * Some findings are classified as both financial reporting and federal program compliance internal control weaknesses. Therefore, the total number of findings reported in this table does not equal the total number of recommendations in the report.

There were no findings classified as a Deficiency in Internal Control, the least serious deficiency level.

DEPARTMENT OF AGRICULTURE

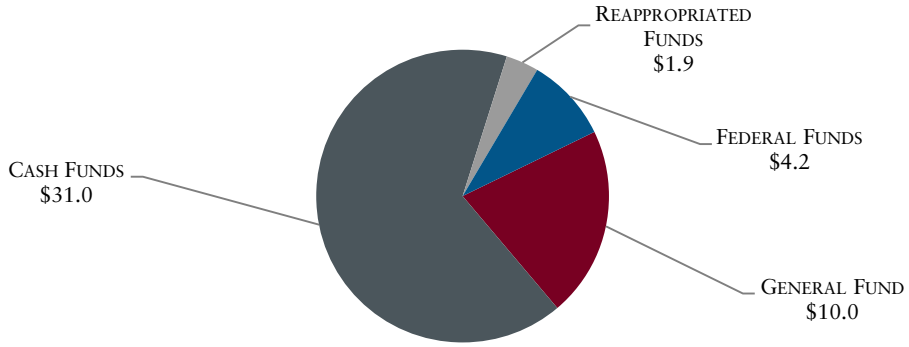
The Department of Agriculture (Department) regulates, promotes, and supports various agriculture activities throughout Colorado. Department personnel perform a wide range of services including regulatory and inspection services; agricultural-related policy analysis; and efforts to foster and encourage the standardizing, grading, inspection, labeling, handling, storage, and marketing of agricultural products. The Department comprises the following eight divisions:

- Animal Health Division
- Brand Inspection Division
- Colorado State Fair Authority
- Commissioner's Office
- Conservation Services Division
- Inspection and Consumer Services Division
- Markets Division
- Plant Industry Division

In Fiscal Year 2016, the Department was appropriated approximately $47.1 million in federal and state funds and 283 full-time-equivalent (FTE) staff.

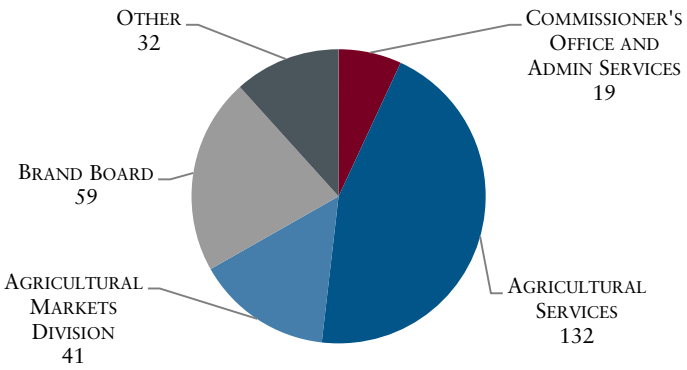
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2016.

DEPARTMENT OF AGRICULTURE
FISCAL YEAR 2016 APPROPRIATIONS
BY FUNDING SOURCE (IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2016-17 Appropriations Report.

DEPARTMENT OF AGRICULTURE
FISCAL YEAR 2016 FULL-TIME-EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2016-17 Appropriations Report.

We identified two overall areas in which the Department could make improvements to its operations related to financial controls of the Colorado State Fair Authority.

The following comments were prepared by the public accounting firm of Wall, Smith, Bateman Inc., which performed the Fiscal Year 2016 audit work at the Colorado State Fair Authority under contract with the Office of the State Auditor.

CONTINUED DECLINE IN FINANCIAL CONDITION

The Colorado State Fair Authority was created as a division within the Colorado Department of Agriculture under HB 97-1342. The Authority has continued to experience declining financial position in prior fiscal years despite the funding provided by HB 08-1399, which provides the Authority with 25% of the interest on the Unclaimed Property Tourism Promotion Trust Fund to offset operating losses. HB 08-1399 took effect in February 2009, and since that time the Authority has received interest from the Unclaimed Property Tourism Promotion Trust Fund as follows:

Fiscal Year Ended	Interest Received
2016	$ 1,128,648
2015	1,121,842
2014	1,067,034
2013	1,025,794
2012	941,994
2011	877,185
2010	854,908
2009	322,733

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to follow up on our June 30, 2015 finding and recommendation related to the continued significant operating losses and negative unrestricted net position of the Authority. At that time, we recommended the Authority develop realistic five-year projections that demonstrate financial stability and consider strategies, pricing policies, efficiencies in operations, and utilize the result of the Financial Stability Study to minimize future losses and work with the Colorado Department of Agriculture and the Joint Budget Committee to obtain additional appropriations in the State Long Bill to ensure continued operations. We also recommended that the five-year projection be provided to the Legislative Audit Committee.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We analyzed the operating results of the Authority in Fiscal Year 2016 as well as a 10-year historical trend of those results as follows:

For Fiscal Year Ended June 30,	Operating Loss Including Depreciation and Amortization	Operating Loss Excluding Depreciation and Amortization	Total State Contributions	Local Contributions	Operating Loss After Cash Contributions	Increase (Decrease) in Net Position
2016	$ (3,538,030)	$ (2,787,254)	$ 2,228,648	$ 300,000	$ (1,009,382)	$ 35,026
2015	(3,690,980)	(2,866,298)	2,171,842	255,792	(1,263,346)	(630,938)
2014	(3,299,584)	(2,558,548)	1,587,347	407,631	(1,304,606)	(928,056)
2013	(2,784,469)	(2,069,560)	1,532,074	474,590	(777,805)	(543,524)
2012	(2,392,982)	(1,856,744)	1,400,896	590,878	(401,208)	(72,797)
2011	(2,295,016)	(1,768,642)	884,332	440,000	(970,684)	(379,070)
2010	(2,135,781)	(1,716,290)	854,908	445,859	(835,014)	291,982
2009	(2,812,156)	(2,160,472)	3,609,952	599,693	1,397,489	1,337,025
2008	(2,353,317)	(1,736,988)	3,988,351	385,153	2,020,187	1,923,815
2007	(2,417,273)	(1,825,645)	4,320,175	270,132	2,173,034	2,018,338
2006	(1,748,741)	(1,167,995)	812,924	347,997	(587,820)	(746,056)

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

The Authority has continued to experience significant operating losses before state or local contributions every year for at least the last 10 years. As displayed in the table above, the Authority experienced an operating loss of $3.5 million for Fiscal Year 2016, which was $153,000 less than the operating loss of $3.7 million for Fiscal Year 2015. The Authority's unrestricted net position decreased from a negative $8.1 million as of June 30, 2015 to a negative $8.4 million as of June 30, 2016. Although the Authority received in excess of $2.5 million in state and local operating contributions, the contributions were not adequate to offset the Authority's accumulated operating loss. This resulted in the Authority increasing the loan with the Colorado State Treasury from $1.2 million at June 30, 2015 to $1.4 million at June 30, 2016, and therefore continuing to operate with a cash deficit and incurring interest expense of approximately 1 percent

on the Treasury loan. In addition, the current liabilities exceeded the current assets by approximately $1.8 million at June 30, 2016.

The Authority was able to increase operating revenue by $122,000 in Fiscal Year 2016 and experienced an increase in net position of $35,000. In addition, the Authority secured funding of $1.1 million as follows:

- The Department of Agriculture contributed $500,000 for operations.

- The State General Fund contributed $300,000 of Proposition BB, marijuana tax revenue collected by the State, and provided State Long Bill appropriations of $250,000 for 4-H and FFA costs and $50,000 for a financial stability study.

In addition, the Authority, along with the Department of Agriculture, pursued additional funding from the General Assembly during the FY 2016 legislative session. As a result, HB 16-1237, a supplemental appropriation to the Department of Agriculture, included $50,000 for a Financial Stability Study of the Authority, with the intent of the General Assembly to provide a comprehensive plan for long-term financial stability.

The results of the Financial Stability Study were received March 1, 2016, and included recommendations for the Authority to establish clearly defined mission, goals, and strategies; analyze historic and recent staffing structures and strategies; and evaluate the resources available to staff to implement necessary strategies to achieve the goals and mission.

The Authority has agreed with the previously mentioned recommendation and made changes in operations and secured additional funding; however, the negative net position continues and they have not utilized the results of the Financial Stability Study at June 30, 2016.

WHY DID THE PROBLEM OCCUR?

Despite the implementation of strategies to enhance revenues and

control expenses, including the implementation of the cashless fair and changes to the ticketing system, operating losses continue. In addition, the State and local contributions have not been adequate to offset the continued operating losses of the Authority. For example, change in net position increased from negative $630,000 in Fiscal Year 2015 to positive $35,000 in Fiscal Year 2016, after operating transfers totaling $1,100,000 from the State General Fund and the Department of Agriculture; however, this was not enough to recover from accumulated losses from prior years.

Due to turnover in the General Manager position, and the receipt of the report late in the fiscal year, the Authority continued to evaluate the recommendations from the Study to establish long range goals and was unable to utilize those results during Fiscal Year 2016.

WHY DOES THIS PROBLEM MATTER?

The Authority's working capital shortfalls are growing each year, which jeopardizes the continuing operations. The Authority may have to obtain additional financing and continue to incur interest expense to operate in Fiscal Year 2017. The unrestricted net position at June 30, 2016 is negative and unable to absorb future losses; therefore the accompanying financial statements have been prepared assuming doubt that the Authority will continue as a going concern.

CLASSIFICATION OF FINDING	COMPLIANCE/OTHER MATTER

THIS FINDING APPLIES TO PRIOR YEAR AUDIT 1515F, RECOMMENDATION 1

RECOMMENDATION 2016-001

The Colorado State Fair Authority should utilize the results of the Financial Stability Study conducted pursuant to HB 16-1237, to develop a comprehensive plan for long-term financial stability. This

should include establishing realistic 5-year projections that demonstrate financial stability and include the consideration of strategies, pricing policies, and efficiencies in operations to eliminate future losses. This may also include continuing to work with the Colorado Department of Agriculture and the Joint Budget Committee to obtain additional appropriations in the State Long Bill to ensure continued operations. These five-year projections should be provided to the Legislative Audit Committee.

RESPONSE

COLORADO STATE FAIR AUTHORITY

AGREE. IMPLEMENTATION DATE: IMMEDIATE AND ONGOING.

The Colorado State Fair Authority submitted a Strategic Business Plan to the Joint Budget Committee and the Governor's Office of State Planning and Budgeting on November 1, 2016. The Authority will continue to work with the Colorado Department of Agriculture and the Joint Budget Committee yearly to obtain additional appropriations in the State Long Bill. The Authority will review and update the five-year projections yearly. The five-year projection will be submitted to the Legislative Audit Committee in January 2017.

PERSONAL SERVICE AND BENEFITS EXPENSE MONITORING

The Authority's payroll transactions are processed by the Colorado Personnel Payroll System (CPPS) and posted to the State's accounting system, Colorado Operations and Resource Engine (CORE).

WHAT WAS THE PURPOSE OF THE AUDIT WORK?

The purpose of the audit work was to follow up on our Fiscal Year 2015 finding and recommendation related to payroll expense monitoring. At that time, we recommended that the Authority obtain training on the CORE accounting system and CPPS reports and implement monthly reconciliation procedures for payroll processed by CPPS on behalf of the Authority to ensure amounts posted to the general ledger are correctly stated.

WHAT AUDIT WORK WAS PERFORMED AND HOW WERE RESULTS MEASURED?

We evaluated the Authority's internal controls over the payroll transaction cycle. We performed analytical procedures comparing the Fiscal Year 2016 payroll expense, accrued expense balances, number of personnel, and average payroll cost per employee with the prior year.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We determined that the Authority partially implemented our Fiscal Year 2015 recommendation by completing training on the InfoAdvantage reporting module of the CORE accounting system during Fiscal Year 2016, and using this module to generate employee specific data reports to reconcile temporary part-time staff payroll initiated by the Authority through the Kronos timekeeping system to proper recording in the CPPS system and finally the general ledger of the Authority for each payroll processed.

However, the Authority did not perform this reconciliation process for the full-time certified staff payroll initiated by the Department of Agriculture throughout the year, which represents approximately two-

thirds of the Authority's payroll expense. The Authority continued to rely on the Department of Agriculture's monthly payroll reconciliation procedures throughout Fiscal Year 2016, without obtaining evidence of each reconciliation to monitor the accuracy of payroll expenses recorded in the Authority's general ledger.

WHY DID THE PROBLEM OCCUR?

The Department of Agriculture and the Authority experienced turnover and vacant positions in the respective accounting offices during Fiscal Year 2016. Therefore, the Authority did not obtain reconciliation information from the Department and did not have the capacity to monitor the accuracy of full-time certified staff payroll expense in a timely manner throughout the year.

WHY DOES THIS PROBLEM MATTER?

Without appropriate internal controls in place over payroll, including reconciliation processes and monitoring procedures, the Authority cannot ensure that it has accurately recorded personal service and benefit expenses for its employees and that employees are paid appropriately.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY

THIS FINDING APPLIES TO PRIOR YEAR AUDIT 1515F, RECOMMENDATION 2

RECOMMENDATION 2016-002

The Colorado State Fair Authority should work with the Department of Agriculture to create and implement processes to obtain evidence of the Department's monthly reconciliation. The Authority should also create and implement processes to monitor and reconcile amounts posted to the general ledger for full-time certified staff payroll initiated by the Department on behalf of the Authority to ensure accuracy, on a monthly basis. These processes should be documented and staff should

be cross-trained to ensure the processes continue when turnover occurs.

RESPONSE

COLORADO STATE FAIR AUTHORITY

AGREE. IMPLEMENTATION DATE: IMMEDIATELY.

In August 2016, the Authority generated monthly labor reports for Fiscal Year 2016 from the InfoAdvantage module for the monthly classified staff. Each month the employees were reviewed to verify the classifieds that were charged to the Authority were the Authority's classified staff. The reports were used to reconcile that what was processed actually posted to the Authority's general ledger.

For Fiscal Year 2017, the Authority is currently using the InfoAdvantage reporting module to generate a monthly labor report that includes temporary part time and classified staff. This report is used to reconcile what was processed by the Authority through the Kronos timekeeping system to proper recording in the CPPS system and finally the general ledger of the Authority for each month. The Department of Agriculture also does a monthly payroll reconciliation to verify what was processed by the Department of Agriculture has balanced through all payroll interfaces to the general ledger for the entire department. The Department of Agriculture is forwarding each months reconciliation to the Authority for review.

DEPARTMENT OF AGRICULTURE

The following recommendation relating to an internal control deficiency classified as a MATERIAL WEAKNESS was communicated to the Department in the previous year and has not been remediated as of June 30, 2016, because the original implementation dates provided by the Department are in a subsequent fiscal year. This recommendation can be found in the original report and SECTION IV: PRIOR RECOMMENDATIONS of this report.

ACCOUNTING CONTROLS					
CURRENT REC. NO.	2016-003	PRIOR REC. NO.	2015-001	IMPLEMENTATION DATE	A JULY 2016 B JULY 2016 C JULY 2016 D [1]
CLASSIFICATION	MATERIAL WEAKNESS				

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. SEE SECTION IV: PRIOR RECOMMENDATIONS of this report for information regarding this part of the recommendation.

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DEPARTMENT OF CORRECTIONS

The Department of Corrections (Department) manages the State's adult correctional facilities, youthful offender system, and the adult parole and community corrections system. The Department is responsible for:

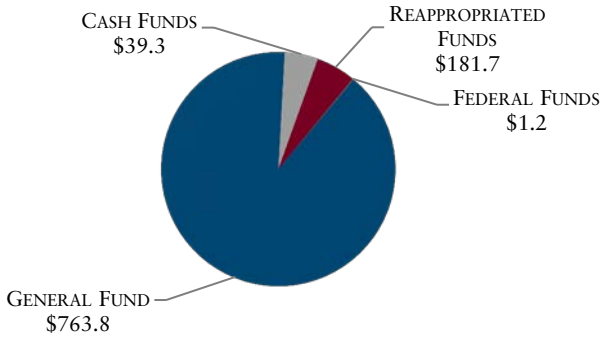
- Managing, supervising, and controlling the correctional facilities operated and supported by the State.
- Supervising the population of offenders placed in the custody of the Department, including inmates, parolees, and transition inmates who are placed into community corrections programs.
- Planning for projected, long-range needs of the institutions under the Department's control.
- Developing education, treatment, and correctional industries programs that have a rehabilitative or therapeutic value for inmates, and supply products for state and private purposes, as provided by law.

In addition, the Department operates the prison canteens and Colorado Correctional Industries (CCI). The canteens provide various personal items for purchase by inmates, including hygiene items, snack foods, and phone services. CCI employs inmates that operate agricultural, manufacturing, and service businesses. For example, these businesses include furniture manufacturing, metal fabrication, leather products, dairy, K-9 dog training, fish farming, the State's license plate manufacturing facility, and the State surplus property program.

In Fiscal Year 2016, the Department was appropriated over $986 million in federal and state funds and approximately 6,241 full-time-equivalent (FTE) staff.

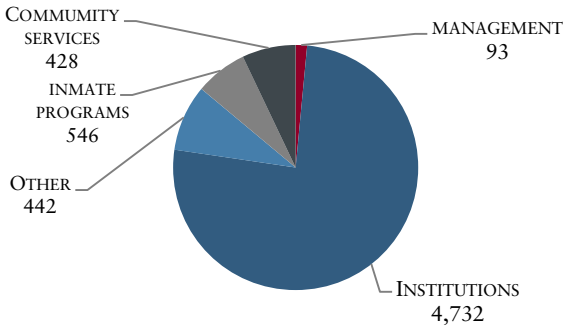
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2016.

DEPARTMENT OF CORRECTIONS
FISCAL YEAR 2016 APPROPRIATIONS
BY FUNDING SOURCE (IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2016-17 Appropriations Report.

DEPARTMENT OF CORRECTIONS
FISCAL YEAR 2016 FULL-TIME-EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2016-17 Appropriations Report.

We identified two areas in which the Department could make improvements to its operations–both are related to financial controls, but one is also related to a federal finding (See RECOMMENDATION 2016-050). The area related to the federal finding is located in the Department of Corrections chapter within SECTION III: FEDERAL AWARD FINDINGS.

The following comment was prepared by the public accounting firm of Eide Bailly LLP, which performed the Fiscal Year 2016 audit work at

the Colorado Department of Corrections under contract with the Office of the State Auditor.

INTERNAL CONTROLS OVER PROCUREMENT CARDS

The State's procurement card program was established to simplify the purchasing process for state employees. Employees use a procurement card, which works much like a credit card, for making purchases. Procurement cards are intended for making small purchases under $5,000; however, state departments can give approval to make larger purchases. Each participating department makes a single monthly payment to the procurement card contractor for all employee procurement card charges combined. Procurement cards can be used to make purchases at any vendor that accepts credit cards.

Procurement cards are used within the Department for a significant number of transactions each year. As of June 30, 2016, procurement cards were held by over 600 of the Department's over 6,000 employees (approximately 10 percent). The cards held by Department employees included credit limits that ranged from $1,000 to $75,000. The Department's procurement card expenditures totaled over $18.5 million during Fiscal Year 2016.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the Department had adequate internal controls in place over procurement card expenditures during Fiscal Year 2016.

During our Fiscal Year 2016 audit, we reviewed the Department's internal controls over procurement card transactions and performed testing to determine whether controls identified were in place, effective and operating as designed during the year. Specifically, we tested a random sample of 40 monthly procurement card statements to verify whether a supervisor reviewed the statement and if the review occurred prior to payment. Additionally, we requested supporting documentation from the Department for 4 of 6 months of reviews during Fiscal Year 2016 to determine the extent of the Department's reviews, including whether procurement card statements were reviewed on a monthly basis.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

The Department's internal control policy is described within the Department's Administrative Regulation 200-06 *Purchasing*, Section IV.A.7, which states that, "The reconciled P-card transaction log and monthly bank statement [the P-card statement] and all original purchase records must be forwarded to the approving official for review and signature approval on the monthly bank statement, by the 20th of the following month. These statements and other P-card records must be retained on the premises for the current fiscal year plus the three previous years."

A policy is also included in the Department's *P-Card Program Handbook* that states that the P-Card Program and transactions will be routinely reviewed and may be audited to determine if purchasing violations or internal control deficiencies exist. Staff within the Department's divisions may be requested to send or provide specific documentation periodically (in person, by email, or fax) to the business office. These audits have historically been performed by the Department's internal audit function on a monthly basis.

According to State Fiscal Rule 1-8, the Department "shall implement internal accounting and administrative controls that reasonably ensure

that financial transactions are accurate, reliable, and conform to state fiscal rules."

Additionally, State Fiscal Rule 2-10 and the Office of the State Controller's (OSC) *Fiscal Procedures Manual* govern the use of procurement cards by state employees.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

During our audit, we identified the following issues with six of the 40 monthly statements reviewed (15 percent) with the supervisory reviews:

- Two statements did not contain evidence of a supervisory review.

- Four statements contained evidence of a supervisory review, but the review occurred after payment for the charges was made. Specifically, the date of the supervisor's review occurred 6, 15, 52, and 267 days after the payment was made.

WHY DID THESE PROBLEMS OCCUR?

The Department has not provided training to supervisors regarding the procurement card approval process since Fiscal Year 2014. As a result, supervisors involved in the review and approval process related to procurement cards appear to lack an understanding of the controls that are required and are not fulfilling their responsibilities associated with the procurement card process.

Additionally, we determined that the internal audit division did not conduct any procurement card statement reviews during the second half of Fiscal Year 2016. This occurred after the staff member responsible left the Department in December 2015, and the Department failed to reassign the review.

WHY DO THESE PROBLEMS MATTER?

Inadequate internal controls over procurement cards coupled with the large number of employees handling procurement cards can increase the risk of an employee making improper, fraudulent, wasteful, or abusive purchases. Additionally, the large number of the Department's staff having procurement cards makes it difficult for accounting staff to review all monthly cardholder statements effectively and to ensure the statements include proper documentation for purchases.

Due to the significant use of the procurement cards, and the cumulative high dollar amount of expenditures, it is essential that the Department have a strong process of reviewing the transactions and that reviewers understand the importance of their roles. Employees and reviewers should also understand that the charges, as well as the supervisor review, are subject to an additional review by the internal audit division.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

RECOMMENDATION 2016-004

The Department of Corrections (Department) should strengthen its internal controls over procurement card expenditures by:

A Providing training to procurement card users and approvers. The training should emphasize the importance of following the State's established procedures for review and approval.

B Reinstating the monthly review process by the internal audit division and institute a process for assigning backups.

RESPONSE

DEPARTMENT OF CORRECTIONS

A AGREE. IMPLEMENTATION DATE: MARCH 2017.

The Department has updated procurement card program policies and procedures in its training lesson plan and program handbook. The new Department Procurement Card Administrator will re-establish routine group training sessions held throughout the State to provide updated information, emphasizing the importance of established review and approval procedures, to procurement card users and approving officials.

B AGREE. IMPLEMENTATION DATE: MARCH 2017.

The Department has replaced its vacant Internal Auditor position, and the new Internal Auditor has been diligently working to catch up Fiscal Year 2016 program compliance audits. The Internal Audit Manager will facilitate routine program compliance audits in a back-up capacity as needed.

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OFFICE OF THE GOVERNOR

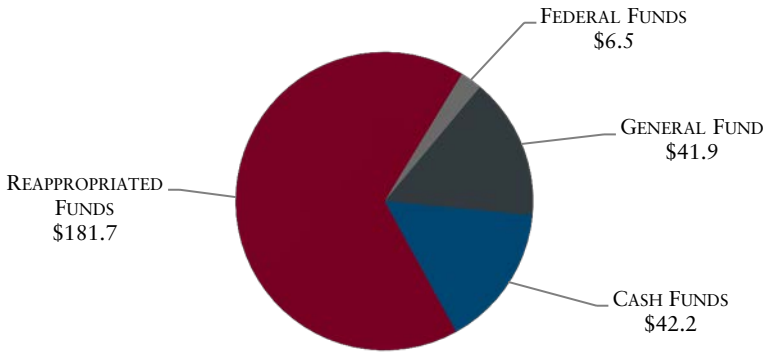
The Office of the Governor (Office) is responsible for carrying out the directives of the Governor of the State of Colorado. In addition to the Governor's Office, the Office also comprises the following:

- Office of the Lieutenant Governor
- Office of State Planning and Budgeting
- Office of Economic Development and International Trade (OEDIT)
- Office of Information Technology (OIT)

In Fiscal Year 2016, the Office was appropriated approximately $272.3 million in federal and state funds and 1,089 full-time-equivalent (FTE) staff.

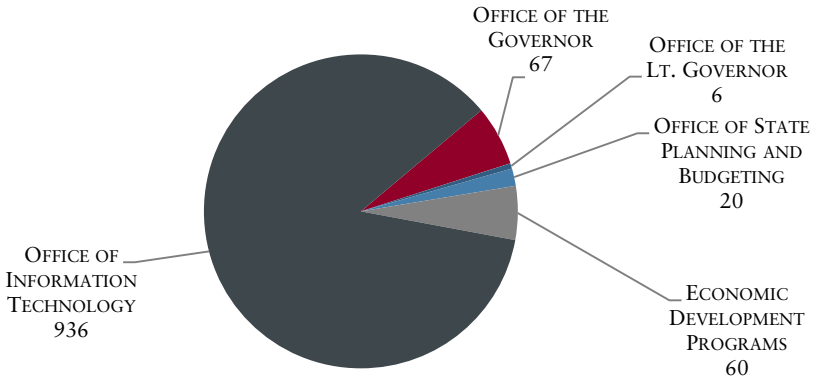
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Office for Fiscal Year 2016.

OFFICE OF THE GOVERNOR
FISCAL YEAR 2016 APPROPRIATIONS
BY FUNDING SOURCE (IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2016-17 Appropriations Report.

OFFICE OF THE GOVERNOR
FISCAL YEAR 2016 FULL-TIME-EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2016-17 Appropriations Report.

We identified six overall areas in which the Office could make improvements to its operations related to information technology controls.

CORE USER ACCESS CONTROLS

The Colorado Operations Resource Engine (CORE) system was implemented by the State at the start of Fiscal Year 2015 to function as the State's accounting system. The Office of the State Controller (OSC) within the Department of Personnel & Administration developed policies which apply to all State departments and outline the requirements for regulating employee access to the system. Each department is responsible for determining and monitoring its staff's access to CORE, including ensuring that access is disabled when a user no longer works for the department. During Fiscal Year 2016, the Office had 287 staff with access to CORE.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine if the Office has internal controls in place to ensure terminated employees' CORE access is removed in a timely manner and whether only authorized individuals within the Office had access to CORE during Fiscal Year 2016.

We interviewed Office staff regarding CORE policies and procedures, including those for disabling CORE user access and conducting periodic CORE user access reviews. We also requested and reviewed a list of employees who left employment at the Office during Fiscal Year 2016 and identified a total of 20 employees who left employment with the Office and had access to CORE during their employment with the Office. We tested all 20 employees to determine whether the Office disabled those users' CORE access in a timely manner.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

The OSC has established statewide guidelines pertaining to user access for CORE. Specifically, when a user no longer works for the department, CORE User Access Procedure Number SWF.PO.01 (Procedure) requires that, "Each cabinet must disable access for any user who has terminated employment with a department. Access should be disabled immediately, to the extent possible." In this instance, "cabinet" is referring to management at the Office. Based on auditor judgment, we used a threshold of 5 Business Days of employment termination for determining whether a user account was disabled in a timely manner. In addition, the Procedure states that "departments are required to periodically reconcile lists of terminated employees with CORE users to ensure all terminated employees have been disabled in CORE."

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

The Office did not ensure its CORE users' access was disabled in a timely manner when employees left employment with the Office during Fiscal Year 2016. Specifically, we identified the following issues:

- For 14 of the 20 employees (70 percent), the Office failed to disable the employee's CORE access within 5 days of employment termination. Six of the employees worked within the OIT division and the remaining eight employees worked in the Office's other divisions. Office staff disabled access for the 14 employees from 21 to 279 days after employment termination. Further, access for four of the 14 employees previously noted was not disabled until after we notified Office staff that the terminated employees' access was still active. Based on our additional testing, we determined that none of the 14 employees had made any edits in CORE subsequent to the date of termination.

- None of the non-OIT divisions within the Office performed reconciliations of terminated employees and active CORE users during Fiscal Year 2016; as a result, access was not disabled in a timely manner for the eight non-OIT terminated employees in our sample. Further, we noted that, although the OIT division performed CORE access reconciliations during the fiscal year, these reconciliations failed to identify the six OIT employees in our sample whose access was not disabled in a timely manner.

WHY DID THESE PROBLEMS OCCUR?

The Office does not have internal controls in place to ensure it is in compliance with the OSC's CORE logical access guidelines. Specifically, it does not have formal, documented procedures, such as required reconciliations of terminated staff and active CORE users, to ensure that employees' CORE access is disabled in a timely manner.

WHY DO THESE PROBLEMS MATTER?

The Office is responsible for the information contained in CORE and ensuring that staff that need access to CORE have the appropriate access. By not reconciling CORE access to ensure access is appropriate and disabled in a timely manner, the State is at risk of users inappropriately accessing and modifying data, including confidential information, in CORE.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

RECOMMENDATION 2016-005

The Office of the Governor (Office) should safeguard information contained in the Colorado Operations Resource Engine (CORE) system by:

A Developing, documenting, and implementing procedures for disabling CORE user access in a timely manner for employees that leave the Office.

B Establishing and implementing a process to periodically reconcile CORE access for all staff to ensure that access is disabled for former employees.

RESPONSE

OFFICE OF THE GOVERNOR

A AGREE. IMPLEMENTATION DATE: DECEMBER 2016.

The Governor's Office and OIT agree that timely deletion of access

and frequent monitoring of access is imperative to protecting the department's security in the statewide financial system. In order to accomplish this P&P SEC-001 has been implemented for all departments effective 12/02/2016. In summary, the policy and procedure states that we will remove access from CORE within 5 business days of notice of employees exit. The employee will undergo an exit interview with a checklist, of which has this as an item with a signature line for transparency of completion by the responsible party.

B AGREE. IMPLEMENTATION DATE: DECEMBER 2016.

The Governor's Office and OIT agree that effective monitoring of security access to our statewide financial system is also imperative for success of internal controls. Per policy SEC-001, the department(s) will run the infoAdvantage report SEC-001 "User Status By Department" and reconciling this on a monthly basis. Furthermore; after we have completed User Maintenance Document (UDOC) in CORE to remove access, this report will be ran and analyzed to ensure employees are actually deleted from the system.

OFFICE OF INFORMATION TECHNOLOGY

The "IT Consolidation Bill," codified through Sections 24-37.5-102 to 24-37.5-112, C.R.S., was enacted during the 2008 Legislative Session, consolidating the IT operations of all Executive Branch agencies under OIT, but excluded the Departments of Law, State, and Treasury, State-supported institutions of higher education, as well as the Judicial and Legislative branches.

According to Section 24-37.5-403(2)(a), C.R.S., OIT's Chief

Information Security Officer (CISO) is required to "develop and update information security policies…" The Colorado Information Security Policies (Security Policies or CISP) were initially published in December 2006 by OIT, and they were updated and re-published in August 2011 and most recently in February 2015. Statute requires all Executive Branch agencies, including those excluded from the IT Consolidation Bill, to follow the Security Policies.

With the release of the 2015 Security Policies, OIT further developed security policies for all OIT supported agencies and systems, which are called the Colorado Office of Information Security Policies (Cyber Policies). These policies more specifically address the requirements in the aforementioned Security Policies and define the responsibilities between an agency, such as the Department of Revenue, and OIT.

COLORADO INFORMATION SECURITY POLICIES TRAINING

As previously discussed, and in compliance with statute, the Security Policies are developed by the CISO. Further, statute [Section 24-37.5-401, C.R.S.] lists the required purpose of the Security Policies to include protecting state assets against unauthorized access, disclosure, use, and modification or destruction, whether accidental or deliberate, as well as to assure the confidentiality, integrity, and availability of information. These policies are published and maintained by the Office of Information Security within OIT.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We performed inquiries of OIT staff to determine OIT's progress in

implementing Fiscal Year 2012, 2013, 2014, and 2015 audit recommendations made by our office and agreed to by OIT. Specifics related to the recommendation parts that remained outstanding as of Fiscal Year 2015 with implementation dates in Fiscal Year 2016 are included in the following bullets:

- In Fiscal Year 2012, we issued an audit recommendation related to the accuracy and completeness of the Colorado Information Security Policies. We recommended that OIT should strengthen communication and training to agencies regarding information security policies and their requirements. In Fiscal Year 2015 OIT had communicated the revised policies to agencies. However, OIT did not conduct any training related to the revised policies. OIT planned to fully implement this by October 2015.

The next three recommendations are related to the Department of Revenue's GenTax system, in which OIT provides IT support to the Department and system.

- In a Fiscal Year 2013 recommendation, we stated that OIT should require that support staff be made aware of and follow all of the policies regarding access to the GenTax system, including state policies. During Fiscal Year 2015, OIT communicated the importance of access management policies to staff through a statewide announcement of the 2015 release of the Security Policies. However, OIT indicated that training would be conducted in July 2015.

- In Fiscal Year 2014, we issued an audit recommendation related to OIT providing training to OIT staff in the change management and information security areas to ensure OIT policies and Internal Revenue Service (IRS) guidelines are communicated to Executive Branch agencies and to establish a mechanism to hold OIT staff accountable for implementing policies. OIT planned to implement the recommendation by September 2015.

- In Fiscal Year 2014, we issued an audit recommendation stating

OIT should provide logical access training on OIT policies, as related to the GenTax system. OIT planned to implement the recommendation by December 2015.

One additional recommendation relates to the interface server used for CORE. Our Fiscal Year 2015 audit recommendation stated that OIT should ensure that staff responsible for account management controls and system management are properly trained in the relevant policies and are held accountable for applying the requirements as needed. OIT agreed with this recommendation during our Fiscal Year 2015 audit, with a plan to implement the recommendation by May 2016.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against the following statutes, policies, and best practices:

- Section 24-37.5-403(2)(g), C.R.S., states that the State's CISO shall, "Conduct information security awareness and training programs."

- The "Compliance" section of each of the Security Policies states, "Failure to comply with this policy may results in temporary discontinuance or suspense of the operation of a public agency's communication and information resources…"

- The National Institute of Standards and Technology (NIST), which is one of the primary standards bodies used by OIT for its information security policy framework, published, *Building an Information Security Awareness and Training Program Special Publication* (SP 800-50, dated October 2003). This publication states, "Accountability must be derived from a fully informed, well-trained, and aware workforce."

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

During Fiscal Year 2016 we found that OIT had not fully implemented the outstanding portions of our Fiscal Year 2012, 2013, 2014, and 2015 prior audit recommendations. Specifically, we found that OIT provided training to OIT staff on change management policies and ensured that the majority of OIT employees supporting the GenTax system, were in compliance with IRS guidelines by completing the Department of Revenue's Federal Taxpayer Information training (SEE RECOMMENDATION 2016-043). However, we found that overall, OIT did not conduct a comprehensive training for OIT staff over the 2015 Security Policies or develop a mechanism for holding OIT staff accountable for implementing the policy requirements.

We also continued to identify, during our Fiscal Year 2016 audit work, the lack of awareness at various levels of OIT staff of the 2015 Security Policy requirements, similar to issues we have identified each fiscal year since our Fiscal Year 2012 audit. For example, some OIT staff supporting the Department of Revenue were not aware of the specific Security Policy requirements related to reviewing and updating the GenTax disaster recovery plan (SEE RECOMMENDATION 2016-009). Further, OIT did not train or hold staff accountable for access management requirements related to the CORE interface server (SEE RECOMMENDATION 2016-008).

WHY DID THESE PROBLEMS OCCUR?

OIT staff stated that training did not occur because the Security Governance Team was meeting with OIT IT Directors to discuss policies and compliance and to determine gaps in the IT Directors' understanding of the policies. OIT said that this information was being incorporated into further clarification of the policies that were being developed during Fiscal Year 2016. Further, OIT staff stated that accountability falls on OIT employees to read and follow Security Policies, and therefore, OIT

did not implement or enforce any accountability mechanism for OIT staff to implement the policy requirements, even though they had agreed to do so in the prior audit recommendation.

WHY DO THESE PROBLEMS MATTER?

Without providing formalized training, staff may likely be unable to be fully aware of policy requirements to effectively carry out their responsibilities and duties. This, in turn, could increase the risk that the State's information technology assets and resources will lack the required levels of security.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATIONS 2012-4, 2013-1, 2015-008, 2015-009, AND 2015-026	

RECOMMENDATION 2016-006

The Governor's Office of Information Technology (OIT) should improve information technology internal controls by:

A Developing a formalized training program for OIT staff related to the most current Colorado Information Security Policies and incorporating the identified gaps in the IT Directors' understanding of the policies.

B Requiring that OIT staff attend the formalized training program stated in PART A of this recommendation and documenting and maintaining staff attendance records.

C Developing a formal mechanism to hold OIT staff accountable for implementing security policy requirements that are applicable to their job functions.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

A AGREE. IMPLEMENTATION DATE: APRIL 2017.

The Governor's Office of Information Technology (OIT) has a formalized training program for OIT staff delivered through an online Learning Management System (LMS) that covers general cybersecurity topics in line with the Colorado Information Security Policies. Recently, the cybersecurity education material was updated to include policy awareness and roles and responsibilities, role based training information on data classification (FTI, HIPAA, PII), safe handling, roles and responsibilities on breach reporting, and personal and professional liability in handling classified data. The draft education package has been approved, and is currently in the production process. The new training is expected to be available by April 2017 and will be delivered to all OIT staff, including the IT Directors.

B AGREE. IMPLEMENTATION DATE: APRIL 2017.

The Governor's Office of Information Technology (OIT) agrees with the importance of mandating security training for employees, which is why completing the Security Awareness Training on an annual basis is a requirement of CYBER POL 103 – Security Awareness & Training. The 2017 training material is currently being updated to include policy awareness as mentioned in PART A. Once finalized, the training will be delivered online and staff's attendance and completion will be tracked electronically through the Learning Management System (LMS).

C AGREE. IMPLEMENTATION DATE: AUGUST 2017.

The Governor's Office of Information Technology (OIT) agrees

that, despite all of our best effort, including implementing security policy requirements in the employee's performance plan under the Core Competencies - Accountability, and asking Managers to review this semi-annually with their employees, employees are still indicating to OSA, that they are unaware of the policies. In order to remediate this issue, the updated training for 2017 includes material on the Colorado Information Security Policies, as mentioned in PARTS A and B. This training will be delivered online and completion tracked electronically. Progressive action will be taken to address employees who do not take the training within an agreed-upon timeframe, including escalation to the Executive Leadership Team (ELT), and may include the removal of system access until the training is completed.

IDENTIFICATION OF INFORMATION SECURITY ROLES AND RESPONSIBILITIES

A service-level agreement (SLA), is a documented list of roles and responsibilities assigned to the stakeholders involved in performing particular functions. For example, an SLA between an IT service provider and the customer will list the IT service provider's responsibilities, such as maintaining the IT system, performing backups according to a customer-established time line, and responding to customer problems with the system. An SLA will also describe the customer's decision-making authority over the system and all business requirements for the system, as well as the customer's responsibilities. These responsibilities could include collecting, classifying, and processing information in the system; approving user access or restrictions; establishing timelines for backups

and disaster recovery; and disseminating or disposing of the information housed in the system.

A well-defined and well-executed SLA allows for better risk management, improved quality and performance of business services, demonstration of IT value, improved IT and business accountability, and IT priorities that align with improved business outcomes. The key to achieving these benefits is establishing realistic and measurable SLAs that support business and customer needs at acceptable costs.

OIT is responsible for the operation and delivery of information and communications technology services and innovation for 16 state agencies within the Executive Branch as outlined under Sections 24-37.5-102 to 24-37.5-112, C.R.S. State statutes specifically exclude OIT's responsibility for the operation and delivery of information and communications technology services for the remaining Executive Branch agencies: the Departments of State, Law, Treasury, and the state institutions of higher education.

The agencies pay OIT for services received. Within OIT, staff work with the 16 Executive Branch agencies to ensure that an SLA for each agency is drafted, negotiated, and updated, as deemed necessary. In Fiscal Year 2016, OIT renamed and began referring to SLAs as service level commitments (SLCs) after updates were made to them during the period.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We inquired with OIT staff and reviewed supporting documentation to determine OIT's progress in implementing our Fiscal Year 2015 recommendation related to SLAs, in which the issues identified have been outstanding since Fiscal Year 2012. Specifically, during our Fiscal Year 2015 audit, we recommended that OIT work with the other Executive Branch agencies to establish clear roles and responsibilities related to its service provider operations by documenting a written SLA procedure and communicating it to OIT

staff responsible for drafting and managing service level agreements between OIT and the Executive Branch agencies, developing an SLA template that clearly outlines the minimum requirements to be included in each service level agreement and include this template with the SLA procedures, and instituting a tracking mechanism to ensure service level agreements are in place, reviewed, and updated, as necessary. OIT agreed with the recommendations.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured our audit work against industry best practices. We reviewed the Information Systems Audit and Control Association's (ISACA) Control Objectives for Information and Related Technologies (COBIT), version 5 of ISACA's globally accepted IT governance framework. COBIT version 5 states that a formal contract agreement, such as an SLA, should be in place to provide for customer and vendor accountabilities and expectations to be clearly understood and to define minimum performance targets for a deliverable and how the performance targets will be measured and reported.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

During Fiscal Year 2016, we found that OIT did not implement our Fiscal Year 2015 recommendations, as OIT agreed to. Specifically, we found that:

- OIT did not develop or communicate written SLC procedures to OIT staff responsible for drafting and managing SLCs between OIT and respective Executive Branch agencies.

- OIT did not consistently respond to our inquiries as to whether staff developed and implemented an SLC template for use. OIT staff first reported, in late October 2016, that there was not an

SLC template developed and used for Fiscal Year 2016, and that OIT was taking action to create a template. Within days of the October response, OIT staff confirmed that a template was adopted, but that it was not consistently used during Fiscal Year 2016. However, near the end of our fieldwork, in December 2016, OIT staff reported again that there was not a template used for the Fiscal Year 2016 SLCs. Ultimately, we were unable to obtain an SLC template during our period of review from OIT.

- OIT did not develop a tracking mechanism to ensure that service level agreements are in place, reviewed, and updated, as necessary.

WHY DID THESE PROBLEMS OCCUR?

We identified the following reasons for the problems we found:

- OIT staff indicated the reason for not formalizing written procedure was that the SLC template was to be used to guide OIT staff in working directly with the agencies to develop the SLCs. However, as we discussed above, we were not able to confirm whether a template was in place for Fiscal Year 2016.

- OIT staff cited that the employee assigned to oversee the SLC process, which included the development of a template and a tracking mechanism, left their employment and the project was not reassigned prior to the end of Fiscal Year 2016.

WHY DO THESE PROBLEMS MATTER?

Without processes to ensure that consistent SLCs are in place with all agencies or customers with whom OIT provides IT support services, roles and responsibilities for providing and managing those required services may be unclear and lack transparency and accountability, which may, ultimately, result in a lack of required or expected service level quality.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY

THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2015-005

RECOMMENDATION 2016-007

The Governor's Office of Information Technology (OIT) should improve internal controls over its service level commitment processes with other Executive Branch agencies by:

A Documenting a written service level commitment procedure and communicating it to OIT staff responsible for drafting and managing service level commitments between OIT and the Executive Branch agencies.

B Finalizing a service level commitment template that clearly outlines the minimum requirements. This template should be included with the service level commitment procedure recommended in PART A.

C Instituting a tracking mechanism to ensure that service level commitments are in place, reviewed, and updated, as necessary.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

A AGREE. IMPLEMENTATION DATE: OCTOBER 2017.

The Governor's Office of Information Technology (OIT) agrees that it is important to document and communicate standard guidance governing the drafting and management of service level commitments between OIT and the Executive Branch agencies. It is OIT's intention that the new SLC template, which will be used to build the FY18 SLCs, will provide the necessary procedural

guidance. Once the template is finalized, it will be communicated to OIT staff responsible for drafting and managing SLCs.

B AGREE. IMPLEMENTATION DATE: OCTOBER 2017.

The Governor's Office of Information Technology (OIT) agrees that a standard Service Level Commitment template should be implemented that clearly outlines the minimum requirements. OIT is finalizing a SLC template to be used in drafting the FY18 SLCs with the Executive Branch agencies. The SLC template will also provide procedural guidance for completion, as mentioned in PART A.

C AGREE. IMPLEMENTATION DATE: NOVEMBER 2016.

The Governor's Office of Information Technology (OIT) agrees that a tracking mechanism should be implemented to ensure that Service Level Commitments are in place and track review dates. OIT created a tracking spreadsheet for SLCs in November 2016.

CORE INTERFACE SERVER LOGICAL ACCESS CONTROLS

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate "classified or limited use" report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding to be sensitive in nature and not appropriate for public disclosure. Therefore, the following finding has been generalized for public reporting purposes.

The CORE interface server allows data to be sent to and from the CORE application in a secure manner. The server is used by various

state departments and includes transfer of information such as provider expenditures from the Medicaid Management Information System at the Department of Health Care Policy and Financing and contractor expenditures from the SAP system at the Colorado Department of Transportation. Departments send approximately 70 data files to the CORE application via the interface server daily.

OIT is responsible for managing and maintaining logical access to the CORE interface server in coordination with the OSC and other state departments. In addition, OIT manages support accounts that are required to maintain and operate the interface server and has defined policies that provide the access management requirements for provisioning accounts that access the interface server.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We inquired with OIT staff as to the progress of implementing our Fiscal Year 2015 recommendation related to improving account management general computer controls over the interface server. Specifically, we recommended that OIT ensure that account management controls are established and implemented for all new or changed systems in accordance with relevant information security and user account management policies. We also recommended that OIT enforce Colorado Information Security Policies and access control requirements by ensuring staff responsible for access control and system management are properly trained in the relevant policies and are held accountable for applying the requirements as needed. OIT agreed to these recommendations and stated that the issues identified during the Fiscal Year 2015 audit would be addressed during Fiscal Year 2016.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We used both the Colorado Information Security Policies, published

by OIT, as well as industry best practices, to assess the sufficiency of logical access controls related to the interface server.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that our prior year recommendations have either been partially implemented or not implemented by OIT.

WHY DID THESE PROBLEMS OCCUR?

OIT indicated that implementation of all Fiscal Year 2015 audit recommendations were prioritized along with the new interface server work and that several items were addressed. However, OIT indicated that they did not have enough resources to fully implement the specific audit recommendations noted, by the original due dates.

WHY DO THESE PROBLEMS MATTER?

Failure to implement strong account management controls can lead to increased security risks associated with the confidentiality, availability, and integrity of the CORE interface server and the information it stores and processes.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2015-026	

RECOMMENDATION 2016-008

The Governor's Office of Information Technology (OIT) should improve logical access controls over the Colorado Operations Resource Engine interface server by:

A Implementing appropriate account management controls to ensure compliance with all relevant information security and user account management policies.

B Training OIT staff on all relevant information security and user account management policies.

C Establishing a mechanism to hold staff accountable for following relevant information security and user account management policies.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

A AGREE. IMPLEMENTATION DATE: JANUARY 2017.

The Governor's Office of Information Technology agrees with this finding. Appropriate account management procedures have been implemented and have been mandated for all accounts created on the server. Additional supporting documentation identifying the types of accounts that can be created will be documented and provided by implementation date provided.

B AGREE. IMPLEMENTATION DATE: APRIL 2017.

The Governor's Office of Information Technology (OIT) is updating content to its formalized security training for OIT staff to include policy awareness and roles and responsibilities, role based training information on data classification (FTI, HIPAA, PII), safe handling, roles and responsibilities on breach reporting, and personal and professional liability in handling classified data. The new training is expected to be available by April 2017.

C AGREE. IMPLEMENTATION DATE: AUGUST 2017.

The Governor's Office of Information Technology (OIT) agrees that the existing accountability measures to reinforce security policy requirements could be strengthened with more progressive follow-up to training. In order to facilitate this, the updated training for 2017 mentioned in PART B) will include material on the Colorado Information Security Policies, and action will be taken to ensure timely completion. Approved time parameters and actions will be defined and implemented by August 2017.

GENTAX DISASTER RECOVERY PLAN UPDATES

The development of a disaster recovery plan (Plan) is one part of the overall contingency planning process, in which agencies identify a number of priorities, including but not limited to, defining essential and critical business processes and the associated supporting technical and operational assets. Contingency planning is a key business process to ensure that critical business processes, including the associated IT systems and processes, are recovered within a timely manner, in the event of a disaster.

OIT provides support to the Department of Revenue (Department) to ensure that the GenTax Plan is in place and compliant with Security Policies and OIT Cyber Policies. To accomplish this OIT has assigned an IT Director to the Department to provide this overall IT support.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our Fiscal Year 2016 audit work was to determine whether OIT had appropriate IT controls in place and were operating effectively related to the GenTax Plan, specifically whether the GenTax Plan had been reviewed and updated during Fiscal Year 2016, as required by policies.

We discussed and inquired with OIT staff the process in place for annually reviewing and updating the GenTax Plan. We also obtained and reviewed the most current GenTax Plan.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured our results against the following:

- Colorado Information Security Policies (CISP). These policies are issued by OIT's Office of Information Security. CISP-006-CP-Contingency Planning, Section 8.2.3 states, "Ensure agency disaster recovery plans are reviewed and updated at least annually, or when changes to the information systems require an update."

- OIT Cyber Policies. These policies are developed by OIT to implement the CISPs for those IT services it provides to state agencies. Cyber Policy 107, Section 8.2.5 states, "OIT shall review and update the disaster recovery plan for identified information system(s) annually or when changes are made to the information system(s)."

- GenTax Disaster Recovery Plan. The "Maintenance" section of the Plan states, "Telephone number of employees and vendors, and

other critical information is subject to change and should be kept up-to-date." Further, this section recommends that the GenTax Plan be updated again after January 1, 2015.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that the GenTax Plan was not reviewed by OIT during Fiscal Year 2016. Specifically, when we reviewed the current GenTax Plan in place, we found the Plan was dated December 2014, with no indications within the Plan of any reviews conducted or updates made during Fiscal Year 2016. In addition, we identified one OIT staff, listed in both the "GenTax Call Tree" and "Contact Information" sections, that no longer directly supports GenTax, as of January 2016, and we identified another OIT staff in the "Contact Information" section that was no longer employed with OIT, as of December 2015.

WHY DID THESE PROBLEMS OCCUR?

The OIT Director assigned to the Department stated that he was not aware of the annual review requirement contained within the related security policies or that the call tree and contact information sections contained outdated information. Further, OIT was unable to provide any documentation or evidence indicating that reviews were performed or updates were made to the GenTax Plan, according to security policy requirements.

WHY DO THESE PROBLEMS MATTER?

Without an annual review of the GenTax Plan, there is a risk that the plan will contain outdated information, which could cause a delay in the effective recovery of the system and ensuring business operations can continue to function in the event of a disaster.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY

THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION

RECOMMENDATION 2016-009

The Governor's Office of Information Technology (OIT) should improve IT general controls over the GenTax system by:

A Reviewing the GenTax disaster recovery plan (Plan) at least annually, or when changes to the information system, such as contact information, require such changes to ensure compliance with state information security policies.

B Documenting the reviews of the GenTax Plan, as indicated in PART A, and noting whether any updates are made.

C Providing training to OIT staff to ensure that they are aware of and follow all applicable state information security policies, including those related to reviewing and updating system Plans.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

A AGREE. IMPLEMENTATION DATE: JUNE 2017.

The Governor's Office of Information Technology (OIT) agrees that the disaster recovery plan for GenTax should be reviewed annually. This plan was completed in December 2014 (FY2015) and a subsequent disaster recovery test was conducted in July 2015 (start of FY16) at which point it was determined that there were no updates needed to the plan. However this wasn't formally documented on the plan. OIT, the Department of Revenue (DOR)

and the vendor will schedule a joint review of the plan in FY2017 and update the plan as needed. In addition, OIT will review the disaster recovery plan whenever changes are made or unforeseen circumstances necessitates review on a continual basis.

B AGREE. IMPLEMENTATION DATE: JUNE 2017.

The Governor's Office of Information Technology (OIT) agrees that proper documentation needs to be in place to document both reviews to the disaster recovery plan and the updates made to the plan. This will be addressed through documenting the meeting notes on the review meeting for the plan and when the plan is updated, it will be date stamped to log what sections were updated and on what date. In addition, OIT will review the disaster recovery plan whenever changes are made or unforeseen circumstances necessitates update on a continual basis.

C AGREE. IMPLEMENTATION DATE: APRIL 2017.

The Governor’s Office of Information Technology (OIT) has a formalized training program for OIT staff delivered through an online Learning Management System (LMS) that covers general cybersecurity topics in line with the Colorado Information Security Policies. Recently, the cybersecurity education material was updated to include policy awareness and roles and responsibilities, role based training information on data classification (FTI, HIPAA, PII), safe handling, roles and responsibilities on breach reporting, and personal and professional liability in handling classified data. The draft education package has been approved, and is currently in the production process. The new training is expected to be available by April 2017 and will be delivered to all OIT staff, including the IT Directors.

KRONOS INFORMATION SYSTEM DISASTER RECOVERY

KRONOS is a third-party timekeeping and leave tracking web-based system that can be accessed over the Internet. KRONOS is critical for ensuring that state employees are paid correctly and on a timely basis, and that personnel costs are accurately allocated to federal grants. The State has used KRONOS since 2001. The authority to manage the system is currently shared between the Department of Personnel & Administration and OIT, although OIT primarily operates and manages the system centrally. The State uses two licensed copies of KRONOS. One of these copies supports six departments, including the Department of Personnel & Administration, OIT, and the Departments of Labor and Employment, Natural Resources, Public Health and Environment, and State. The second copy of KRONOS, used by the Department of Human Services, is operated and maintained by a third-party vendor. Our review focused on the license supporting the six state departments that includes 6,643 user accounts.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We interviewed staff from OIT to determine OIT's progress with implementing our Fiscal Year 2013 recommendation related to documenting and testing a disaster recovery plan (Plan) for KRONOS, which originated in Fiscal Year 2011. OIT agreed to implement this recommendation.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of the audit work against the Colorado Information Security Policies (CISP or Security Policies). According to the 2011 Security Policies, in place at the time of our recommendation [P-CISP-004, Sections 7.1.1 and 7.1.3, Development and Testing of the Disaster Recovery Plan], plans "…are to be developed and designed to reduce the impact of a major disruption on key business functions and processes…and recovery capability of all critical IT services" and "tested on a regular basis to ensure that IT systems can be effectively recovered and shortcomings can be addressed." This Policy also states that plans should be updated, if determined necessary "based on the test results."

The Security Policies were updated in February 2015, in which the current Policy [CISP-006 Contingency Planning, Section 7.1.2, Contingency Plan] requires the agency to create a Contingency Plan which, "Identifies essential missions and business functions and associated contingency requirements" and "critical technical and operational assets that support essential missions and functions." Further, Security Policies [CISP-006-CP-Contingency Planning, Section 7.3.2, Contingency Plan Testing] state testing of the contingency plan shall be performed annually.

OIT Cyber Policies [Cyber Policy 107, Section 8.2.2 Disaster Recovery Plans and Section 8.4.2, Contingency/DR Plan Testing] state, "OIT will develop and document a Disaster Recovery plan for each system supported by OIT" and "OIT shall test the contingency/DR plan for the information system annually."

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that OIT did not document or test a Plan for KRONOS

during Fiscal Year 2016, and the system has been missing this critical component for at least 5 years based on our prior audit recommendations.

WHY DID THESE PROBLEMS OCCUR?

OIT staff reported that adequate resources are not currently available to support the disaster recovery exercise for KRONOS.

WHY DO THESE PROBLEM MATTER?

Without a Plan in place and tested at least annually, there is an increased risk and possibility that the KRONOS system and its information will be unavailable in the event of a system outage or failure. This could impact timely payroll processing for state employees and accurate allocation of costs to federal programs.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY

THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2014-006

RECOMMENDATION 2016-010

The Governor's Office of Information Technology (OIT) should work with the Department of Personnel & Administration, as needed, to improve KRONOS's general computer controls by documenting and testing a disaster recovery plan for KRONOS that incorporates all components listed in Colorado Information Security Policies.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

AGREE. IMPLEMENTATION DATE: NOVEMBER 2016.

The Governor's Office of Information Technology (OIT) agrees that OIT should work with DPA to improve KRONOS general computer controls via testing a disaster recovery (DR) plan based on components listed in the CISPs. There wasn't a coordinated DR for KRONOS since early 2000 because previously the servers were not virtualized. Now that the servers are virtualized, OIT will continue to perform disaster recovery testing and plan review for this application on an annual basis. The most recent KRONOS DR exercise occurred in November 2016 and involved the participation of team members from the server, applications and business teams.

GENTAX INFORMATION SECURITY AND LOGICAL ACCESS AND SYSTEM SECURITY COMPLIANCE

During Fiscal Year 2016, we conducted audit work that resulted in findings and recommendations addressed jointly to OIT and the Department of Revenue related to information security for the GenTax system. These findings and recommendations, and the responses, are included in the Department of Revenue chapter within SECTION II: FINANCIAL STATEMENT FINDINGS of this report. SEE RECOMMENDATIONS 2016-044 and 2016-046.

INFORMATION SECURITY POLICY COMPLIANCE

During Fiscal Year 2015, Myers and Stauffer, LC conducted the IT performance audit, *Audit of the Information Security of the Colorado Operations Resource Engine (CORE) System* (April 2016), under contract with the Office of the State Auditor. The information and finding below were contained in that report, number 1549P.

OVERVIEW OF CORE

CORE is an integrated financial management system that was implemented in Fiscal Year 2015 as an upgrade and replacement of the Colorado Financial Reporting System (COFRS), which was the State's prior financial system of record since Fiscal Year 1991. CORE was implemented in July 2014 and is the financial system of record for Fiscal Year 2015 and beyond. CORE is used to perform many key state financial and business functions such as recording expenditure transactions, paying vendors, recording payroll, supporting the collection of grant revenues, and recording tax revenues. The CORE system and data are critical to the State's financial reporting and business processes.

CORE had approximately 4,114 active users statewide as of July 26, 2015. During Fiscal Year 2015, CORE processed about $41.3 billion in revenue and about $40.1 billion in expenditures. All state agencies use CORE for processing of financial data except the Colorado Department of Transportation and higher education institutions which have implemented their own accounting systems that interface with CORE and transmit summarized accounting information to CORE.

CORE's business owner, the Department of Personnel & Administration/Office of the State Controller (DPA/OSC), worked

with the Governor's Office of Information Technology (OIT) to purchase CORE and replace/upgrade COFRS. In doing so, the State of Colorado purchased and implemented CGI Technologies and Solutions, Inc.'s (CGI) Advantage system to meet the State's financial and business computing needs. OIT executed a contract with CGI which included deliverables to 1) procure the CORE system and 2) implement an ongoing maintenance contract for CORE.

The CORE application is hosted at CGI's Phoenix Data Center (Data Center) with State users within the Colorado State Network connecting to the application through one of two State managed routers. Additionally, authorized users who are not on the Colorado State Network such as higher education institutions, can connect to the CORE application through a secure web application (Zscaler), which is managed by OIT. See Figure 1 below.

CGI and its service auditor annually issue a Service Organization Control 1 (SOC 1), Type 2 report. This Type 2 report is issued in accordance with the American Institute of Certified Public Accountants (AICPA) Statement on Standards for Attestation Engagements No. 16 (SSAE 16). The report focuses on controls at CGI that are relevant to an audit of a user entity's financial statements, and it includes management's description of CGI's system and the suitability of the design and operating effectiveness of the controls to achieve the related control objectives included in the description throughout a specified period.

Specifically, CGI's SOC 1, Type 2 report covers its Tier 1, Technology Management, services provided at its Data Center only. In addition to supporting the technical infrastructure for the State's CORE system, the Data Center service delivery organization is responsible for the development and delivery of infrastructure services for numerous other clients across the U.S.

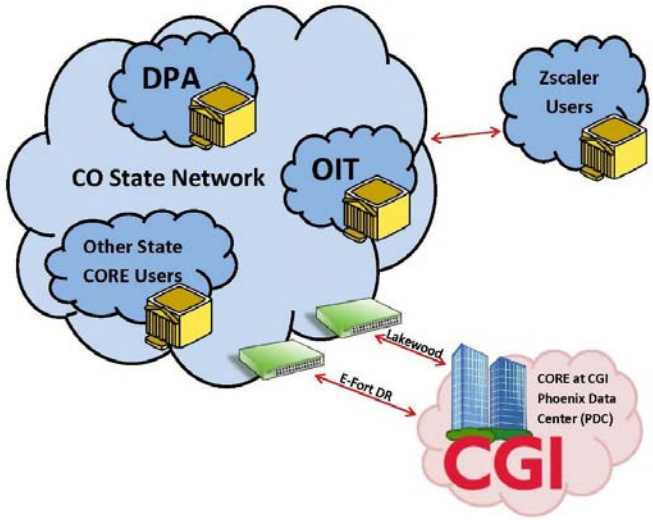


FIGURE 1 – HIGH LEVEL DEPICTION OF CORE ARCHITECTURE.

While OIT was involved in much of the project management of the CORE implementation, DPA/OSC outlined the business logic, rules, and processes to be incorporated within the new CORE system. Upon CORE implementation in July 2014, DPA/OSC, OIT, and CGI began performing information technology (IT) functions for the CORE system. The Colorado Information Security Policies (CISPs or Security Policies) have been updated since the signing of the CGI CORE contract as illustrated in FIGURE 2.

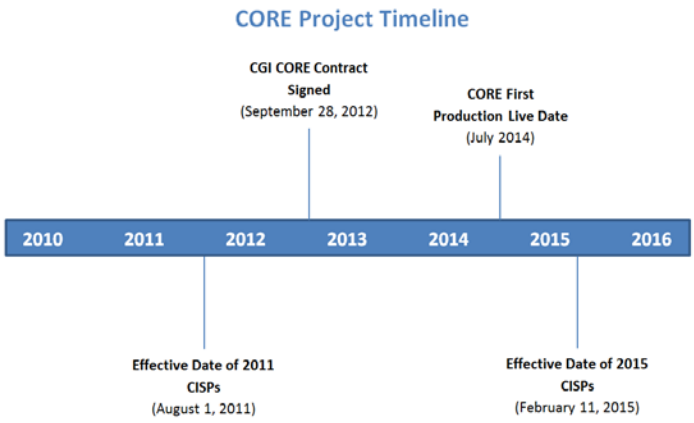


FIGURE 2 – PROJECT TIMELINE.

The responsibilities of OIT, DPA/OSC, and CGI for the CORE application are as follows:

OIT	DPA/OSC	CGI
▪ Manages data interface files exchanged between state systems and CORE. ▪ Manages the network connection between CORE users at state agencies and CGI's communication hardware (router) located at OIT's main data center. ▪ Issues and monitors statewide security policies that must be adhered to by all state agencies and contractors. ▪ Holds CGI accountable for contract deliverables.	▪ Develops, implements, and updates policies and procedures related to use of CORE, application-level logical access to CORE, and reporting from the CORE system.	▪ Develops and implements changes to the application software. ▪ Hosts the CORE data and manages the primary data center where the CORE data is stored (in Phoenix, AZ). This includes key system infrastructure pieces consisting of the hardware, operating system, and database components. ▪ Maintains physical security of the data center. ▪ Manages the network connection from the router at OIT's main data center (Lakewood) to CGI's data center in Phoenix as well as the OIT backup router located at the Disaster Recovery site (E-fort).

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY (OIT)

The Chief Information Officer (CIO) & Secretary of Technology is responsible for the overall administration of OIT as well as supervising the Chief Information Security Officer (CISO). Colorado statute requires the CIO to coordinate and direct the development, communication, and enforcement of policies, standards, specifications, and guidelines for information technology in public agencies, including those related to backup and recovery.

The state's Chief Information Security Officer (CISO) reports to the CIO and is responsible for overseeing the Office of Information Security and the Colorado Information Security Program which includes governance, risk, compliance, and risk management. Statute requires the CISO to develop, update, communicate, and ensure the incorporation of and compliance with information security policies, standards, and guidelines.

DEPARTMENT OF PERSONNEL & ADMINISTRATION/OFFICE OF THE STATE CONTROLLER (DPA/OSC)

The State of Colorado's Department of Personnel & Administration (DPA) provides centralized human resources, information, tools, resources and materials needed for the State of Colorado government to function. The programs and services provided by DPA are vitally important to the efficient and effective operation of State government.

The Office of the State Controller is a division within DPA. Within this division the CORE Operations group provides daily system and business support of CORE. CORE help desk specialists, functional experts, and system analysts assist customers with resolution of business and system issues related to CORE. The CORE Operations team also works with the system's software vendor to maintain the system and implement new features and upgrades. The team provides communications and training for CORE users and helps foster continuous improvement of the CORE system and overall operations.

CGI GROUP INC. (CGI)

Founded in 1976, CGI is one of the largest IT and business process services providers in the world with 65,000 professionals operating across 40 countries. The CGI Advantage Enterprise Resource Planning (ERP) set of applications is specifically built for government use and complies with Government Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP). The CGI Advantage ERP suite contains solutions for Financial Management, Performance Budgeting, Human Resource Management, Procurement, and other business functions.

As part of the process to oversee CGI's compliance under the contract, OIT and DPA/OSC participate in meetings and review the SOC 1

(SSAE 16) report for the CGI Phoenix Data Center which CGI is required to have performed by the contract. The purpose of a SOC 1 (SSAE 16) audit and its resulting report is to evaluate the effect of controls at a service organization that are relevant to a user entity's (in this case the State of Colorado's) internal control over financial reporting. CGI is a service organization because it provides CORE system hosting and other services to the State.

During the initial implementation phase of CORE, the State utilized the Independent Verification and Validation (IV&V) services from the Public Consulting Group and received 3 reports between January and June 2014. However, these IV&V reports were not specifically related to ensuring that CGI was adhering to CISPs for the CORE environment managed by CGI.

In addition, periodic vendor assessments and evaluations are required by State policy to ensure continued satisfactory vendor performance and adherence to contract requirements, including requirements for compliance with State policies such as the Colorado Information Security Policies (Security Policy or Policies). Periodic vendor assessments and evaluations help identify any problems in vendor performance and allow the agency to address them.

State Policies and procedures provide the structure for how the contractor will adhere to State information security requirements. Contractor policies and procedures provide a link between the State's security needs and requirements and the processes that the contractor will perform to meet those requirements.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

In order to perform our audit work, we interviewed OIT and DPA/OSC management and staff to determine what processes were in place for ensuring CGI is complying with Security Policies, including processes for monitoring contract compliance. We also interviewed

CGI management to determine whether the State had communicated the requirement for complying with Security Policies to CGI. We also assessed the SOC 1 (SSAE 16) report against the Security Policy requirements to note gaps where the SOC 1 (SSAE 16) report did not address Security Policy requirements and reviewed the contract between OIT and CGI to determine the contact evaluation requirements. We also interviewed CGI personnel and reviewed CGI documentation to determine the documented policies, procedures, and standards in effect for the CORE infrastructure managed by CGI. The purpose of our audit work was to evaluate the effectiveness of OIT and DPA/OSC contract monitoring activities of CGI for compliance with the CISPs and to evaluate whether the contractor has documented policies, procedures, and operating standards as applied to the CORE infrastructure to meet the Colorado Information Security Policy requirements.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY AND HOW WERE THE RESULTS MEASURED?

A **OIT IS NOT HOLDING CGI ACCOUNTABLE FOR COMPLIANCE WITH THE CISPS AS REQUIRED BY SECURITY POLICY [P-CISP-014-7.6.4] AND AS DIRECTED BY THE STATE CHIEF INFORMATION SECURITY OFFICER.** Detailed results of our audit contain information concerning potential information security control weaknesses and/or vulnerabilities of the CORE system. This information is confidential and the detailed compliance findings have been presented separately in a confidential non-public report that has been provided to the management of OIT and DPA/OSC.

1 We applied the following criteria when evaluating the adequacy of holding CGI accountable for Security Policy compliance:

a **SERVICE ACQUISITION.** OIT's Security Policy, CISP—14:

System and Services Acquisition [P-CISP-014-7.6.4], requires an agency to monitor security control compliance by external service providers on an ongoing basis. In addition, in section 7.3.2 – Security Requirements – it states that security functional and assurance requirements should be included in the acquisition contract.

b **STATE EVALUATION SCHEDULE.** According to Statutes, §24-103.5-101(5) and 24-102-205(6), C.R.S., an annual certification and a separate interim evaluation must be completed annually over the lifetime of the contract, either on or before the anniversary date of the contract effective date in each subsequent fiscal year, and should be used as documentation in support of annual certification of the contractor, including the determination whether or not to re-certify the contractor.

c **INFORMATION SECURITY ACT.** According to rules in support of the Colorado Information Security Act each public agency will maintain a Cyber Security Plan. We applied the following contractual language:

1 **COMPLIANCE WITH LAW.** The contract states that the "Contractor shall strictly comply with all applicable federal and State laws, rules, and regulations in effect or hereafter established, including, without limitation, laws applicable to discrimination and unfair employment practices.

2 **CHOICE OF LAW.** The contract states "Colorado laws, and rules and regulations issued pursuant thereto, shall be applied in the interpretation, execution, and enforcement of this Contract. Any provision included or incorporated herein by reference which conflicts with said laws, rules, and regulations shall be null and void."

d **VENDOR COMPLIANCE.** On April 27, 2015, the State Chief Information Security Officer issued a memo to all State Employees advising that all vendors wishing to provide IT goods and services to the State must adhere to Security Policies. The purpose of the Systems and Services Acquisition policy [P-CISP-014] effective February 11, 2015 is to ensure all vendors follow the same security requirements to which the State is subject and security documentation for information systems is completed and periodically reviewed and updated. The policy which it superseded, Vendor Management Policy [P-CISP-005], was effective August 1, 2011 and stated in section 7.3.5.1 that vendors are required to comply with all applicable Colorado Information Security Policies.

e **CONTRACT MANDATED EVALUATIONS.** According to the CORE Contract between OIT and CGI, section # 49660 §23.C Evaluation and Review, "Contractor's performance shall be subject to Evaluation and Review in accordance with the terms and conditions of this Contract, State law, including CRS §24-103.5-101, and State Controller Fiscal Rules, Policies, and Guidance. The State shall also complete an annual assessment of Contractor's performance, but such assessment shall not be entered into the statewide Contract Management System." The contract specifies three milestones, two of which were already due, at which evaluations will be completed. Specifically:

1 The first milestone is at the completion of COFRS maintenance and support services. COFRS was the State's accounting system prior to being replaced by CORE in July 2014.

2 The second milestone is Ninety (90) days following CORE's go live date of July 7, 2014, for services

provided by CGI, such as, provisioning, installation, and maintenance of hardware, operating system (OS), and database software as well as installation and management of software licensed by the State (Advantage Software and Bundled Software Products) to support the hosted System at the usage levels.

3 The third milestone is Five (5) years following CORE's go live date of July 7, 2014 for services provided by CGI, such as, provisioning, installation, and maintenance of hardware, operating system (OS), and database software as well as installation and management of software licensed by the State (Advantage Software and Bundled Software Products) to support the hosted System at the usage levels.

WHY DID THE PROBLEM OCCUR?

We identified the following causes for the problem identified:

1 **CONTRACTUAL LANGUAGE REGARDING SECURITY POLICY COMPLIANCE IS UNCLEAR AND AMBIGUOUS.** The contract language related to compliance with the Security Policies is not clear and is open to varying interpretations. While a section of the contract states CGI must comply with applicable federal and State laws, rules, and regulations, the contract does not specifically reference compliance with Security Policies. The contract also requires CGI to provide OIT with an annual SOC 1 (SSAE 16) report to allow OIT to assess whether any exceptions in the report caused the State to be in violation with Security Policies. OIT asserted that the contract language requires CGI to comply with the 2011 Security Policies OIT released in 2011 and in effect when the contract was signed, but that the contract does not require CGI to comply with any future Security Policy releases, such as the 2015 release. CGI asserted that OIT did not communicate the Security Policy

compliance requirement and that its internal controls are aligned with its corporate internal control standards, as documented in the SOC 1 (SSAE 16) report. OIT believed that the contract language was sufficient to require CGI to comply with the CISPs that were current when the contract was signed, and that the contract requirement for the SOC 1 (SSAE 16) would allow them to assess compliance with the CISPs. OIT updated the CISPs effective February 11, 2015, but did not take additional steps, such as amending the contract, to ensure that CGI was aware of the security policy updates and the requirement that vendors must comply with current State CISPs.

2 **THE SOC 1 (SSAE 16) REPORT IS NOT AN EFFECTIVE MECHANISM FOR HOLDING CGI ACCOUNTABLE FOR COMPLYING WITH SECURITY POLICIES.** Although the review is not documented, OIT asserted that it does review the SOC 1 (SSAE 16) report, but not to assess compliance with Security Policies. The report is reviewed for reasonableness of the control objectives and associated control activities, as well as the overall final opinion.

3 **RESPONSIBILITY FOR CONTRACT OVERSIGHT IS MUDDLED.** The contract for CORE is currently assigned to OIT because the initial funding for the CORE implementation and operation was held by the agency. In practice, DPA/OSC, as the system owner, takes the lead for contract oversight while OIT maintains certain contractual monitoring obligations. Effective May 1, 2015, funding for CORE was transferred from OIT to DPA/OSC, but the contract with CGI has not been transferred to DPA/OSC.

4 **DIFFERENT STANDARDS.** CGI asserted that it is an International Organization for Standardization certified company and therefore its policies align with ISO standards. The International Organization for Standardization, is an

independent, non-governmental organization, and is the world's largest developer of voluntary international standards including security standards. Since Colorado Security Policies are aligned with National Institute of Standards and Technology (NIST), the two standards may have different rules for implementing information security standards and thus CGI would not have implemented all of the NIST related requirements. NIST is a non-regulatory federal agency that promotes standards including security standards.

WHY DOES THIS FINDING MATTER?

A The Security Policies were created to support achievement of the Colorado Information Security Act and ultimately to ensure that the information the citizens have entrusted to agencies is safe, secure, and protected from unauthorized access, unauthorized use, or destruction. The State and citizens of Colorado cannot be certain that information is being adequately secured if Security Policies are not enforced. Without ongoing, timely, and consistent oversight, OIT cannot ensure that CGI is achieving program goals and objectives, meeting contract requirements and performance measures, and complying with the Security Policies.

B The Security Policies were established to reduce the risk to the State of loss of data or unauthorized access to applications and are mandatory for all vendors providing services to the State. The transition of the Colorado statewide financial application from the State managed data center to a cloud-based solution hosted by CGI as a third-party service provider significantly increases the need for monitoring to ensure data privacy, compliance, service integrity, and information protection controls are in place that meet State requirements.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

RECOMMENDATION 2016-011

The Governor's Office of Information Technology (OIT) should improve oversight of CGI Technologies and Solutions, Inc.'s (CGI), as the CORE application's third-party service provider, to ensure compliance with the Colorado Information Security Policies (Security Policy or Policies) by:

A Amending the CGI contract as necessary to clearly and unambiguously state that the contractor is required to comply with all current and future updated State of Colorado Information Security Policies.

B Ensuring it has a process and effective mechanism in place to assess CGI for compliance with the CISPs including ensuring that CGI's policies and procedures for CORE comply with the Security Policies.

C Amending the CGI contract as necessary to assign DPA/OSC primary responsibility for contract oversight, while stipulating that OIT should continue to ensure compliance with the Security Policies.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

A AGREE. IMPLEMENTATION DATE: JULY 2017.

OIT will develop a contract amendment that requires CGI to

comply with all Information Security policies and will evaluate with DPA the costs associated with executing such amendment. Should additional funding be necessary, OIT will work with the General Assembly on a budget request for this item.

B AGREE. IMPLEMENTATION DATE: JULY 2018.

OIT agrees that evaluating its vendors for compliance with CISPs is necessary; however, the security unit is currently not staffed to perform this work effectively. Therefore, OIT will work with the General Assembly on a request for funding to establish a vendor security assessment team and acquire tools for Fiscal Year 2018. Should funding not be approved, OIT will implement a manual process which includes requiring completion of a questionnaire by CGI on its security processes and a risk based evaluation of responses by the OIT security unit.

C AGREE. IMPLEMENTATION DATE: JULY 2017.

OIT will work with DPA to establish contractual ownership, and if the costs of a new contract are acceptable, OIT will amend the contract with CGI to reflect the agreement between OIT and DPA. If approved, OIT will begin this effort by December 2016; new contract will be implemented July 2017.

OFFICE OF THE GOVERNOR

The following recommendations relating to internal control deficiencies classified as a SIGNIFICANT DEFICIENCY or a MATERIAL WEAKNESS were communicated to the Department in the previous year and have not been remediated as of June 30, 2016, because the original implementation dates provided by the Department are in a subsequent fiscal year. These recommendations can be found in the original report and SECTION IV: PRIOR RECOMMENDATIONS of this report.

CONTROLS OVER CAPITAL ASSETS					
CURRENT REC. NO.	2016-012	PRIOR REC. NO.	2015-002	IMPLEMENTATION DATE	A DECEMBER 2016 B [1]
CLASSIFICATION	SIGNIFICANT DEFICIENCY				

INTERNAL CONTROLS OVER PAYROLL					
CURRENT REC. NO.	2016-013	PRIOR REC. NO.	2015-003	IMPLEMENTATION DATE	A JANUARY 2017 B JANUARY 2017 C JANUARY 2017 D APRIL 2017 E [1]
CLASSIFICATION	MATERIAL WEAKNESS				

INTERNAL CONTROLS OVER FINANCIAL REPORTING					
CURRENT REC. NO.	2016-014	PRIOR REC. NO.	2015-004	IMPLEMENTATION DATE	A DECEMBER 2016 B JANUARY 2017
CLASSIFICATION	SIGNIFICANT DEFICIENCY				

INFORMATION TECHNOLOGY SERVICE AGREEMENT					
CURRENT REC. NO.	2016-015	PRIOR REC. NO.	2015-006	IMPLEMENTATION DATE	A OCTOBER 2017 B [1] C JULY 2016 D OCTOBER 2017
CLASSIFICATION	SIGNIFICANT DEFICIENCY				

GENTAX INFORMATION SECURITY					
CURRENT REC. NO.	2016-016	PRIOR REC. NO.	2015-020	IMPLEMENTATION DATE	A [1] B DECEMBER 2016 C DECEMBER 2016 D OCTOBER 2016
CLASSIFICATION	SIGNIFICANT DEFICIENCY				

CORE INTERFACE SERVER CONFIGURATIONS					
CURRENT REC. NO.	2016-017	PRIOR REC. NO.	2015-025	IMPLEMENTATION DATE	A JULY 2017 B JULY 2017 C [1]
CLASSIFICATION	SIGNIFICANT DEFICIENCY				

MAINFRAME ACCESS TO COLORADO PERSONNEL PAYROLL SYSTEM DATA					
CURRENT REC. NO.	2016-018	PRIOR REC. NO.	2015-027	IMPLEMENTATION DATE	A JANUARY 2017 B JANUARY 2017 C JANUARY 2017
CLASSIFICATION	MATERIAL WEAKNESS				

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. SEE SECTION IV: PRIOR RECOMMENDATIONS of this report for information regarding this part of the recommendation.

CPPS APPLICATION AUDIT LOG REPORTS					
CURRENT REC. NO.	2016-019	PRIOR REC. NO.	2015-029	IMPLEMENTATION DATE	A [1] B JANUARY 2017
CLASSIFICATION	SIGNIFICANT DEFICIENCY				

CPPS CHANGE MANAGEMENT					
CURRENT REC. NO.	2016-020	PRIOR REC. NO.	2015-030	IMPLEMENTATION DATE	JANUARY 2017
CLASSIFICATION	SIGNIFICANT DEFICIENCY				

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. SEE SECTION IV: PRIOR RECOMMENDATIONS of this report for information regarding this part of the recommendation.

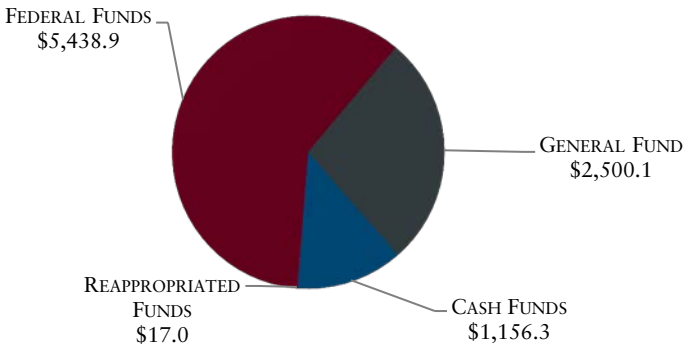
DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

The Department of Health Care Policy and Financing (Department) is responsible for developing financing plans and policy for publicly funded health care programs. The principal programs the Department administers are Health First Colorado, Colorado's Medicaid program (Medicaid), which provides health services to eligible needy persons, and the federal Children's Health Insurance Program, which is known in Colorado as the Children's Basic Health Plan (CBHP). CBHP furnishes subsidized health insurance for low-income children aged 18 years or younger who are not eligible for Medicaid. CBHP also subsidizes health insurance for low-income prenatal women who are not eligible for Medicaid.

In Fiscal Year 2016, the Department was appropriated over $9.1 billion in federal and state funds, and approximately 422 full-time-equivalent (FTE) staff.

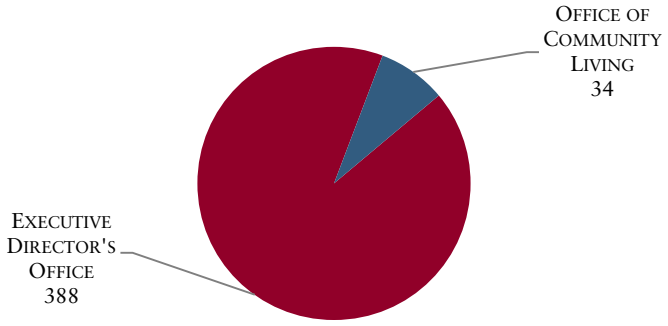
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2016.

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING
FISCAL YEAR 2016 APPROPRIATIONS
BY FUNDING SOURCE (IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2016-17 Appropriations Report.

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING
FISCAL YEAR 2016 FULL-TIME-EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2016-17 Appropriations Report.

We identified five overall areas in which the Department could make improvements to its operations—one related to financial controls, and four related to federal findings. The areas related to federal findings are located in the Department of Health Care Policy and Financing chapter within SECTION III: FEDERAL AWARD FINDINGS.

CORE USER ACCESS CONTROLS

The Colorado Operations Resource Engine (CORE) system was implemented by the State at the start of Fiscal Year 2015 to function as the State's accounting system. The Office of the State Controller (OSC) within the Department of Personnel & Administration developed policies which apply to all state departments and outline the requirements for regulating employee access to the system. Each department is responsible for determining and monitoring its staff's access to CORE, including ensuring that access is disabled when a user no longer works for the department. During Fiscal Year 2016, the Department had 183 staff with access to CORE.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine if the Department has internal controls in place to ensure terminated employees' CORE access is removed in a timely manner and whether only authorized individuals within the Department had access to CORE during Fiscal Year 2016.

We interviewed Department staff regarding CORE policies and procedures, including those for disabling CORE user access and conducting periodic CORE user access reviews. We also requested and reviewed a list of employees who left employment at the Department during Fiscal Year 2016 and identified a total of 24 of the employees on the list who had access to CORE during their employment with the Department. We tested all 24 employees to determine whether the Department disabled those users' CORE access in a timely manner.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

The OSC has established statewide guidelines pertaining to user access for CORE. Specifically, when a user no longer works for the Department, CORE User Access Procedure Number SWF.PO.01 (OSC Procedure) requires that, "Each cabinet must disable access for any user who has terminated employment with a department. Access should be disabled immediately, to the extent possible." In this instance, "cabinet" is referring to management at the Department. The Department has also established its own written procedure that states that "terminated employees access should be disabled immediately, to the extent possible or when the information becomes available to the security administrator or designee." Based on auditor judgment, we used a threshold of 5 Business Days of employment termination for determining whether a user account was disabled in accordance with OSC and Department policies.

The OSC Procedure also states that "departments are required to periodically reconcile lists of terminated employees with CORE users to ensure all terminated employees have been disabled in CORE." The Department's written procedures require the finance division to reconcile terminated employees to an active list of CORE users on a monthly basis.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

The Department did not ensure its CORE users' access was disabled in a timely manner when employees left employment with the Department during Fiscal Year 2016. Specifically, we identified the following issues:

- For 16 of the 24 employees (67 percent), the Department failed to disable the employee's CORE access within 5 Business Days of employment termination. Department staff disabled access for the 16 employees from 18 to 189 days after employment termination.

- Access for five of the 16 employees previously noted was not disabled until after we notified Department staff that the terminated employees' access was still active.

Additionally, we found that while the Department has documented procedures to reconcile the terminated listing of employees to active CORE users monthly, Department staff did not perform these reconciliations frequently enough to terminate access in accordance with OSC policies during the Fiscal Year 2016.

WHY DID THESE PROBLEMS OCCUR?

The Department does not have sufficient internal controls in place to ensure that it is in compliance with the OSC's CORE logical access guidelines, or its own internal procedures. Specifically, the Department's procedures do not outline the process for staff to follow to disable an employee's access, including how the security administrator is to be notified of the need to disable access, or define a specific timeframe in terms of number of days for "immediately" disabling access. Regarding the lack of monthly reconciliations, Department staff indicated that they were unable to perform reconciliations on a consistent basis during the fiscal year due to employee turnover at the finance division. Based on the issue identified, we determined that the finance division did not take any further steps to cross train other employees to ensure monthly reconciliations were performed.

WHY DO THESE PROBLEMS MATTER?

The Department is responsible for the information contained in CORE and ensuring that access to CORE is appropriately provisioned. By not reconciling CORE access to current employee listings on a regular basis, the State is at risk of users inappropriately accessing and modifying data, including confidential information, in CORE.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

RECOMMENDATION 2016-021

The Department of Health Care Policy and Financing (Department) should safeguard information contained in the Colorado Operations Resource Engine (CORE) system by:

A Updating, implementing, and complying with its own procedures for disabling CORE user access in a timely manner for employees that leave the Department. This should include establishing a specific timeframe and steps for disabling user accounts.

B Reconciling CORE access to current employee listings on a monthly basis to ensure that access is appropriately disabled.

C Cross training other employees within the finance division to ensure monthly CORE access reconciliations are performed.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

A AGREE. IMPLEMENTATION DATE: SEPTEMBER 2017.

The Department will review and update, if necessary, its current process for disabling CORE user access to ensure this process is implemented timely. The Controller Division will work with the Department's Human Resources Section and other staff to obtain any necessary information related to personnel actions that would necessitate a CORE user to be disabled and to determine a reasonable timeframe for disabling user accounts.

B AGREE. IMPLEMENTATION DATE: SEPTEMBER 2017.

The Department will continue performing reconciliations, which were implemented in December 2015, to ensure that separated employees with CORE access are disabled in a timely manner. These reconciliations will be performed on a monthly basis..

C AGREE. IMPLEMENTATION DATE: SEPTEMBER 2017.

The Department will cross-train appropriate staff to ensure that monthly CORE access reconciliations are performed so separated staff with CORE access can be disabled in a timely manner.

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DEPARTMENT OF HIGHER EDUCATION

The Department of Higher Education was established under state statute [Section 24-1-114, C.R.S.], and includes all public higher education institutions in the State. It also includes the Auraria Higher Education Center, the Colorado Commission on Higher Education, the Colorado Student Loan Program dba College Assist, CollegeInvest, History Colorado, and the Division of Private Occupational Schools.

State public institutions of higher education are governed by 10 different boards. The governing boards and the schools they oversee are as follows:

- BOARD OF REGENTS OF THE UNIVERSITY OF COLORADO
  University of Colorado Boulder
  University of Colorado Denver Anschutz Medical Campus
  University of Colorado Denver
  University of Colorado Colorado Springs

- BOARD OF GOVERNORS OF THE COLORADO STATE UNIVERSITY SYSTEM
  Colorado State University–Fort Collins
  Colorado State University–Pueblo
  Colorado State University–Global Campus

- TRUSTEES OF THE UNIVERSITY OF NORTHERN COLORADO
  University of Northern Colorado

- TRUSTEES OF THE COLORADO SCHOOL OF MINES
  Colorado School of Mines

- STATE BOARD FOR COMMUNITY COLLEGES AND OCCUPATIONAL EDUCATION
  Arapahoe Community College
  Colorado Northwestern Community College
  Community College of Aurora
  Community College of Denver
  Front Range Community College
  Lamar Community College
  Morgan Community College
  Northeastern Junior College
  Otero Junior College
  Pikes Peak Community College
  Pueblo Community College
  Red Rocks Community College
  Trinidad State Junior College

- TRUSTEES OF ADAMS STATE UNIVERSITY
  Adams State University

- TRUSTEES OF FORT LEWIS COLLEGE
  Fort Lewis College

- TRUSTEES OF COLORADO MESA UNIVERSITY
  Colorado Mesa University

- TRUSTEES OF METROPOLITAN STATE UNIVERSITY OF DENVER
  Metropolitan State University of Denver

- TRUSTEES OF WESTERN STATE COLORADO UNIVERSITY
  Western State Colorado University

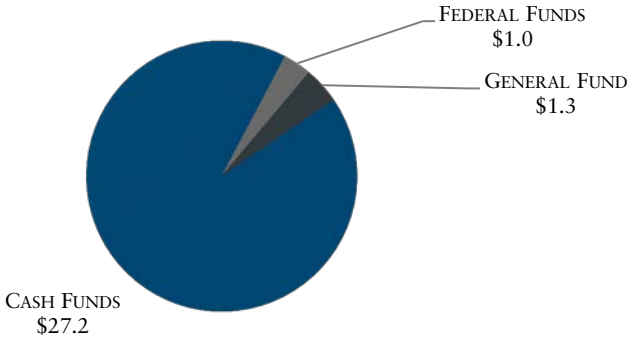
HISTORY COLORADO

History Colorado, founded in 1879, is an educational institution of the State and acts as trustee for the State in collecting, preserving, exhibiting, and interpreting collections and properties of state historical significance. History Colorado maintains museums and historical sites throughout Colorado and provides assistance to local and regional historical societies and museums. It also distributes gaming revenue to gaming cities and through a state-wide grant program for historic preservation. Revenues for History Colorado are primarily derived from limited gaming funds deposited in the State Historical Fund. Additional sources include cash funds from museum fees, memberships, and other revenue-generating activities and support from the State of New Mexico for the Cumbres and Toltec Railroad.

In Fiscal Year 2016, History Colorado was appropriated approximately $29.5 million in federal and state funds. History Colorado employed 108 full-time-equivalent (FTE) staff as of June 30, 2016.

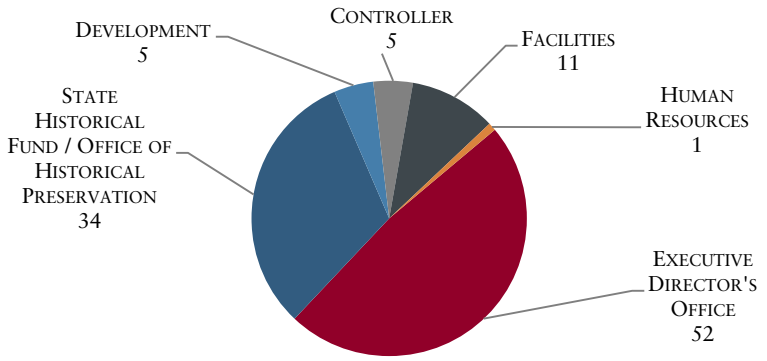
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within History Colorado for Fiscal Year 2016.

HISTORY COLORADO
FISCAL YEAR 2016 APPROPRIATIONS
BY FUNDING SOURCE (IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2016-17 Appropriations Report.

HISTORY COLORADO
FISCAL YEAR 2016 FULL-TIME-EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: History Colorado Organizational Chart.

We identified one area in which History Colorado could make improvements to its operations related to financial controls.

CORE USER ACCESS MONITORING AND DISABLING ACCESS IN A TIMELY MANNER

The Colorado Operations Resource Engine (CORE) system was implemented by the State at the start of Fiscal Year 2015 to function as the State's accounting system. The Office of the State Controller (OSC) developed policies which apply to all State departments outlining the requirements for regulating employee access to the system. Each department is responsible for determining and monitoring its staff's access to CORE, including ensuring that access is disabled when a user no longer works for a department. During Fiscal Year 2016, History Colorado had 80 staff with access to CORE.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether History Colorado has internal controls in place to ensure that access is appropriate for all employees and whether only authorized individuals within History Colorado had access to CORE during Fiscal Year 2016.

We interviewed History Colorado staff regarding policies and procedures for disabling user access to CORE and periodic CORE user access reviews. We also requested and reviewed a list of employees who left History Colorado during Fiscal Year 2016 and identified a total of 33 employees who had access to CORE during their employment with History Colorado. We selected and tested a sample of 11 of those employees to determine whether the users' CORE access was disabled in a timely manner.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

The Department of Personnel & Administration has established statewide guidelines pertaining to logical user access for CORE. Specifically, User Access Procedure Number SWF.PO.01 contains the statewide guidelines pertaining to logical user access for CORE. These procedures require that, "Each cabinet must disable access for any user who has terminated employment with a department. Access should be disabled immediately, to the extent possible." In this instance, "cabinet" is referring to management at History Colorado. Based on auditor judgment, we used a threshold of 5 Business Days of employment termination for determining whether a user account was disabled in a timely manner.

Additionally, User Access Procedure Number SWF.PO.01 states,

"Departments are required to periodically reconcile lists of terminated employees with CORE users to ensure all terminated employees have been disabled in CORE."

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

History Colorado did not ensure that its CORE users' access was disabled in a timely manner when employees left employment with History Colorado during Fiscal Year 2016. In addition, History Colorado does not have a process in place to periodically monitor employees' access to CORE to ensure that CORE access for employees leaving employment with History Colorado is disabled. Specifically, we identified the following issues:

- For 11 of 11 employees (100 percent) tested, History Colorado staff failed to disable the employee's CORE access within 5 Business Days of employment termination. Staff specifically terminated access for the 11 employees from 1 to 8 months after employment termination. Based on our additional testing, we determined that none of the 11 employees had made any edits in CORE subsequent to the date of termination.

- History Colorado did not perform reconciliations between terminated employees and CORE users during Fiscal Year 2016. We requested documentation from History Colorado for their periodic reconciliation of employee access. In response to our request, History Colorado indicated that staff did not perform reconciliations of CORE access and terminated employees during Fiscal Year 2016.

WHY DID THESE PROBLEMS OCCUR?

History Colorado has not established a formal process for disabling CORE user access upon employee termination, including specifying clear designations of staff responsibilities for terminating former staff's CORE access, and an established specific timeframe for timely access

removal. Further, History Colorado does not have written procedures in place that require that current CORE users' access be reconciled with a listing of terminated employees on a periodic basis, as required by the statewide CORE logical access guidelines.

WHY DO THESE PROBLEM MATTER?

History Colorado is responsible for the information contained in CORE and ensuring that staff who need access to CORE have the appropriate access. By not monitoring CORE access and ensuring access is appropriate and disabled timely, the State is at risk of users inappropriately accessing and modifying data, including confidential information, in the system.

CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

RECOMMENDATION 2016-022

History Colorado should safeguard information contained in the Colorado Operations Resource Engine (CORE) system by:

A Developing and implementing procedures for disabling CORE user access in a timely manner for employees that leave History Colorado. These procedures should clearly define the timeframe that is considered timely, along with the staff roles and responsibilities for disabling access for terminated employees.

B Establishing and implementing a process to reconcile terminated employees to CORE access status for all staff on a periodic basis to ensure that access is disabled for former staff.

RESPONSE

HISTORY COLORADO

A AGREE. IMPLEMENTATION DATE: FEBRUARY 2017.

History Colorado will develop and implement procedures for disabling CORE user access in a timely manner for employees that leave. The procedures will define a timeframe that is considered timely, along with assigning staff roles and responsibilities for disabling access for terminated employees.

B AGREE. IMPLEMENTATION DATE: FEBRUARY 2017.

History Colorado will establish and implement a process to reconcile terminated employees with CORE access status for all staff on a periodic basis to ensure that access is disabled for former staff members in order to safeguard information contained in CORE.

ADAMS STATE UNIVERSITY

Adams State University is an institution of higher education of the State of Colorado, and is located in Alamosa, Colorado. The University's student full-time equivalent (FTE), for Fiscal Year 2016 averaged 2,420 students and 315 faculty and staff.

During Fiscal Year 2016, the University's tuition, fees, housing and meal gross revenue is $38.5 million and scholarship allowance is $12.4 million.

We identified two areas in which the University could make improvements to its operations–both are related to financial controls, but one is also related to a federal finding (See RECOMMENDATION 2016-062). The area related to the federal finding is located in the Department of Higher Education chapter within **SECTION III: FEDERAL AWARD FINDINGS.**

The following comment was prepared by the public accounting firm of Wall, Smith, Bateman Inc. which performed the Fiscal Year 2016 audit work at Adams State University under contract with the Office of the State Auditor.

CONTROLS OVER THE SCHOLARSHIP ALLOWANCE AND SCHOLARSHIP EXPENSE COMPUTATION

The scholarship allowance is the difference between the stated charge

for goods and services provided by the University and the amount which is billed to students and/or third parties making payments on behalf of students. The scholarship allowance consists of Federal, state, private and institutional scholarships and grants awarded to students. The amount of aid awarded to a student may exceed the tuition, fees, housing and meal procured from the University. In such circumstances, the excess of aid over tuition, fees, housing and meals is paid to students and treated as scholarship expense. During Fiscal Year 2016 the University's scholarship expense is $798,027.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether tuition and fees revenue and sales of services of auxiliary enterprises, net of the scholarship allowance and scholarship expenses are fairly presented in the University's Statements of Revenues, Expenses and Changes in Net Position as of June 30, 2016.

We analyzed the University's Statements of Revenues, Expenses and Changes in Net Position for Fiscal Year 2016 and 2015 (Statements). Specifically, we reviewed the scholarship expense, which had a negative balance of $316,331 for Fiscal Year 2016 and a positive balance of $254,183 for Fiscal Year 2015. The natural account balance for the scholarship expense is a positive amount. Due to the Fiscal Year 2016 negative balance, we expanded our analysis. We also analyzed tuition and fees and sales and services of auxiliary enterprises revenue (revenues), net of scholarship allowance balances of $18.3 million and $6.9 million, respectively. In addition, we performed an analysis of the University's GASB 34/35 Scholarship Allowance Schedule (Schedule) used to compute and reconcile the revenues and scholarship allowance for Fiscal Year 2016. In order to test the accuracy of the Schedule, we selected a sample of students on the report and compared their University bill to the Schedule. We also compared the gross tuition and fee revenue to the related general ledger accounts.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

In accordance with Governmental Accounting Standards Board Statement (GASB Nos. 34 and 35) *Basic financial Statements–and Management's Discussion and Analysis–for Public Colleges and Universities,* revenues should be reported net of discounts and allowances. Therefore, tuition and fee revenues and sales of services of auxiliary enterprises are required to be reported net of scholarship allowances in the Statements of Revenues, Expenses and Changes in Net Position.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

Through the audit work, we determined that the University's Schedule was not accurate and, as a result the Statements were incorrect. The Schedule was not reconciled to Banner, the University's accounting system, and did not include all of the revenues charged to the students or all of the scholarships awarded to the students.

Our audit work identified that the tuition and fees revenues were understated by $915,228, the sales and services revenues were understated by $199,130 and the scholarship expenses were understated by $1,114,358.

WHY DID THE PROBLEM OCCUR?

The University did not have a reconciliation process in place to ensure that the Schedule used to compute the scholarship allowance from Banner system and presented on the Statement was accurate and complete. In addition, the University did not have a review process in place to identify the errors in the financial statements.

WHY DOES THIS PROBLEM MATTER?

The Statements of Revenues, Expenses and Changes in Net Position operating revenues and the operating expenses were materially understated. Strong financial accounting internal controls, including effective review processes and procedures, are necessary to ensure that the University is reporting financial information appropriately and accurately, in accordance with GASB requirements.

CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

RECOMMENDATION 2016-023

Adams State University should improve controls over financial reporting by:

A Implementing a reconciliation process between the GASB 34/35 Scholarship Allowance Schedule (Schedule), Statements of Revenues, Expenses and Changes in Net Position and the Banner system, to ensure that all revenues and scholarships are appropriately reported.

B Implementing a review process to identify and correct errors in the University's financial statements.

RESPONSE

ADAMS STATE UNIVERSITY

A AGREE. IMPLEMENTATION DATE: NOVEMBER 2016.

Adams State Universities Controller's office worked with the ASU Computing Services department to create a new report used to

correct this error, and the corrected numbers were included in the audited financial statements. The new report provides the Controller with the ability to update and maintain the data included in the report on an ongoing basis. The GASB 34/35 Scholarship Allowance schedule will be reconciled to the Banner system monthly to insure that all errors are corrected in a timely manner and that the revenues and scholarships are reported accurately.

B AGREE. IMPLEMENTATION DATE: NOVEMBER 2016.

ASU has implemented a review process to be used in the future.

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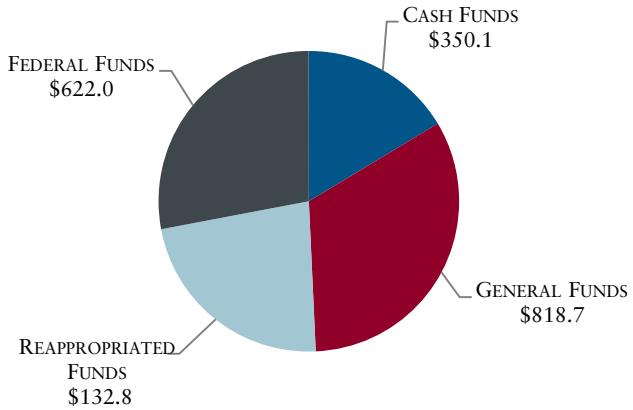
DEPARTMENT OF HUMAN SERVICES

The Department of Human Services (Department) is responsible for administering, managing, and overseeing the delivery of the State's public assistance and welfare programs throughout Colorado [Section 26-1-111(1), C.R.S.]. Most of these programs are administered through local county departments of human/social services. The Department also manages and directly administers programs in the areas of developmental disabilities, mental health, nursing homes, and youth corrections.

In Fiscal Year 2016, the Department was appropriated approximately $1.9 billion in federal and state funds, and 4,976 full-time-equivalent (FTE) staff.

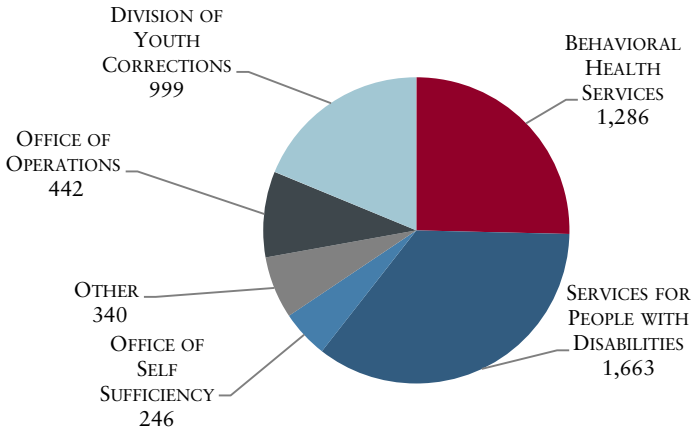
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2016.

DEPARTMENT OF HUMAN SERVICES
FISCAL YEAR 2016 APPROPRIATIONS
BY FUNDING SOURCE
(IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2016-17 Appropriations Report.

DEPARTMENT OF HUMAN SERVICES
FISCAL YEAR 2016 FULL-TIME-EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2016-17 Appropriations Report.

We identified five overall areas in which the Department could make improvements to its operations—one related to financial controls and four related to federal awards. Our findings and recommendations related to federal awards appear in the Department's chapter in SECTION III: FEDERAL AWARDS FINDINGS.

CORE USER ACCESS MONITORING AND TIMELY ACCESS DISABLING

The Colorado Operations Resource Engine (CORE) system was implemented by the State at the start of Fiscal Year 2015 to function as the State's accounting system. The Office of the State Controller (OSC) within the Department of Personnel & Administration developed policies which apply to all state departments outlining the requirements for regulating employee access to the system. Each department is responsible for determining and monitoring its staff's access to CORE,

including ensuring that access is disabled when a user no longer works for the department. During Fiscal Year 2016, the Department had approximately 550 staff members with access to CORE.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether the Department has sufficient internal controls in place to ensure that access is appropriate for all employees and whether only authorized individuals within the Department had access to CORE during Fiscal Year 2016.

We interviewed Department staff and performed procedures to test the Department's internal controls over CORE access. We specifically requested and reviewed a list of employees who left the Department during Fiscal Year 2016 and identified a total of 122 employees who had access to CORE during their employment with the Department. We selected and tested 52 of these employees to determine whether the users' CORE access was disabled in a timely manner.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

The OSC has established statewide guidelines pertaining to logical user access for CORE. Specifically, User Access Procedure Number SWF.PR.01 contains the statewide guidelines pertaining to logical user access for CORE. These procedures require that, "Each cabinet must disable access for any user who has terminated employment with a department. Access should be disabled immediately, to the extent possible." In this instance, "cabinet" is referring to management at the Department. Based on auditor judgment, we used a threshold of 5 Business Days of employment termination for determining whether a user account was disabled in a timely manner.

Additionally, User Access Procedure Number SWF.PR.01 states, "Departments are required to periodically reconcile lists of terminated employees with CORE users to ensure all terminated employees have been disabled in CORE."

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

The Department did not ensure its CORE users' access was disabled appropriately after employees left the Department during Fiscal Year 2016. Specifically, for 33 of 52 employees tested (63 percent), the Department staff failed to take appropriate action to disable the employee's CORE access within 5 Business Days of employment termination. Of the 33 employees identified above, 11 employees' access was not terminated as of the time of our testing, 15 employees were disabled from 7 to 55 days after termination of employment, and seven employees had security roles removed in CORE, but were not disabled by the Department staff. Based on our additional testing, we determined that none of the 33 employees had made any edits in CORE subsequent to their date of termination.

In addition, Department staff reported that they did not perform reconciliations of CORE access and terminated employees during Fiscal Year 2016.

WHY DID THESE PROBLEMS OCCUR?

The Department staff indicated that they were unaware of the OSC requirement to reconcile current CORE users with a list of terminated employees on a periodic basis and the Department did not have written procedures in place requiring the reconciliation be performed. Further, the Department does not have formal procedures in place outlining steps for disabling CORE user access upon employee transfer or termination within the guidelines specifically established for timely access removal.

WHY DO THESE PROBLEMS MATTER?

The Department is responsible for the information contained in CORE and, therefore, for ensuring that access to CORE is appropriately provisioned. By not monitoring CORE access and ensuring access is appropriate and disabled in a timely manner, the State is at risk of users inappropriately accessing and modifying data, including confidential information, in the system.

CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

RECOMMENDATION 2016-024

The Department of Human Services (Department) should strengthen its internal controls over user's access to the Colorado Operations Resource Engine (CORE) system by:

A Developing and implementing procedures for immediately disabling CORE user access for employees that leave the Department. These procedures should clearly define the timeframe that is considered timely, along with the staff roles and responsibilities for disabling access for terminated employees.

B Establishing written procedures and implementing a process to reconcile CORE access to terminated employees on a periodic basis to make certain that access is disabled for former staff.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

A AGREE. IMPLEMENTATION DATE: DECEMBER 2016.

CDHS will update our internal process document to reflect the actions required to disable CORE access. This will include ensuring the disable action occurs in CORE within 10 Business Days of the employee's termination date.

B AGREE. IMPLEMENTATION DATE: JANUARY 2017.

CDHS procedures will be updated and documented by December 31, 2016. The reconciliation for terminated employees will be completed monthly starting January 31, 2017.

DEPARTMENT OF LABOR AND EMPLOYMENT

The following recommendation relating to an internal control deficiency classified as a MATERIAL WEAKNESS was communicated to the Department in the previous year and has not been remediated as of June 30, 2016, because the original implementation date provided by the Department is in a subsequent fiscal year. This recommendation can be found in the original report and SECTION IV: PRIOR RECOMMENDATIONS of this report.

LACK OF TIMELINESS WITH EXHIBITS AND RECONCILIATION OF YEAR-END BALANCES					
CURRENT REC. NO.	2016-025	PRIOR REC. NO.	2015-010	IMPLEMENTATION DATE	AUGUST 2016
CLASSIFICATION	MATERIAL WEAKNESS				

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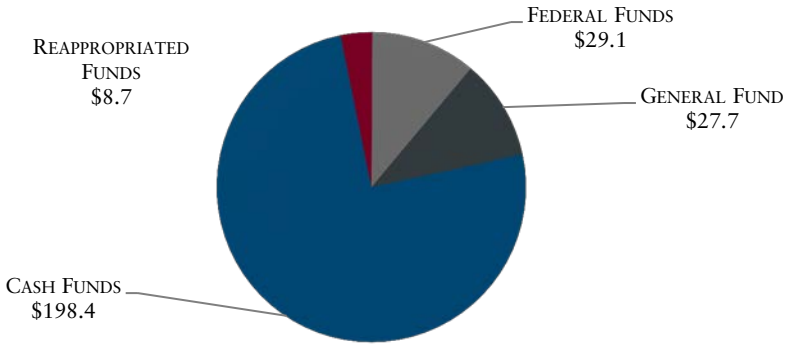
DEPARTMENT OF NATURAL RESOURCES

The Department of Natural Resources (Department) is responsible for developing, protecting, and enhancing Colorado's natural resources for the use and enjoyment of present and future residents and visitors. The Department is comprised of the following divisions: the Executive Director's Office, including the Colorado Avalanche Information Center; the Division of Reclamation, Mining, and Safety; the Oil and Gas Conservation Commission; the State Board of Land Commissioners; the Division of Parks and Wildlife; the Colorado Water Conservation Board; and the Water Resources Division.

In Fiscal Year 2016, the Department was appropriated approximately $263.9 million in federal and state funds, and 1,463 full-time-equivalent (FTE) staff.

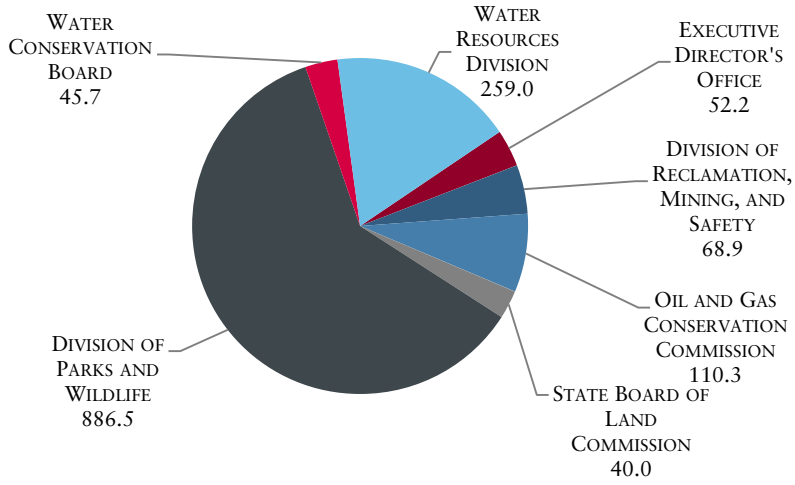
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2016.

DEPARTMENT OF NATURAL RESOURCES
FISCAL YEAR 2016 APPROPRIATIONS
BY FUNDING SOURCE (IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2016-17 Appropriations Report.

DEPARTMENT OF NATURAL RESOURCES
FISCAL YEAR 2016 FULL-TIME-EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2016-17 Appropriations Report.

We identified one overall area related to information technology controls in which the Department could make improvements to its operations.

The following comments were prepared by the public accounting firm of CliftonLarsonAllen, LLP, which performed the Fiscal Year 2016 audit work at the Department of Natural Resources under contract with the Office of the State Auditor.

REMOVAL OF USER ACCESS OF TERMINATED EMPLOYEES

The Colorado Operations Resource Engine (CORE) system was implemented by the State at the start of Fiscal Year 2015 to function as the State's accounting system. The Office of the State Controller (OSC) developed policies which apply for all State departments outlining the requirements for regulating employee access to the system. Each department is responsible for determining and

monitoring its staff's access to CORE, including ensuring that access is disabled timely when a user no longer works for the Department. Employees can only access CORE from a computer that is connected to the State's network.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our testwork was to determine if the Department has internal controls in place to ensure that only authorized individuals within the Department had access to CORE and general network access during Fiscal Year 2016.

We performed a test of terminated employees at the Department to determine if CORE user access had been removed within a reasonable amount of time after termination. We obtained a listing of employees that were terminated during Fiscal Year 2016 and compared that list to the CORE user status. Of a total of 1,233 employees terminated in Fiscal Year 2016, 39 had access to CORE. We performed testing on a sample of 10 of those 39 employees and compared each employee's date of termination and the date CORE access was removed. We also performed testing on a portion of the sampled employees to determine if the employees' general network access had been removed at the time of termination. In addition, we conducted interviews with the Department to determine how often reviews of user access are performed.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

The Department of Personnel & Administration's Office of the State Controller established statewide guidelines pertaining to logical user access for CORE. Specifically, User Access Procedure Number SWF.PO.01 (Procedure) states, "Each cabinet must disable access for any user who has terminated employment with a department. Access should be disabled immediately, to the extent possible." In this case,

"cabinet" is referring to management at the Department. Based on our knowledge of the Department and its processes, we determined that 5 Business Days from the date of employment termination is a reasonable amount of time for the Department to terminate user access, consistent with the Procedure.

Additionally, the Procedure states, "Departments are required to periodically reconcile lists of terminated employees with CORE users to ensure all terminated employees have been disabled in CORE." We would expect to see frequent reviews of CORE user access by the Department throughout the fiscal year.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Nine out of 10 individuals tested (90 percent) had access removed more than 5 Business Days after termination. Two out of the 10 individuals (20 percent) were removed more than 60 Business Days after termination. Due to the heightened risk with the significant amount of time that passed after termination, we also reviewed the general network access for those two individuals and noted that their general network access had also been removed more than 60 days after termination. We did review CORE edit reports for these two individuals and noted they had not made any edits to CORE after their termination dates.

Based on our discussions with Department staff, we noted that staff only perform an annual review of CORE user access rather than periodic reviews throughout the year.

WHY DID THESE PROBLEMS OCCUR?

The Department has not established a formal process for disabling CORE user access or general network access upon employee termination, including specifying clear designations of staff responsibilities for terminating former staff's CORE access or general network access, and an established specific timeframe for timely access

removal. Additionally, the Department does not have written procedures in place that require that current CORE users' access be reconciled with a listing of terminated employees on a periodic basis, as required by the statewide CORE logical access guidelines.

WHY DOES THIS PROBLEM MATTER?

The Department is responsible for the information contained in CORE and ensuring that staff who need access to CORE have the appropriate access. By not monitoring CORE access and ensuring access is appropriate and disabled in a timely manner, the State is at risk of users inappropriately accessing and modifying data, including confidential information, in the system.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

RECOMMENDATION 2016-026

The Department of Natural Resources should safeguard information contained in the Colorado Operations Resource Engine (CORE) by:

A Developing a process to disable CORE user access and general network access in a timely manner after an employee is terminated. This process should clearly define the timeframe that is considered timely, along with staff roles and responsibilities for disabling access for terminated employees.

B Establishing and implementing a process to reconcile terminated employees to CORE access status for all staff on a periodic basis to ensure that access is disabled for former staff.

RESPONSE

DEPARTMENT OF NATURAL RESOURCES

A AGREE. IMPLEMENTATION DATE: JUNE 2017.

The Department will develop and implement a procedure to review an employee termination report (from Human Resources Data Warehouse or other system), on a weekly basis. For any employees listed who have CORE access, we will have their access disabled.

B AGREE. IMPLEMENTATION DATE: JUNE 2017.

The Department will develop and implement a procedure to perform quarterly review of CORE access reports to verify users with access are current employees and all access is appropriate.

DEPARTMENT OF PERSONNEL & ADMINISTRATION

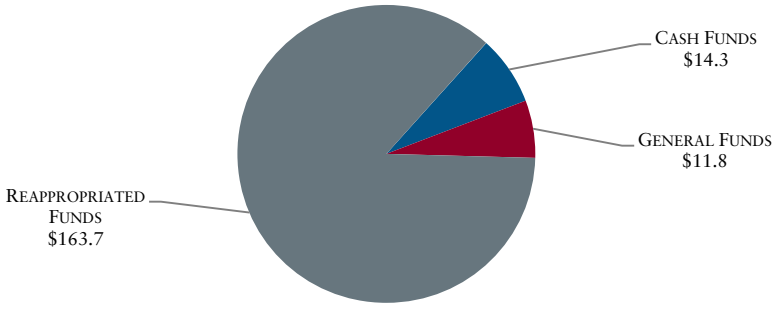
The primary function of the Department of Personnel & Administration (Department) is to support the business needs of the Executive Branch of State government. The Department administers the classified personnel system, which includes approximately 31,900 full-time-equivalent (FTE) employees across state government (excluding the Department of Higher Education), and provides general support for state departments. The Department includes the following divisions and offices:

- Executive Director's Office
- Division of Central Services
- Division of Accounts and Control
- Division of Human Resources
- Office of Administrative Courts
- Constitutionally Independent Entities Division, including the State Personnel Board

In Fiscal Year 2016, the Department was appropriated approximately $189.8 million in federal and state funds, and 410 full-time-equivalent (FTE) staff.

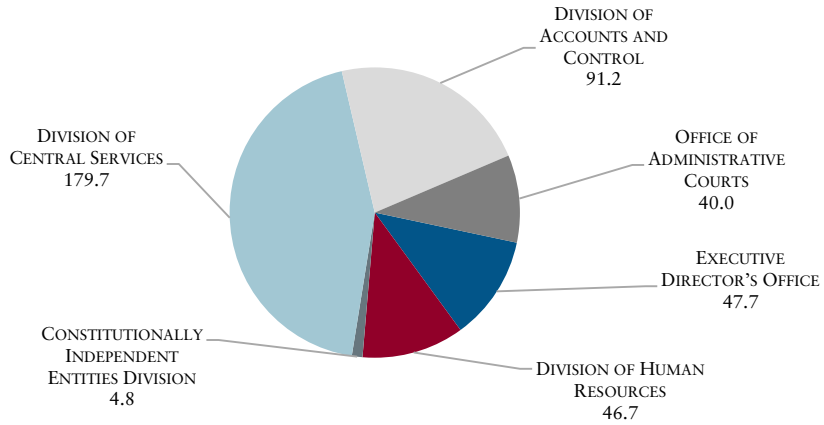
Approximately 6 percent of the funding was from general funds, 8 percent was from cash funds, and 86 percent was from reappropriated funds. Reappropriated funds are provided by sources including, but not limited to, vehicle and building rentals; copying, printing, graphic design, and mail services; and user fees from state departments for the administration of the State's selection, classification, and compensation programs. The following charts show appropriations by funding source and FTE staff, by major areas, respectively, within the Department for Fiscal Year 2016.

DEPARTMENT OF PERSONNEL & ADMINISTRATION
FISCAL YEAR 2016 APPROPRIATIONS
BY FUNDING SOURCE (IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2016-17 Appropriations Report.

DEPARTMENT OF PERSONNEL & ADMINISTRATION
FISCAL YEAR 2016 FULL-TIME-EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2016-17 Appropriations Report.

OFFICE OF THE STATE CONTROLLER

The Office of the State Controller (OSC) is located within the Department's Division of Accounts and Control. The OSC is responsible for managing the financial affairs of the State of Colorado, which includes management of the State's payroll system, payment processing, the preparation of the State's financial statements, and ensuring compliance with specific federal reporting requirements. As part of fulfilling this responsibility, the OSC is the functional business

owner of the State's accounting system, the Colorado Operations Resource Engine (CORE), and the State's payroll system, the Colorado Personnel Payroll System (CPPS). As part of being the functional business owner of these systems, the OSC is responsible for providing guidance to the various state departments on the use of these systems, overseeing certain access and information security requirements of these systems, and ensuring that the systems are working in the way they are intended.

We identified three overall areas in which the OSC could make improvements to its operations related to financial controls. We identified two MATERIAL WEAKNESSES and one SIGNIFICANT DEFICIENCY.

NON-COMPLIANCE WITH STATUTORY REPORTING REQUIREMENTS

The Office of the State Controller is responsible for preparing the State's Basic Financial Statements (Financial Statements) and Comprehensive Annual Financial Report (Annual Report) as required by Colorado Revised Statutes. The OSC is also responsible for ensuring that the systems used for recording the State's financial activities, including expenditures and revenues, are functioning appropriately and that reports are available to state departments to assist the departments in monitoring their own financial activity.

The OSC provides instructions and guidance on financial and federal reporting requirements to departments through its *Fiscal Procedures Manual* (Manual). For example, the Manual provides information on any changes due to the implementation of new Governmental Accounting Standards Board (GASB) statements. Prior to each fiscal year-end close, the OSC updates its Manual to provide state departments comprehensive guidance and direction for recording and monitoring information in CORE. The Manual also communicates information

departments need to provide to the OSC on formalized reports, or exhibits, for year-end financial reporting. For example, all departments and institutions of higher education must annually submit an Exhibit K1, *Schedule of Federal Assistance*, to report its federal expenditure information to the OSC to aid the OSC in preparing the State's Schedule of Expenditures of Federal Awards (SEFA). An Exhibit N1, *Fair Value of Investments*, is used to report the fair value of investments for each department. After fiscal year-end close, the OSC compiles information contained on departments' submitted exhibits for inclusion in the State's Financial Statements and Annual Report.

At the beginning of Fiscal Year 2015, the State replaced its 24-year- old financial reporting system, the Colorado Financial Reporting System (COFRS), with CORE with a "go live" date of July 7, 2014. Staff statewide enter a wide variety of information into CORE on an ongoing basis, including accounting transactions, budgeting information, grant information, and inventory management information. In addition, the State also implemented InfoAdvantage, a web-based software application, as the tool to report information from CORE. The OSC created reports in InfoAdvantage to assist in the creation of the State's Financial Statements and Annual Report.

When a fiscal year is closed, results of the year's operating activities are posted to the beginning balances for the next fiscal year. The Office of the State Controller does not close the fiscal year's operating activity until after the annual financial audit is issued, resulting in a significant duration when 2 fiscal years are open concurrently. During these times when 2 fiscal years are open in CORE, current year beginning balances are susceptible to change based on adjustments to prior year operating activities.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine if the OSC was in compliance with its financial reporting responsibilities defined in

statute. Additionally, the objective of the audit work was to determine whether the State's Financial Statements and Annual Report are fairly presented, in all material respects, in conformity with generally accepted accounting principles (GAAP) which includes statements issued by the Government Accounting Standards Board (GASB).

We interviewed staff at the OSC and reviewed statutory reporting requirements; OSC communications and guidance including the OSC-prepared Fiscal Year 2016 Manual, exhibits, and exhibit instructions; and OSC trainings that provided guidance to Departments on reporting requirements. We also reviewed the State's Financial Statements and Annual Report for Fiscal Year 2016. This included performing audit testwork related to the OSC's implementation of new GASB statements.

Another purpose of our audit work was to review the OSC's progress in implementing our Fiscal Year 2015 audit recommendations. These recommendations related to the following:

- Updating and finalizing the CORE chart of accounts and Manual prior to year-end close deadlines.

- Updating processes and procedures for the calculation of the State's net pension liability and other adjustments required by GASB 68 to ensure that the Financial Statements and Annual Report are complete and accurate.

- Creating a standard process regarding quarterly reporting and the submission of reports, including procedures requiring follow up steps when departments have missing or incomplete information, to help ensure compliance with statute [Section 24-30-204(2)(a), C.R.S.].

- Improving InfoAdvantage diagnostic reports used for quarterly reporting, creating a process to ensure the validity of the reports and increasing the number of reports available to departments.

To follow up on these prior audit recommendations, during our Fiscal Year 2016 audit, we reviewed the CORE chart of accounts for significant changes during the fiscal year and the Manual (including exhibit instructions), including the timing of any changes or updates to these items in comparison to year-end close. Further, we reviewed the Department's processes and procedures related to GASB 68 calculations and adjustments. In addition, we reviewed the OSC's quarterly reporting process and related diagnostic reports. Specifically, we reviewed a sample of eight Fiscal Year 2016 quarterly reports submitted by four different departments to the OSC. In addition, we reviewed four quarterly logs kept by the OSC for tracking the reports received.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We used the following criteria to determine if the OSC was in compliance with financial reporting requirements:

- State statute [Section 24-30-204(1), C.R.S.] requires that financial statements for the fiscal year be submitted by each department to the State Controller no later than August 25. The statute further requires that the State Controller prepare financial statements in accordance with GAAP and submit the financial statements to the governor and the General Assembly no later than September 20.

- State statute [Section 24-30-204(3), C.R.S.] requires that the State's accounting records be closed no later than 35 days after the end of the fiscal year, which was August 4, 2016, for Fiscal Year 2016.

- For states and local governments, GASB establishes GAAP through the issuance of GASB Statements. The following GASB Statements were effective for the State beginning in Fiscal Year 2016: GASB Statement No. 72, *Fair Value Measurement and Application*; GASB Statement No. 73, *'Non-Trust' Pensions and GASB 67 / GASB 68 Amendments*; and GASB Statement No. 79, *Accounting*

and Financial Reporting for Certain External Investment Pools and Pool Participants.

- State statute [Section 24-30-201(1)(f), C.R.S.] requires the State Controller to "coordinate all the procedures for financial administration and financial control so as to integrate them into an adequate and unified system, including the devising, prescribing, and installing of accounting forms, records, and procedures for all state agencies."

- Section 24-30-204(2), C.R.S., requires all departments, institutions, and agencies to submit a quarterly report of financial information to the State Controller that shall include financial information deemed reasonable and necessary. Departments are able to meet these requirements by reviewing a list of special diagnostic reports in InfoAdvantage and correcting any issues that are found in the review. The results of these diagnostic reports show areas where there may be problems with a department's financial information. In order to comply with this policy, all departments must complete the reporting requirements within 30 days of the quarter end.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

For Fiscal Year 2016, the OSC did not prepare and submit the Financial Statements and related required reports in accordance with timeframes established by statutes. In addition, the OSC did not receive all statutorily-required quarterly reports. Specifically, we found the following:

- **THE OSC DID NOT MEET THE STATUTORY DEADLINE FOR THE FINANCIAL STATEMENTS.** Statutes require that the Financial Statements are prepared and submitted to the governor and general assembly by September 20, 2016; however, the Financial Statements were prepared and submitted on October 21, 2016, approximately 1 month after the due date. Further, the completed

Financial Statements submitted by the OSC contained errors including errors with entries required by the Governmental Accounting Standards Board, resulting in the Annual Report not being completed until February 27, 2017.

- **THE OSC DID NOT MEET THE STATUTORY DEADLINE TO CLOSE THE BOOKS.** Statutes require that the official books of the State are closed by August 4, 2016. The financial accounting records were closed on August 26, 2016, over 3 weeks after the due date.

- **DEPARTMENTS DID NOT SUBMIT ALL REQUIRED QUARTERLY REPORTS FOR FISCAL YEAR 2016.** According to the quarterly report tracking sheet provided by the OSC, several departments failed to turn in reports during Fiscal Year 2016. The OSC received between 77 percent and 92 percent of all department reports each quarter. One department failed to submit any quarterly reports; all other departments submitted at least one quarterly report.

Based on the issues identified above, we determined that the Department did not fully implement our Fiscal Year 2015 audit recommendations.

WHY DID THESE PROBLEMS OCCUR?

Continuing difficulties related to the State's implementation of CORE at the beginning of Fiscal Year 2015 and difficulties in the OSC's adherence to GAAP when preparing the State's Financial Statements directly contributed to continued delays in the OSC's preparation of the State's Financial Statements and closing of the State's books.

In addition, we found that the OSC did not always communicate accurate information to Departments in a timely manner during Fiscal Year 2016, which contributed to the delays in financial reporting. Specifically:

- **THE OSC DID NOT UPDATE THE FISCAL PROCEDURES MANUAL, INCLUDING EXHIBITS, AND EXHIBIT INSTRUCTIONS PRIOR TO YEAR-END**

DEADLINES. The OSC did not complete its analysis of new GASB standards in a timely manner or federal requirements in order to update the Manual, exhibits, and exhibit instructions for Fiscal Year 2016. While the OSC issued its Manual on May 9, 2016, and included this on the OSC's website, along with the exhibits and exhibit instructions, as of August 31, 2016, the OSC reported it had not analyzed the impact of GASB Statement No. 73 or GASB Statement No. 79. In addition, the OSC updated the exhibit and exhibit instructions for GASB Statement No. 72 on July 15, 2016, by e-mailing department controllers this information; however, the OSC did not update the exhibits or instructions on its website. Further, we determined the exhibit instructions for the Exhibit K1, *Schedule of Federal Assistance,* were not updated for new federal requirements that were implemented in Fiscal Year 2016.

- **LACK OF COMMUNICATION TO DEPARTMENTS ON BEGINNING BALANCES SHOWN IN INFOADVANTAGE REPORTS.** The OSC did not provide any guidance to statewide accounting personnel, including department controllers, regarding which InfoAdvantage reports provided accurate beginning balances during the fiscal year, and, therefore, could be fully relied upon when analyzing balances. OSC staff indicated that due to CORE limitations in separating data between 2 fiscal years, in certain instances, some reports were inaccurate during the year. However, OSC staff had not performed data and reporting tests on these reports during Fiscal Year 2016 and only conducted their analysis in December 2016. As of the end of our testing in February 2017, nothing had been communicated to Departments.

- **LACK OF ADEQUATE FOLLOW-UP ON QUARTERLY REPORTING.** The OSC's procedure document does not define what process OSC personnel must follow when a department does not submit its quarterly report or does not submit complete or accurate information. Specifically, when we reviewed the OSC's process for monitoring quarterly reports we noted OSC personnel initially followed up with departments that failed to submit their quarterly reports, but this follow up was not done consistently and personnel

did not require all departments to submit missing quarterly reports. In addition, OSC personnel stated they worked directly with departments to resolve any issues noted on the quarterly reports, but did not document this process.

- **LACK OF PROCESSES AND PROCEDURES TO ENSURE COMPLIANCE WITH GASB.** As noted in the next recommendation (Recommendation 2016-029) the OSC lacked processes and procedures to ensure that it complied with GASB Statement No. 68 during the Fiscal Year, which led to delays in completion of the Financial Statements and Annual Report.

WHY DO THESE PROBLEMS MATTER?

When the OSC does not adequately communicate procedures for financial administration and calculations, such as those required by GASB Statement No. 68, to state departments, errors and delays in financial reporting can occur. The OSC and state departments rely on accurate InfoAdvantage reporting to identify and correct errors during and after the end of the fiscal year. In addition, the OSC uses quarterly reports and InfoAdvantage diagnostic reports to ensure that the State's financial balances are accurate and correct during the fiscal year and to support the creation of the State's Financial Statements and Annual Report. When these reports are significantly delayed or unavailable it can cause the following:

- Delays in reporting financial results, such as federal expenditures and fair value of investments, to the OSC.

- Additional work and costs incurred by departments, the OSC, and auditors.

- Increased risk of materially misstated financial statements.

CLASSIFICATION OF FINDING	MATERIAL WEAKNESS

THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2015-058

RECOMMENDATION 2016-027

The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over financial reporting to ensure compliance with statutory reporting requirements by:

A Updating and finalizing the *Fiscal Procedures Manual*, including exhibit instructions, prior to year-end close deadlines and updating all applicable information on the OSC's website. This should include analysis, guidance, and updates for all Government Accounting Standards Board Statements and federal regulations being implemented in the fiscal year prior to year-end.

B Providing guidance to departments regarding which InfoAdvantage reports have beginning balance information that is updated dynamically versus which require completion of the fiscal year close process.

C Updating and implementing the OSC's process regarding quarterly reporting and the submission of reports to specifically include procedures requiring follow up steps when departments do not submit quarterly reports or have missing or incomplete information in the quarterly reports. This should also include clear requirements that the department always submit the required quarterly report.

RESPONSE

OFFICE OF THE STATE CONTROLLER

A AGREE. IMPLEMENTATION DATE: JUNE 2017.

The Office of the State Controller agrees with this recommendation.

To ensure compliance with statutory reporting requirements, the OSC will strengthen internal controls over financial reporting by updating and finalizing the Fiscal Procedures Manual, Exhibit instructions, and applicable information on the OSC website prior to the end of Fiscal Year 2017. The OSC will also perform analysis on the applicability of new accounting standards issued by the Governmental Accounting Standards Board and federal regulations effective for Fiscal Year 2017, and will provide guidance to state departments and institutions of higher education prior to the end of Fiscal Year 2017. The OSC plans to issue a revised Fiscal Procedures Manual to include a year-end closing calendar in April 2017, and will hold its annual open/close training in April and May of 2017.

B AGREE. IMPLEMENTATION DATE: MARCH 2017.

The Office of the State Controller agrees with this recommendation. With the implementation of CORE, Fiscal Year 2015 was the first year in which a new process was used to close the accounting records. The new closing process limits the number of reports containing beginning balance information to four specific statewide Summary Ledger Reports in InfoAdvantage until the prior fiscal year has been closed. The OSC will communicate annually to controllers of state departments and institutions of higher education that with the exception of the four Summary Ledger Reports in InfoAdvantage, no other report will generate beginning balances for Fiscal Year 2017 until the prior fiscal year annual close process has completed. Once the prior fiscal year has successfully closed, the OSC will communicate any additional reports that contain beginning balance information.

C AGREE. IMPLEMENTATION DATE: JUNE 2017.

The Office of the State Controller agrees with this recommendation. During Fiscal Year 2016, the OSC made revisions to the quarterly reporting policy and began new internal follow-up practices to encourage Departmental compliance with Section 24-30-204(2), C.R.S. The OSC will make further revisions to the quarterly reporting policy in the Fiscal Procedures Manual to include additional

information on reporting requirements and follow up procedures, which will be updated prior to the end of Fiscal Year 2017.

COMPLIANCE WITH GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NO. 68

The OSC is responsible for the State's Annual Report which includes preparing the financial statements in compliance with generally accepted accounting principles (GAAP) such as standards established by the Governmental Accounting Standards Board (GASB). The State implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB statement No. 27* (GASB Statement No. 68), during Fiscal Year 2015. GASB Statement No. 68 was intended to improve financial reporting of pensions and requires the State to record its proportionate share of the Colorado Public Employees' Retirement Association's (PERA) defined benefit plan obligations (the most significant being the net pension liability) on the State's financial statements. GASB Statement No. 68 also requires the State to provide further details in the note disclosures that accompany the financial statements such as a description of the pension benefits provided, changes recognized throughout the year, and details of specific pension balances. The OSC also provides guidance to state departments that issue their own separate financial statements, including higher education institutions, on calculating and disclosing information in accordance with GASB.

WHAT WAS THE PURPOSE OF THE AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the State's financial statements are fairly presented, in all material respects, in conformity with GAAP which includes compliance with applicable GASB standards.

The purpose of our audit work also included following up on our Fiscal Year 2015 audit recommendation related to the State's implementation of GASB Statement No. 68. Specifically, we found that the OSC did not properly record $129.5 million of the State's net pension liability on the State's Fiscal Year 2015 Annual Report and that the OSC lacked complete processes and procedures to ensure that new GASB standards are fully implemented. The OSC agreed with this recommendation and stated that they planned to implement procedures to ensure the net pension liability related to GASB Statement No. 68 was complete and accurate.

As part of our current year's audit, we performed audit testwork related to the OSC's continued implementation of the requirements prescribed by GASB Statement No. 68, and reviewed the OSC's processes for determining the total amount of the net pension liability and related annual adjustments to record on the State's financial statements.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

GASB establishes generally accepted accounting principles for states and local governments through the issuance of GASB Statements. The GASB provides implementation guides for local governments that provide examples for complicated issues such as GASB Statement No. 68. PERA also provided examples of annual accounting entries, reconciliations and financial statement note disclosures to assist all

member local governments, including the State, in complying with the complex requirements of GASB Statement No. 68.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

During our audit testwork for the Fiscal Year 2016 audit, we identified several problems with the OSC's processes related to the continuing implementation, annual adjustments, and financial statement note disclosures required by GASB Statement No. 68, as noted below:

- **ERRORS IN CALCULATIONS.** As part of the annual adjustments required to record the State's net pension liability, the OSC allocated the balances to various departments and funds included in the State's financial statements. Significant errors in the OSC's formulas and calculations required the OSC to correct the posted entries five times from October 2016 through February 2017 as noted in the table below. For example, one of the accounts reflected a balance of $934 million in the first entry, while the final amount recorded in the account after CORRECTION NUMBER FIVE noted in the table below was $880 million, a difference of $54 million.

STATE OF COLORADO DETAILS OF GASB STATEMENT NO. 68 CORRECTING ENTRIES FOR THE FISCAL YEAR ENDED JUNE 30, 2016	
October 3, 2016	OSC posting of original GASB Statement No. 68 entries in CORE.
October 31, 2016	OSC CORRECTION NUMBER ONE in CORE of GASB Statement No. 68 entries to correct formula errors discovered by the OSC and incorrect allocation to two state departments.
January 13, 2017	OSC CORRECTION NUMBER TWO in CORE of GASB Statement No. 68 entries as a result of the OSC's change in methodology to address concerns identified by the OSA for missing elements and failure to reconcile key balances to PERA. This CORRECTION NUMBER TWO resulted in the addition of $13.5 million not originally calculated or posted in the original GASB Statement No. 68 entries posted in CORE.
January 18, 2017	OSC CORRECTION NUMBER THREE in CORE of GASB Statement No. 68 entries to correct a formula error identified by the OSC in CORRECTION NUMBER TWO.
February 2, 2017	OSC CORRECTION NUMBER FOUR to the financial statement note disclosure due to an error identified by the OSA for a $158 million account number miscoding between two similar account numbers.
February 15, 2017	OSC CORRECTION NUMBER FIVE to the financial statement note disclosure related to a formula error identified by the OSA in CORRECTION NUMBER FOUR. CORRECTION NUMBER FIVE provided a final ending balance in one account of $880 million compared to $934 million recorded in the original October 3, 2016 entry, a difference of $54 million.
Source: OSA analysis of OSC's GASB Statement No. 68 entries.	

- **MISSING REQUIRED ELEMENTS.** Paragraph 55 of GASB Statement No. 68 required governments to report the change in total employer pension contributions from the prior year to the current year. However, the OSC did not include this required element in their original posting of the annual adjustments. As a result, the OSC failed to initially report approximately $13.5 million as the change in employer contributions. This was addressed in CORRECTION NUMBER TWO on January 13, 2017.

- **ACCOUNT NUMBER MISCODING.** We noted a $158 million difference between categories due to a miscoding between two similar account numbers. GASB Statement No. 68 requires separate note disclosure of pension categories such as the State's contributions subsequent to the measurement date, and the differences between projected and actual earnings. While the error did not impact the State's financial statement balances, it did misstate the note disclosure categories. The OSC subsequently made manual adjustments to the note disclosure in order to ensure agreement with the account balances in CORE and amounts provided by PERA. This was addressed in CORRECTION NUMBER FOUR and NUMBER FIVE on February 2 and February 15, 2017, respectively.

- **INCONSISTENT GUIDANCE TO DEPARTMENTS.** The OSC provided an initial calculation along with information to record the GASB Statement No. 68 annual adjustments and example note disclosures to state departments that issue their own separate financial statements, including higher education institutions. The OSC did not consistently communicate multiple subsequent corrections it made to the calculation to the departments and higher education institutions to ensure consistency of recording across the State as a whole. As a result, some state departments that issued their own separate financial statements in December 2016 performed their own analysis and calculations to record the GASB Statement No. 68 annual adjustments. We noted that the OSC, however, did not perform an analysis of those departments' GASB Statement No. 68 adjustments and disclosures to ensure consistency in statewide reporting.

WHY DID THESE PROBLEMS OCCUR?

The OSC's processes and procedures were not sufficient to ensure compliance with all the elements required by GASB and the accuracy of the calculations. For example, we noted the following issues:

- **FAILURE TO FULLY FOLLOW ALL PROCESSES OUTLINED IN AVAILABLE RESOURCES.** Although the GASB and PERA provided guidance including sample step-by-step adjustments required to post the net pension liability, the OSC did not fully consider this guidance when preparing their own adjustments. This resulted in certain required elements missing from the OSC's calculations.

- **LACK OF UNDERSTANDING OF KEY RECONCILING ITEMS.** The OSC failed to consider key reconciling items, which resulted in multiple entries to achieve the correct ending balances. Specifically, portions of the annual adjustments to record the required elements of GASB No. 68 could be reconciled directly to information provided by PERA as shown in the GASB and PERA examples; however, the OSC did not reconcile those items in their calculation.

- **LACK OF TIMELY AND DETAILED REVIEW.** The calculations contained several errors such as formula errors and manual adjustments that effected the accuracy of the calculations as a whole. Many of the errors noted above could have been caught had the OSC had a robust review process that verified calculations and agreed certain balances to the key reconciling items prior to the annual adjustment being recorded and pension information provided to departments that issue separate standalone financial statements.

WHY DO THESE PROBLEMS MATTER?

Accurate financial reporting and consistent application of GASB standards is critical to ensuring that the State's financial statements are fairly stated. Further, having strong internal control processes such as reconciliations, and documented procedures are important to ensure timely completion of financial reporting. The errors we identified

through our audit resulted in delays in the OSC's finalization of the State's financial statements. These delays also impacted departments that rely on information from the OSC to prepare separately issued financial statements, resulting in the potential for differences in financial reporting at a statewide level.

CLASSIFICATION OF FINDING	MATERIAL WEAKNESS

THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2015-058

RECOMMENDATION 2016-028

The Office of the State Controller should ensure compliance with Governmental Accounting Standards Board Statement No. 68 (GASB Statement No. 68) by:

A Revising its policies and procedures for calculating and recording the year end account adjustments required by GASB Statement No. 68 in order to ensure minimal revisions. This should include adding steps to fully follow all processes outlined in GASB Statement No. 68 and Colorado Public Employees' Retirement Association guidance.

B Implementing a supervisory review process over GASB Statement No. 68 calculations and note disclosures that includes verifying the calculations and reconciling them to key balances provided by the Colorado Public Employees' Retirement Association in a timely manner.

C Ensuring that accurate information for financial reporting of GASB Statement No. 68 is provided in a timely manner to the departments with separately issued financial statements which are included in the State's financial statements for statewide consistency in financial reporting of GASB Statement No. 68.

RESPONSE

OFFICE OF THE STATE CONTROLLER

A AGREE. IMPLEMENTATION DATE: SEPTEMBER 2017.

The Office of the State Controller agrees with the recommendation. The OSC notes that some errors were detected and corrected through its review of the initial pension entries and related workbooks, which resulted in correcting entries. The OSC will revise existing written policies and procedures to record and validate year-end pension entries to ensure they comply with the provisions of GASB No. 68 and the processes outlined in guidance issued by the Colorado Public Employee's Retirement Association.

B AGREE. IMPLEMENTATION DATE: SEPTEMBER 2017.

The Office of the State Controller agrees with the recommendation. The OSC will implement a formal, timely documented supervisory review process to verify calculations prior to posting pension entries to the accounting records. Pension-related account balances and note disclosures are estimates based on future projections and events; the effect of which cannot be perceived with certainty. The OSC will ensure that these account balances and disclosures are accurate and are reconciled to schedules and other information provided by the Colorado Public Employees' Retirement Association.

C AGREE. IMPLEMENTATION DATE: SEPTEMBER 2017.

The Office of the State Controller agrees with the recommendation. The OSC will work with institutions of higher education and departments issuing separate financial statements to develop a consistent statewide methodology and guidance for use by all state entities to record pension entries. The OSC provided institutions of higher education and other departments issuing standalone audited financial statements guidance along with the actual entries to post in Fiscal Year 2016. Several entities posted the OSC entry that

subsequently passed audit testing by independent CPA firms, while other institutions reviewed/considered the entry while posting their own entry that also passed audit testing. For Fiscal Year 2017, the OSC will obtain documentation and review pension entries and balances posted to CORE by institutions and departments to ensure that the agreed-upon statewide methodology is followed, and recommend adjustments if material differences are found.

LABOR ALLOCATION RECONCILIATION

Labor allocation is the distribution of gross payroll expenditures, including fringe benefits that are recorded in the Colorado Personnel Payroll System (CPPS) across relevant federal and state funding sources. Labor allocation is a vital piece of the State's payroll and accounting processes because it affects federal funding, financial reporting, and several other key components of the State's operations. The OSC is responsible for ensuring the accuracy of the State's labor allocation process.

In the State's previous accounting system, COFRS, monthly and biweekly payrolls were allocated automatically through a specially built in module. CORE, which replaced COFRS starting in Fiscal Year 2015, like many modern enterprise financial systems, does not contain a payroll/labor allocation module. As a result of budget constraints, the OSC evaluated alternatives for labor allocation using the existing CPPS payroll system which could be used as a temporary solution until the State implements a new Human Resource Information System (HRIS), which will include payroll/labor allocation functionality, in Fiscal Year 2019.

The OSC worked with the Office of Information Technology (OIT), the CPPS vendor, and the CORE vendor during the CORE implementation to create a process that would allocate payroll data. The OSC, OIT, and the CPPS contractor developed a temporary labor

allocation system, the Colorado Labor Allocation System (CLAS). In addition, the OSC and OIT purchased a portion of a payroll accounting system, the Payroll Accounting Management module (PAM), from the CORE contractor. These four systems, CPPS, CLAS, PAM, and CORE, are being used for an interim process for labor allocation until the new HRIS is implemented.

Under the interim process, CPPS feeds payroll data into CLAS, which performs the allocation for earnings and then feeds the allocated data into PAM. PAM then allocates benefits and feeds the data into CORE. CORE then creates the appropriate accounting journal entries to appropriately reflect payroll expenditures on the State's financial statements. OSC staff perform a monthly reconciliation of the payroll data contained in the four systems. Additionally, all state departments perform a reconciliation of their labor allocation to ensure it is allocated correctly by program.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to review the State's labor allocation process during Fiscal Year 2016 to determine if the process was appropriate and whether costs were accurately allocated across relevant programs in a timely manner. In addition, we sought to determine the OSC's progress in implementing our Fiscal Year 2015 recommendation, in which we recommended the OSC ensure that payroll costs are allocated appropriately across programs, with adequate documentation for staff to follow. The OSC agreed with our recommendation.

We reviewed OSC's labor allocation reconciliation policies and procedures and tested the reconciliation of data in CPPS, CLAS, PAM, and CORE for 3 months performed by the OSC for Fiscal Year 2016. We also made inquiries to OSC staff to determine their process for monitoring labor allocation reconciliations performed by each state department.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

According to State Fiscal Rule 1-8, *Preaudit Responsibility for Accounting Documents and Financial Transactions*, the OSC "shall implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to state fiscal rules." Examples of these internal controls would be written policies and procedures, monthly reconciliations between CPPS, CLAS, PAM and CORE, and secondary reviews.

The Committee of Sponsoring Organizations (COSO) defines control activities as "the policies and procedures that help ensure management directives are carried out." An example of control activities is establishing written policies and procedures outlining internal control processes for staff to follow. The COSO also defines monitoring as "a process that assesses the quality of the system's performance over time." An example of monitoring would be reviewing periodic labor allocation reconciliations performed by the state departments to ensure that the records in CPPS, CLAS, PAM, and CORE are the same.

Federal regulations [2 C.F.R., 200.416] require that the State has a process where central service costs such as payroll expenses can be identified and assigned to the benefitted federal award on a reasonable and consistent basis.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We identified the following issues during our testwork:

- **RECONCILIATION ISSUES.** We identified a difference of approximately $2,700 between PAM and CPPS in one of the 3 months of reconciliations tested (33 percent). OSC staff indicated that they had originally identified the difference

through their September 2015 reconciliation but they had not taken steps to investigate or resolve the difference by the time of our testwork in October 2016.

- **LACK OF MONITORING CONTROLS.** We noted that the OSC did not monitor state departments during the Fiscal Year 2016 to ensure that they were reconciling labor allocations consistently by program in a timely manner. We also found that procedures for monitoring state departments for labor allocation reconciliations had not been fully developed. Specifically, we found that, at the beginning of Fiscal Year 2016, the OSC began delegating responsibility to the various state departments to allocate payroll costs at the program level. OSC staff indicated that a monitoring process to ensure state departments were performing the reconciliations is being developed and will not be fully implemented until the third quarter of Fiscal Year 2017.

WHY DID THIS PROBLEM OCCUR?

The OSC has not ensured that basic internal controls, including documented formal policies and procedures, have been established for reconciling labor allocation at the central level. Further, the OSC has not established a process for performing secondary reviews of central reconciliations. Additionally, there is no documented monitoring process in place at the OSC to ensure all state departments are reconciling labor allocation across programs consistently and in a timely manner.

WHY DOES THIS PROBLEM MATTER?

The prior year recommendation related to labor allocation had not been fully implemented. By not instituting appropriate internal controls over the labor allocation reconciliation process, including a monitoring process to ensure labor allocation reconciliations performed by the departments are being done accurately and in a timely manner, there is an increased risk that labor costs will not be allocated correctly across programs. This increases the risk of

misstatements in the State's financial statements and errors in federal reporting. The State's federal funding can be negatively impacted if there are errors in costs allocated to federal funding sources, and it can impact other key components of the State's operations, such as correctly allocating costs for payroll by funding source. This could also impact the State's budget processing for the fiscal year.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY

THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2015-012

RECOMMENDATION 2016-029

The Department of Personnel & Administration's Office of the State Controller should strengthen its internal controls over labor allocation by:

A Establishing, documenting, and implementing procedures for performing reconciliations of labor allocation, which will include procedures for investigating and correcting issues identified during the reconciliation in a timely manner and instituting secondary reviews.

B Establishing, documenting, and implementing a monitoring process to ensure that labor allocation reconciliations performed by the departments are being done accurately and in a timely manner.

RESPONSE

OFFICE OF THE STATE CONTROLLER

A AGREE. IMPLEMENTATION DATE: APRIL 2017.

The Office of the State Controller (OSC) will complete procedures for performing reconciliations of labor allocation for the State of

Colorado as a whole. These procedures will include steps to investigate and correct issues identified during the reconciliation. These steps will includes how the OSC will resolve a material difference in the reconciliation from CPPS through CLAS through PAM to CORE. For instance, OSC will run reports for each system by agency, and then, if needed, by employee, to identify the differences. Once identified, the OSC will direct the agencies to take the necessary steps to make the correction. The OSC will re-run the reports to verify the systems are in balance after corrections by the agencies. The OSC will complete the reconciliation for a particular payroll within 60 days from the completion of payroll posting. The Central Payroll lead or the Central Payroll manager performs a secondary review of the reconciliation. After review, the OSC has determined that the difference of approximately $2,700 between PAM and CPPS on a biweekly payroll was due to a reporting issue and not a difference in actual amounts between the systems.

B AGREE. IMPLEMENTATION DATE: JUNE 2017.

The OSC is revising its delegation agreement with department controllers to include payroll reconciliation. The OSC will also include payroll reconciliation in the Fiscal Procedures Manual. As part of the delegation agreement, each department must perform a payroll reconciliation from CPPS entry through CLAS through PAM to CORE. Each department will provide verification to the OSC that the department has completed the reconciliation within 60 days of each month end close. As part of the verification process, departments will submit summary schedules that tie to department reports that show the systems are in balance.

During Fiscal Year 2016, the Office of the State Auditor conducted the Commuting Use of State Owned Vehicles (November 2016) performance audit. The information and comments below were contained in that report, number 1560P.

COMMUTING FRINGE BENEFIT REPORTING

Employees who use an employer-provided vehicle for commuting receive a vehicle fringe benefit according to the IRS. Depending on the circumstances, the employer may need to add the value of this vehicle fringe benefit to the employee's gross income and be taxed accordingly. The IRS requirements for identifying the fringe benefit value of using employer-provided vehicles are complex. To comply with IRS regulations employers generally need to:

- Determine whether the vehicle is excluded from taxation. IRS regulations [26 C.F.R., 1.132-5(h)] exclude from taxation all use, including commuting use, of "qualified nonpersonal use" vehicles, which are specially equipped vehicles, such as marked patrol cars or utility vans without passenger seats. Out of the 782 employees that commuted in Calendar Year 2015, agencies classified 487 commuters (62 percent) as exempt from taxation because they commuted in these types of vehicles.

- Determine the taxable value of any personal use of the employer-provided vehicle, if the vehicle is not excluded from taxation. Commuting is considered personal use of the vehicle and the value is considered taxable income by the IRS [26 C.F.R., 1.61-21(a)(1)]. Commuting means use of the vehicle by the employee to get from home to primary places of business. For 295 of the 782 commuters (38 percent) that were not exempt from taxation in Calendar Year 2015, the commuting use of the state-owned vehicle was a fringe benefit that needs to be valued. Depending on how much, if anything, the employee reimbursed the employer for the benefit,

the value also needs to be added to the employee's gross income. We will refer to these employees as taxable commuters.

One of the methods the IRS allows employers to use for valuing a commuting fringe benefit is each one-way commute at $1.50 [26 C.F.R., 1.61-21(f)(3)(i)]. This method, called the COMMUTING VALUATION RULE, can be used when (1) the employer requires the employee to commute in the employer-provided vehicle, (2) the employer has a policy disallowing any personal use of the vehicle aside from commuting, and (3) the employee is not a control employee [26 C.F.R., 1.61-21(f)(1)]. Department rules [1 C.C.R., 103-1, Sections 3.1.02, 3.1.04 and 3.4] specify that employees authorized to commute must be required to commute and may not use the vehicles for personal use other than commuting. Department rules [1 C.C.R., 103-1, Section 3.1.03] define a control employee as an elected official or employee whose annual compensation is equal to or greater than the federal executive level V, which was $148,700 in Calendar Year 2015, and only two taxable commuters in Calendar Year 2015 were control employees based on information we received as of June 2016. Thus, the vast majority of taxable commuters met the requirements for having the commute be valued at $1.50 each way and agencies generally valued the commuting fringe benefit at $60 per month, which assumes the employee commuted 20 days each month. EXHIBIT 2.1provides an example of how this valuation method works.

EXHIBIT 2.1. EXAMPLE OF INCOME CALCULATION USING COMMUTING VALUATION RULE

Each one-way commute is valued at $1.50 each. If the employee commuted 20 days, roundtrip, each month, the total vehicle fringe benefit value for Calendar Year 2015 would be $720 ($1.50 each way x 2 times per day x 20 days per month x 12 months).	+$720
Amount employee paid for the benefit, if anything (assumes the employee reimbursed). If the employee reimbursed the State $500 for the year's commuting, the reimbursement amount would not be included in the employee's gross income.	-$500
Amount added to employee's gross income. The amount the State needs to include in the employee's gross income for Calendar Year 2015 is $220 ($720 commuting fair market value - $500 reimbursed by the employee).	=$220

SOURCE: Office of the State Auditor analysis of IRS regulations [26 C.F.R., 1.61-21(f)].

The IRS' commuting valuation rule, which is the simplest valuation method, allowing employers to value an employee's commute at $1.50 each way without substantiation of business use of the vehicle, cannot be used for control employees [26 C.F.R., 1.61-21(f)(1)(v)]. Instead, the IRS provides for two other special valuation rules that can be used for control employees. One of these methods, the CENTS-PER-MILE VALUATION RULE [26 C.F.R., 1.61-21(e)], counts each mile driven for personal use, including commuting, at the IRS' standard mileage rate (57.5 cents in Calendar Year 2015). The other method, the LEASE VALUE RULE [26 C.F.R., 1.61-21(d)], generally involves identifying the lease value of the vehicle based on IRS tables, and adding the lease value plus the value of any employer-provided fuel to the employee's gross income. The employer has the option to include the entire lease value in the employee's gross income, leaving the employee to claim any relevant exemptions for business use of the vehicle on his or her taxes, or the employer can exclude business use from the reported gross income if the employer has an adequate accounting of the business use [26 C.F.R., 1.132-5(b)(1)(iv)].

WHAT AUDIT WORK WAS PERFORMED, WHAT WAS THE PURPOSE, AND HOW WERE THE RESULTS MEASURED?

We reviewed Department rules, State Fiscal Rules, and other state guidance to assess whether the Department has established policies and processes to comply with IRS requirements for reporting vehicle fringe benefits.

The Internal Revenue Code and IRS regulations require that fringe benefits, including the use of an employer-provided vehicle, be added to gross income, unless an exclusion is specifically provided for in the Internal Revenue Code [26 U.S.C., 61(a)(1) and 26 C.F.R., 1.61-21(a)(1)]. In general, the employer is required to report any vehicle fringe benefit on the employee's W-2 and deduct, withhold, and deposit taxes on vehicle fringe benefit income [26 U.S.C., 6051(a)(3) and 26 U.S.C., 3402(s)].

Under IRS regulations [26 C.F.R., 1.274-5(k)] employers do not need to account for the business use of the vehicle in valuing an employee's vehicle fringe benefit when the employee is assigned a qualified nonpersonal use vehicle. For an unmarked law enforcement vehicle to qualify as qualified nonpersonal use, the employee assigned to the vehicle needs to regularly carry firearms and any commuting "must be incident to law-enforcement functions, such as being able to report directly from home to a stakeout or surveillance site, or to an emergency situation" [26 C.F.R., 1.274-5(k)(6)(i)].

Statute [Section 24-30-201(1)(f), C.R.S.] charges the State Controller with coordinating all procedures for financial administration and control at state agencies, so as to integrate them into an adequate and unified system. One of the State Controller's responsibilities is to report and deposit federal taxes withheld from state employees' paychecks in accordance with IRS requirements. Statute [Section 24-17-102, C.R.S.] also charges agencies with having adequate systems of internal control, including adequate authorization and record-keeping procedures to provide effective accounting control over state assets, liabilities, revenues, and expenditures. Together these statutory requirements put responsibility on the State Controller to develop systems, and agencies to implement those systems, that allow for the State to correctly value and report vehicle fringe benefits of state employees.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY AND WHY DID THESE PROBLEMS OCCUR?

Overall, we found that the State's commuting requirements and agency internal controls do not clearly ensure compliance with IRS requirements for reporting vehicle fringe benefits, as outlined below.

THE DEPARTMENT DOES NOT REQUIRE TRACKING OF ACTUAL DAYS COMMUTED. Department rules [1 C.C.R., 103-1, Section 3.5.02] and guidance promulgated by the State Controller's Office (2015 Year-End

Information & 2016 Tax Information) require agencies to impute commuting income using a standard 20 days per calendar month regardless of the actual number of commuting days per month. The Department's approach in assuming 20 days of commuting each month, without collecting information from employees about the actual number of days commuted, may conflict with IRS requirements.

The IRS generally requires employers to have one of the following related to an employee's commuting:

- An adequate accounting of the use of a vehicle, such as an employee maintained account book, log, trip sheet, or similar record in which the information is recorded at or near the time of the commute along with supporting documentary evidence [26 C.F.R., 1.274- 5(f)(4)], or

- An employee provided statement of some kind about how many days the employee actually used the employer-provided vehicle for commuting [26 U.S.C., 274(d)].

The Department reported that it applies the 20 days per month standard for valuing commuting fringe benefits to mirror the 20 days per month reimbursement requirement in statute [Section 24-30-1113(4)(a), C.R.S.], which we discuss in the next finding. However, the 20 day per month requirement in statute does not necessarily apply to valuing the fringe benefit of the commute for reporting to the IRS. Agencies reported to us that they do not track the number of days employees actually commuted for tax reporting purposes. As a result, agencies are determining the value of commuting fringe benefits based on 20 days. It is not clear that this approach is consistent with the IRS regulations cited above.

Agencies reported they do not currently have systems in place to determine how many days their commuting employees actually commute when they are assessing the value of commuting fringe benefits, but they may be able to compile the information. One agency reported that it began keeping vehicle logs in November 2015 and

other agencies reported that they may be able to determine how many days employees commuted by other means, such as by compiling information from employees' calendars.

THE DEPARTMENT DOES NOT APPEAR TO FOLLOW IRS REQUIREMENTS FOR VALUING THE COMMUTES OF CONTROL EMPLOYEES. For valuation and taxation of commuting by control employees, Department staff report that agencies are supposed to value the commute by taking the number of roundtrip daily miles on the commuter's authorization form, multiplied by 20 days each month, multiplied by a per-mile rate established by the Department, which was $.38 for January through April 2015, and $.35 for May through December 2015. For example, a control employee authorized to commute 50 miles round trip would be valued at $350 for a commute in December 2015 (50 miles x 20 days x 35 cents per mile).

This method of valuing the fringe benefit for control employees does not appear to align with IRS requirements because:

- The Department has not used the IRS' standard per-mile rate (57.5 cents in Calendar Year 2015). Instead, the Department created its own rate based on fleet-average purchase price and fuel, maintenance, and insurance costs. IRS regulations do not appear to allow employers to develop their own system for valuing the vehicle use.

- The Department has not collected information from employees about the actual miles driven for commuting versus business use of the vehicle. IRS regulations generally require employers to have an accounting of travel, which includes time, place, and business purpose of miles, recorded through diaries, logs, or other records. Without substantiation of business use, IRS regulations require the entire lease value of the vehicle, plus the value of the fuel, be used to value the vehicle fringe benefit that should be recorded as gross income.

THE DEPARTMENT DOES NOT HAVE PROCESSES IN PLACE TO DOCUMENT THE BUSINESS USE OF VEHICLES BY NON-COMMUTERS. One reason why the gaps in the Department's approach to vehicle fringe benefit

valuation methods is particularly problematic is because the IRS's valuation requirements apply not only to commuters, which are the focus of this audit, but also to non-commuters. As previously mentioned, non-commuters are employees with take-home state-owned vehicles, but because they work out of their homes or the vehicles, they are considered by the Department to be non-commuters. From the perspective of the IRS, vehicle fringe benefits apply to all employees with employer-provided vehicles, unless specifically exempted. The IRS requires employers to substantiate the business use of employer owned vehicles or include the value in taxable income [26 C.F.R., 1.274-5T(b)].

We contacted the agencies that have permanently assigned state fleet vehicles to ask how many non-commuters they had in Calendar Year 2015 and whether they collect information from them to substantiate the business use of the vehicles. Out of the 19 agencies with permanently assigned state fleet vehicles, 10 agencies reported a total 322 non-commuters for Calendar Year 2015. Agencies reported that 47 of these non-commuters used qualified nonpersonal use vehicles, such as cargo vans or marked emergency vehicles, which means that there would be no taxable fringe benefit for the employees. However, for the remaining non-commuters, agencies would need to have substantiation demonstrating that all the use of the vehicle was for business in order to conclude that the employee received no taxable fringe benefit. Without such substantiation, the agency cannot exclude the employee's use of the vehicle as business use and determine that there was no personal use of the vehicle that would need to be taxed.

Overall, the 10 agencies with non-commuters in Calendar Year 2015 did not have processes to substantiate the business use of vehicles used by non-commuters and therefore may not have had a basis for assessing the value of vehicle fringe benefits. Specifically, one of the 10 agencies reported that in November 2015 it started documenting details on the business use of the vehicle. Five agencies reported that they do not maintain documentation of business use. For example, one agency reported that it does not document the business use of the vehicle because it follows the Department's guidance that these employees are

not commuters and does not have to account for the use of the vehicle for taxation. The other four agencies reported that they may have information to determine the vehicle's use (e.g., by compiling information from employees' calendars), but they do not currently have processes to collect substantiation from employees to allow the agency to account for business and personal use business use.

From our review of Calendar Year 2015 payroll data, we identified eight non-commuters from four agencies in which the agency added vehicle fringe benefits to the employee's gross income. In all eight cases, the agency did not have records to substantiate the business use of the vehicle, but added $720 to the employee's gross income for Calendar Year 2015.This would be the appropriate amount if the employee were a commuter qualifying for the IRS commuter valuation rule and commuted 20 days each month. However, as a non- commuter without substantiation to show the business use of the vehicle, the value of the vehicle fringe benefit is the entire lease value of the vehicle plus fuel. For the remaining 314 non-commuters in Calendar Year 2015, we did not identify any evidence that agencies added any vehicle fringe benefits to Calendar Year 2015 gross incomes of non-commuters. As mentioned above, agencies reported that 47 of the 322 non-commuters used qualified nonpersonal use vehicles in Calendar Year 2015, and as such could conclude that the employee received no taxable vehicle fringe benefit without having to substantiate business use of the vehicle. However, for the other 267 non-commuters with no vehicle fringe benefits added to gross income, the agency could only conclude that the employee received no taxable vehicle fringe benefit if it has substantiation of business use of the vehicle.

THE DEPARTMENT'S DEFINITION OF "DE MINIMIS" USE IS NOT CONSISTENT WITH THE IRS. Department rules state that "de minimis" use of a state-owned vehicle is personal use "that is of so small a value that accounting for it would be unreasonable or administratively impractical", and includes "occasionally taking a State-owned motor vehicle to the employee's residence the evening prior to a planned business trip…" [1 C.C.R., 103-1, Section 3.1.05]. One agency developed its own policy of allowing employees to take home vehicles

for up to 7 days each month for 3 consecutive months without being considered commuters. However, IRS regulations [26 C.F.R., 1.132-6(e)(2)] specify that "de minimis" use is limited to 1 day per month. Therefore, employee use of a state-owned vehicle for commuting more than once per month does not qualify as "de minimis" use. In addition, Department rules do not specify that any personal use of a state-owned vehicle more than "de minimis" use would be considered a taxable fringe benefit.

COMMUTING FRINGE BENEFIT AMOUNTS WERE NOT ALWAYS DETERMINED AND ADDED TO EMPLOYEES' GROSS INCOME ACCORDING TO DEPARTMENT POLICY. We found evidence that seven agencies did not report commuting fringe benefits according to current Department policy for 43 commuters in Calendar Year 2015, as outlined below.

- For 21 employees at two agencies, the agency imputed more income than it should have based on the number of months the employee appeared to have commuted. For example, an employee that commuted for 4 months should have been imputed $240 (4 months x $60 each month). However, we found that the agency imputed a total of $720 for Calendar Year 2015. In another example, an employee stopped commuting in Calendar Year 2013, but the agency continued to impute income through Calendar Year 2015. In total the two agencies imputed approximately $5,340 more than the value of the employees' commute in Calendar Year 2015, according to information we received indicating the months of the employees' commuting. The State appears to have over-reported these 21 employees' gross income by amounts ranging from $60 to $720 in Calendar Year 2015.

- For 17 commuters at three agencies, the agency imputed less income than it should of have based on the number of months the employee appeared to have commuted. In total the three agencies did not impute approximately $5,300 in Calendar Year 2015, according to information we received indicating the months of employees' commuting. This included two commuters for whom the agency imputed no income in Calendar Year 2015 and did not provide authorization forms to the Department. In one case, the employee

had been commuting since February 2015 and the other employee commuted all of 2015. For seven commuters the agency did not impute any income even though the agency had provided commuting authorization forms to the Department, and for the remaining eight cases, the agency imputed some income, but not for all the months the employee appears to have commuted. The State appears to have under-reported the 17 employees' gross income by amounts ranging from $60 to $720 in Calendar Year 2015.

- For three reimbursing commuters at one agency, the agency failed to impute income for employees who reimbursed less than the Department's current policy of reimbursing $60 per month. Under IRS regulations [26 C.F.R., 1.61-21(b)(1)], if the employee pays for the benefit, but less than the benefit's full value, the remainder is taxable. We estimate that these three employees each received unreported taxable fringe benefits ranging from $100 to $520 in Calendar Year 2015, given the Department's current policy of assuming 20 days of commuting each month. The agency collected less than the $60 minimum because agencies applied the Department's reimbursement rate for non-control employees of 22 cents for January through April 2015 and 20 cents for May through December 2015, but because these commuters had relatively short commutes of 4, 7, and 12 roundtrip miles respectively, the monthly reimbursement rate was less than what it would be had the agency valued the commute at $1.50 each way.

- For two control employees at two agencies, the agency failed to value the employee's commute according to current Department policy. As previously described, current Department policy values the commute of control employees by taking the number of roundtrip daily miles on the commuter's authorization form, multiplied by 20 days each month, multiplied by a per mile rate established by the Department, which was $.38 for January through April 2015, and $.35 for May through December 2015. One agency imputed $60 per month from January through April 2015 instead of $220 per month; in May 2015 it started correctly imputing the higher control employee amount. Another agency

required the employee to reimburse $60 per month instead of $208 per month because it was not aware of the different rate for control employees.

In addition, in September and October 2016, we became aware of five employees from three agencies who had take-home vehicles in Calendar Year 2015, and appear to have been commuters, but the agency had not submitted commuting authorization forms to the Department for these employees. Two of these employees were control employees. We found no evidence that agencies added vehicle fringe benefits to these five employees' gross income in Calendar Year 2015 or that these employees reimbursed for commuting. As a result, these employees may have received taxable vehicle fringe benefits that were not reported. For a fifth agency, there may be additional employees who took vehicles home in Calendar Year 2015, but for whom the agency did not track and report this personal use as fringe benefits.

We have provided the Department with a list of employees for whom we have identified potential discrepancies in Calendar Year 2015 vehicle fringe benefits for the Office of the State Controller to review and determine whether any corrections to employees' Calendar Year 2015 W-2s are warranted.

The Office of the State Controller reports that it plans to take a more active role in monitoring compliance with reporting vehicle fringe benefits. In order for the State Controller to monitor compliance, the Department will need to have accurate information on which employees are authorized to commute and which employees are non- commuters, the months they used the vehicle, whether they are taxable or exempt from taxation, and whether they are control employees or not. As we describe in the first finding, we found problems with the Department's collection and maintenance of commuter and non- commuter information and recommend the Department improve its data on commuters and non-commuters. Reliable and accurate data will be necessary for the State Controller's reconciliation with payroll data.

THE DEPARTMENT'S POLICIES REGARDING EXEMPT EMPLOYEES ARE NOT INCLUSIVE OF ALL THE REQUIREMENTS. Department rules [1 C.C.R.,

103-1, Section 3.3.02] state that, "A commuter may be exempt from reimbursement or taxation if qualified under the provisions of the IRS definition of 'non-qualified personal use'." The rules go on to provide examples including vehicles that are not likely to be used other than minimally for personal use because of the unique size or unusual configuration, law enforcement vehicles that are outfitted and clearly marked as law enforcement, and unmarked vehicles used by state law enforcement officers qualified as peace officers under statute.

Department rules do not align with the IRS tax exclusion definition for qualified nonpersonal use vehicles. For example, for unmarked law enforcement vehicles, the IRS only allows them to be considered qualified nonpersonal use vehicles if (1) the employee assigned the vehicle is authorized to execute search warrants and to make arrests, and needs to regularly carry firearms; and (2) any commuting is "incident to law-enforcement functions, such as being able to report directly from home to a stakeout or surveillance site, or to an emergency situation" [26 C.F.R., 1.274-5(k)(6)]. However, Department rules do not mention any of these requirements. In addition, Department rules do not provide the citation for where the specific requirements can be found and incorrectly names exclusions as "non-qualified personal use" instead of "qualified nonpersonal use," so it may be difficult for agencies to identify the IRS requirements.

Our sample of 30 commuters included 15 exempt commuters from three agencies and an additional commuter that the agency reported to us should have been classified as exempt. We asked the three agencies to provide us with information about how the commuters met the IRS definition for using qualified nonpersonal use vehicles. From the information provided, it was not clear that four of these 16 commuters from our sample met the requirements for driving qualified nonpersonal use vehicles. For three commuters, the agency reported that, as peace officers, these commuters were "authorized" to carry firearms on a full time basis subject to the agency's policies, but not that these commuters actually regularly carried firearms. For the fourth commuter, the agency reported that the commuter did not

regularly carry firearms and could not execute search warrants or make arrests.

In addition, in March 2016, the Department approved a waiver for all peace officers at one agency to be considered tax exempt commuters. Specifically, the waiver stated "All active peace officers (as defined in CRS 16-2.5-101) within [the agency] are approved for tax exempt commuter status whenever required to commute by the duties of their assignment. When peace officers are required to commute, it is understood that it is for official state business purposes, and it is required for the benefit of [the agency] and the State and not for the benefit of individual officers." The waiver makes no mention of IRS requirements for qualified nonpersonal use vehicles. In Calendar Year 2015, this agency had 58 commuters that it had classified as exempt, one of whom was a control employee.

LACK OF GUIDANCE AND CLEAR INTENT. Overall, the problems we found in this area are due to a lack of clarity on the interpretation and application of federal requirements and statute. The Department reports that it has not sought IRS or legal guidance related to any of the problems we described above - whether it is allowable to value the fringe benefits based on a standard number of days per month instead of the actual number of commute trips, whether it has the ability to apply its own per mile rate in valuing the personal use for control employees, or whether it can consider all State-defined peace officers to be exempt from taxation.

Agencies that are not required to follow the Department's fleet rules or State Fiscal Rules may still rely on the Department's guidance to help them ensure compliance with vehicle fringe benefits. For example, the Judicial and Legislative Branches are not subject to State Fiscal Rules and may not be subject to the Department's fleet rules, and the State's institutions of higher education are exempt from following the Department's fleet rules [Section 24-30-1102(5)]. However, they are responsible for complying with IRS requirements. To the extent that these agencies model their policies and requirements on those of the Department, there is a risk that the agencies may not have had

procedures to ensure compliance with IRS requirements. During the course of the audit, we became aware of two commuters in the Judicial Branch, one of whom was a control employee, and another commuter at an institution of higher education in Calendar Year 2015.

WHY DO THESE PROBLEMS MATTER?

When the State has not properly valued and reported employees' gross income, there are many implications for the employees and the State. As outlined throughout this finding, our audit work identified specific concerns with a total of 327 employees that had take-home vehicles for whom the State may not have properly reported vehicle fringe benefits for Calendar Year 2015. This included the two taxable control employees we were aware of as of June 2016 who were authorized to commute in Calendar Year 2015. We estimate, using the lease value rule with no business use deduction, that the State may have under-reported these two control employees' gross income by $5,200 and $5,800 each for Calendar Year 2015.

- In one case, the employee drove a 4x4 SUV for the entire year. Based on information provided by the Department, we estimate the taxable lease value of the vehicle for Calendar Year 2015 was $6,850 and the taxable fuel value was $880. The agency did not report to have records needed to substantiate the business use of the vehicle, which is required by IRS regulations [26 C.F.R., 1.274-5T(b)(1)] to deduct the business use of the vehicle. The agency added a total of about $1,900 to the employee's gross income for Calendar Year 2015, leaving an estimated amount of about $5,800 that the agency appears to have not reported as taxable income and for which it appears the agency did not withhold taxes.

- In the other case, the employee drove a 4x4 SUV for 8 months in Calendar Year 2015. Based on information provided by the Department, we estimate the prorated taxable lease value of the vehicle was $4,600 and the taxable fuel value was $1,100. The agency reported that it had some information needed to exclude the business use of the vehicle in Calendar Year 2015. However,

the agency had not collected all the information required by the IRS to substantiate the business use of the vehicle during the year, which means that the agency may not have had a basis for deducting the business use of the vehicle in Calendar Year 2015. The employee reimbursed a total of $480 for commuting and the agency added no additional income for vehicle fringe benefits, leaving an estimated amount of $5,200 that the agency did not report as taxable income and for which the agency did not withhold taxes.

For the estimated 275 non-commuters that did not drive qualified non-personal use vehicles in Calendar Year 2015, there is potentially high risk of under-reporting vehicle fringe benefits in cases where the employee has not substantiated the business use of the vehicle. If any of these 275 non-commuters did not keep records to substantiate the business use of the vehicle, the taxable vehicle fringe benefit should have been reported in gross income in Calendar Year 2015. We estimate that a typical state sedan driven 10,000 miles in Calendar Year 2015 had a taxable vehicle fringe benefit value of $5,900, which would need to be added to the employee's gross income for Calendar Year 2015 if there was no substantiation of business use.

For the five additional employees we identified in September and October 2016 as having been possible commuters in Calendar Year 2015, the State may have underreported gross income. Two of these employees were control employees, so the amount of underreported gross income for Calendar Year 2015 could be significant if the agency does not have documentation to substantiate the business use of the vehicle. In addition, employees at the agency that allowed employees to take home vehicles for up to 7 days each month for 3 consecutive months may also have had under-reported gross income since the IRS considers any commuting more than 1 day per month to be taxable.

In addition, there may be a risk that the State improperly valued and reported vehicle fringe benefits for virtually all of the other approximately 780 employees that had take-home vehicles in Calendar Year 2015. For example, for agencies that followed the Department's

guidance to value the commute of taxable commuters using a standard of $60 per month instead of $1.50 per each commute trip the State may have over or under-reported employees' gross income.

Finally, if agencies have not appropriately applied the IRS definition of qualified nonpersonal use vehicles in exempting commuters from taxation, the State may have underreported vehicle fringe benefits for these employees. In Calendar Year 2015, there were 487 commuters classified by their agencies as exempt commuters, 462 of whom were law enforcement, and 47 non-commuters identified by their agencies as having driven qualified nonpersonal use vehicles. If any of these employees did not qualify for the exemption, as we appear to have found with four cases from our review of 30 files, the State may have underreported gross income. Assuming the employee commuted 20 days per month for 12 months, the amount underreported would be $720 per employee. In the case of the control employee, the State may have underreported approximately $9,300 using the lease value rule with no substantiation of business use.

The potential impact of misstated gross income may be wide spread.

- Employees may owe additional federal, state, and Medicare taxes.

- The State may owe additional Medicare taxes, which are paid based on the employee's gross income.

Income used to determine employer and employee contributions to PERA does not include automobile use [Section 24-51-101(42)(b), C.R.S.], so any adjustments to employees' Calendar Year 2015 gross income to include vehicle fringe benefits should not impact PERA contributions.

In addition, the IRS could impose penalties and restrictions. In cases where the State did not make required deposits on time or made deposits for less than the required amount, such as in cases where the State has not correctly valued, reported, and withheld taxes for vehicle fringe benefits, the State may be at risk of IRS penalties [26 C.F.R., 301.6721-1]. In the case of control employees, there is a risk that the

State would need to report gross income retrospectively at much higher rates than it otherwise would have been able to report had the gross income been recorded in a timely manner. If the IRS determines that (1) the employer has not treated the value of the vehicle fringe benefit as wages for reporting purposes within the time for filing the returns for the taxable year, (2) the employer has not demonstrated a good faith effort to treat the benefit correctly for reporting, and (3) the employee has not treated the value of the vehicle fringe benefit as wages for reporting purposes within the time for filing the returns for the taxable year [26 C.F.R., 1.61-21(c)(3)(ii)], then the employer and the employee have to value the benefit using a fair market value based on the amount an individual would have had to pay in an arm's-length transaction to lease the same or comparable vehicle [26 C.F.R., 1.61-21(b)(4)]. In other words, the State and the employee would not be able to use either of the IRS' special valuation rules outlined earlier.

Department staff responsible for drafting the Department's commuting rules identified the risk to the State of not properly valuing and reporting vehicle fringe benefits. An undated internal analysis that Department staff reported was drafted in 2009 stated:

"The concern with exempting someone for reasons that are not allowed by the IRS is not so much a problem for the State, but for the individual... This could become a major problem if years later the State commuting program is audited by the IRS (as California is currently undergoing) and the IRS finds that many positions have been exempted when they should not have been. The individuals involved would then owe back taxes to the IRS for multiple years, and they would then likely sue the state for causing them to break the law."

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

RECOMMENDATION 2016-030

The Department of Personnel & Administration (Department) should work with the Office of the Attorney General, or tax specialists as appropriate, to assess the State's compliance with Internal Revenue Service (IRS) requirements for reporting employees' vehicle fringe benefits. At a minimum, this should include:

A Assessing whether the policy for valuing commuting fringe benefits based on a standard number of days (i.e., 20 days per month), regardless of the actual number of days commuted, can substitute for information from the employee about the actual number of days commuted, and if not, revising Department rules and State Fiscal Rules to require agencies to collect information from employees on the number of days commuted and use the information for valuing the employee's commuting fringe benefit.

B Determining a method for valuing commuting fringe benefits for control employees that is in compliance with the IRS (e.g., using the lease value rule or cents-per-mile rule) and updating Department rules, State Fiscal Rules, and other guidance accordingly.

C Assessing whether the State collects sufficient information from non-commuters to substantiate their business use of state-owned vehicles for valuing vehicle fringe benefits and making any necessary changes to Department rules, State Fiscal Rules, and other guidance accordingly.

D Revising Department rules to ensure the definition of "de minimis" use of a state-owned vehicle is consistent with IRS requirements and specify that any personal use of a state-owned vehicle that is more than "de minimis" use is valued as a taxable fringe benefit.

E Ensuring that the State's requirements for qualified nonpersonal use

vehicle exemptions are in line with those of the IRS, such as specifying that law enforcement using unmarked vehicles need to regularly carry firearms, and be authorized to execute search warrants and to make arrests, and the commuting use needs to be incident to law enforcement functions, and providing a citation in Department rules and/or State Fiscal Rules for the IRS definitions related to qualified nonpersonal use vehicles.

F Sharing any revised rules or guidance with the Judicial and Legislative Branches and the State's institutions of higher education so that they can revise their requirements and processes as each determines is necessary.

RESPONSE

DEPARTMENT OF PERSONNEL & ADMINISTRATION

A AGREE. IMPLEMENTATION DATE: SEPTEMBER 2017.

The Department will work with the Office of the Attorney General or tax specialists to assess whether the policy of valuing commuting fringe benefits based on a standard number of days can substitute for the actual number of days commuted. If not, then the Department will revise its rules and policies.

B AGREE. IMPLEMENTATION DATE: SEPTEMBER 2017.

The Department will work with the Office of the Attorney General or tax specialists to review the State's compliance with IRS regulations for reporting of employees' fringe benefits, including the method of valuing fringe benefits for control employees. Based on this review, the Department would determine whether to revise the Division of Central Services Rules and Fiscal Rules to include the appropriate method for valuing fringe benefits for control employees.

C AGREE. IMPLEMENTATION DATE: SEPTEMBER 2017.

The Department will work with the Office of the Attorney General or tax specialists to review the State's compliance with IRS regulations for reporting of employees' fringe benefits, including the information collected for non-commuters to substantiate their business use of state-owned vehicles for valuing fringe benefits. Based on this review, the Department will determine whether to revise Division of Central Services Rules and Fiscal Rules to include the appropriate method for valuing fringe benefits for non-commuters.

D AGREE. IMPLEMENTATION DATE: SEPTEMBER 2017.

The Department will review the State's compliance with IRS regulations for reporting of employees' fringe benefits, including the definition of "de minimis" use of a state-owned vehicle. Based on this review, the Department will determine whether to revise Division of Central Services Rules and Fiscal Rules to ensure the definition of "de minimis" is consistent with IRS requirements and that any personal use of a state-owned vehicles that is more than "de minimis" use is valued as a taxable fringe benefit.

E AGREE. IMPLEMENTATION DATE: SEPTEMBER 2017.

The Department will review the State's compliance with IRS regulations for requirements for qualified nonpersonal use vehicle exemptions. Based on this review, the Department will determine whether to revise Division of Central Services Rules and Fiscal Rules to ensure the requirements for qualified nonpersonal use vehicle exemptions comply with IRS regulations.

F AGREE. IMPLEMENTATION DATE: SEPTEMBER 2017.

The Department will work with the Office of the Attorney General, or other tax specialists as appropriate, to assess the State's compliance with Internal Revenue Service (IRS) requirements for reporting employees' vehicle fringe benefits. The Department will share any revised rules or guidance with the Judicial and

Legislative Branches and the State's institutions of higher education.

RECOMMENDATION 2016-031

The Department of Personnel & Administration (Department) should assess whether its waiver approved in March 2016 allowing all peace officers at one agency to be exempt commuters is compliant with Internal Revenue Service (IRS) requirements. If the Department determines the waiver is not compliant with IRS requires, the Department should amend or rescind the waiver.

RESPONSE

DEPARTMENT OF PERSONNEL & ADMINISTRATION

AGREE. IMPLEMENTATION DATE: SEPTEMBER 2017.

The Department will review its waiver approved in March 2016 that allows all peace officers at one agency to be exempt commuters. If the Department determines the waiver is not compliant with IRS requirements, the Department will amend or rescind the waiver

RECOMMENDATION 2016-032

The Department of Personnel & Administration should work with agencies to review the vehicles fringe benefits of employees with take-

home vehicles in Calendar Year 2015 and report any necessary corrections to W-2s to employees and the Internal Revenue Service.

RESPONSE

DEPARTMENT OF PERSONNEL & ADMINISTRATION

AGREE. IMPLEMENTATION DATE: SEPTEMBER 2017.

The Department will work with agencies to review the commuting fringe benefits of employees with take-home vehicles in Calendar Year 2015, communicate any changes in compensation to employees, and report any necessary corrections to W-2s to employees and the IRS.

DEPARTMENT OF PERSONNEL & ADMINISTRATION

The following recommendations relating to internal control deficiencies classified as a SIGNIFICANT DEFICIENCY or a MATERIAL WEAKNESS were communicated to the Department in the previous year and have not been remediated as of June 30, 2016, because the original implementation dates provided by the Department are in a subsequent fiscal year. These recommendations can be found in the original report and SECTION IV: PRIOR RECOMMENDATIONS of this report.

LABOR ALLOCATION					
CURRENT REC. NO.	2016-033	PRIOR REC. NO.	2015-012	IMPLEMENTATION DATE	A [1] B DECEMBER 2017
CLASSIFICATION	MATERIAL WEAKNESS				

INTERNAL CONTROLS OVER CENTRAL PAYROLL					
CURRENT REC. NO.	2016-034	PRIOR REC. NO.	2015-017	IMPLEMENTATION DATE	A JULY 2016 B JULY 2016 C JULY 2016 D [1] E JULY 2016
CLASSIFICATION	MATERIAL WEAKNESS				

MAINFRAME ACCESS TO COLORADO PERSONNEL PAYROLL SYSTEM DATE					
CURRENT REC. NO.	2016-035	PRIOR REC. NO.	2015-028	IMPLEMENTATION DATE	DECEMBER 2016
CLASSIFICATION	MATERIAL WEAKNESS				

CORE APPLICATION INFORMATION MANAGEMENT					
CURRENT REC. NO.	2016-036	PRIOR REC. NO.	2015-059	IMPLEMENTATION DATE	A DECEMBER 2016 B DECEMBER 2016 C JUNE 2017
CLASSIFICATION	SIGNIFICANT DEFICIENCY				

COLORADO PERSONNEL PAYROLL SYSTEM					
CURRENT REC. NO.	2016-037	PRIOR REC. NO.	2015-060	IMPLEMENTATION DATE	A [1] B [1] C [1] D JULY 2016 E [1] F JULY 2016
CLASSIFICATION	SIGNIFICANT DEFICIENCY				

CPPS COMPUTER OPERATIONS					
CURRENT REC. NO.	2016-038	PRIOR REC. NO.	2015-061	IMPLEMENTATION DATE	A FISCAL YEAR 2019 B DECEMBER 2016 C DECEMBER 2016 D [1]
CLASSIFICATION	SIGNIFICANT DEFICIENCY				

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. SEE SECTION IV: PRIOR RECOMMENDATIONS of this report for information regarding this part of the recommendation.

DEPARTMENT OF PUBLIC SAFETY

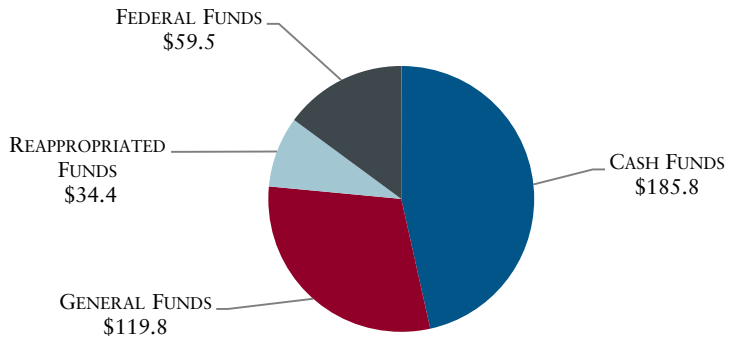
The Department of Public Safety (Department) is responsible for providing a safe environment for the citizens of Colorado. The Department operates according to statute [Section 24-1-128.6, C.R.S.] and comprises an Executive Director's Office and the following five divisions:

- Colorado State Patrol
- Division of Fire Prevention and Control
- Division of Criminal Justice
- Colorado Bureau of Investigation
- Division of Homeland Security and Emergency Management

In Fiscal Year 2016, the Department was appropriated approximately $399.5 million in federal and state funds, and 1,727 full-time-equivalent (FTE) staff.

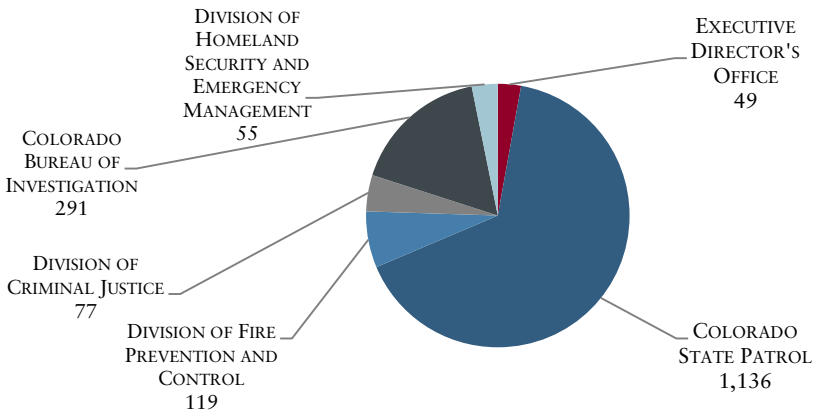
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2016.

DEPARTMENT OF PUBLIC SAFETY
FISCAL YEAR 2016 APPROPRIATIONS
BY FUNDING SOURCE
(IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2016-17 Appropriations Report.

DEPARTMENT OF PUBLIC SAFETY
FISCAL YEAR 2016 FULL-TIME-EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2016-17 Appropriations Report.

We identified four overall areas in which the Department could make improvements to its operations—two related to financial controls, one related to IT controls, and one related to both financial and federal awards. See RECOMMENDATION 2016-084 within SECTION III: FEDERAL AWARDS.

INTERNAL CONTROLS OVER FINANCIAL REPORTING

The Department's financial services staff are responsible for all of the Department's financial reporting, including the accurate and timely entry and approval of financial transactions into the Colorado Operations Resource Engine (CORE). The Department is also responsible for appropriately classifying revenues in accordance with the provisions of the Taxpayer's Bill of Rights (TABOR).

TABOR limits the annual growth in state revenues to the sum of the inflation rate and the percentage change in the State's population. Any money the State raises above that limit must be returned to the

taxpayers. The Office of the State Controller (OSC) annually certifies the amount of state revenues in excess of the TABOR limit following the end of the fiscal year.

Department financial services staff are also responsible for reporting fiscal year-end accounting information through "exhibits" to the OSC for inclusion in the State's financial statements.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to assess the adequacy and effectiveness of the Department's internal controls over financial reporting during Fiscal Year 2016.

To assess the Department's internal controls over financial reporting, we reviewed the Department's internal controls, such as policies and procedures over its financial accounting and reporting processes. We also tested controls over various functional areas, such as revenue, expenditures, and capital assets, to determine whether the Department was in compliance with its own policies and whether controls were effective. Additionally, we reviewed the Department's exhibits that Department staff prepared and submitted to the OSC for Fiscal Year 2016, along with the related supporting documentation, to determine whether Department staff prepared this information in accordance with the OSC's *Fiscal Procedures Manual* (Manual).

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against the following:

- All revenue collected by the state is classified as TABOR revenue, or TABOR non-exempt, unless it is exempted under Article X, Section 20(2)(e) of the Constitution of the State of Colorado as follows:

  - Revenue collected by an enterprise which is defined as a government-owned business receiving less than 10 percent in grants of annual revenue from state and local governments.

  - Voter approved revenue exemptions.

  - Certain revenues, such as federal funds, collections for another government, pension contributions by employees and pension fund earnings, reserve transfers or expenditures, damage awards, or property sales.

- The OSC's Manual, Chapter 1, Section 2.14, *Pre-Audit Sensitive Account Codes*, states that recording TABOR exempt and non-exempt revenue "should be carefully reviewed for proper classification throughout the year and again prior to close."

- State Fiscal Rule 1-8, *Pre-audit Responsibility for Accounting Documents and Financial Transactions*, requires that State departments "implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to state fiscal rules."

- The Manual contains specific instructions regarding what information each exhibit should provide and how the exhibit should be completed. Specifically, Exhibit W1, *Schedule of Changes in Capital Assets* (Exhibit W1), is used to report capital asset additions, deductions, and depreciation.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

Overall, we identified several internal control issues related to financial accounting and reporting, as noted below.

- **REVENUE WAS MISCLASSIFIED.**

  - Department staff inappropriately classified approximately $23

million in federal reimbursements as TABOR revenue. Federal revenue is exempted from TABOR under Article X, Section 20(2)(e).

- Department staff inappropriately classified approximately $800,000 received from the Department of Revenue's Division of Gaming as non-exempt rather than exempt TABOR revenue. This revenue was recorded as non-exempt TABOR revenue when it was initially collected by the Division of Gaming; once revenue is collected and counted as non-exempt for TABOR purposes, it should be reported as exempt when transferred to avoid double-counting revenues.

- **TRANSACTIONS WERE NOT ACCURATELY RECORDED IN CORE, WHICH AFFECTED EXHIBIT PREPARATION.**

  - We noted that a building lease reported on the Department's Exhibit W1 was erroneously reported as an operating lease in CORE for Fiscal Years 2015 and 2016 when it should have been reported as a capital lease. After the issue was identified, the Department added the value of the asset, along with the calculated accumulated depreciation for Fiscal Years 2015 and 2016 to CORE and submitted a corrected Exhibit W1 to the OSC.

- **THE DEPARTMENT LACKS SUFFICIENT INTERNAL COMMUNICATION.**

  - One of the Department's existing capital leases was refinanced during the year through a Certification of Participation (COP). The refinancing was completed in September 2015, but Department management involved with the transaction did not notify the Department's financial services staff about the refinancing when it was completed. The financial services staff did not know about the refinancing until they were preparing year-end exhibits in September 2016.

WHY DID THESE PROBLEMS OCCUR?

The Department has not ensured that basic internal accounting and

administrative controls, such as effective secondary review processes over transactions entered in CORE, TABOR revenue classification, and the preparation of fiscal year-end exhibits, are in place and operating effectively. Department staff also did not demonstrate adequate knowledge of State Fiscal Rules, the Manual, and appropriate accounting practices to accurately account for the Department's transactions. Finally, there is no existing policy or procedure in place to ensure that financial transactions that are negotiated by Department management are communicated in a timely manner to the Department's financial services staff.

WHY DO THESE PROBLEMS MATTER?

Strong financial accounting internal controls, including effective review processes and procedures over financial transactions and exhibits, are necessary to ensure that the Department is reporting financial information appropriately and accurately, in accordance with rules and regulations. In addition, any lack of communication between Department divisions could lead to important financial transactions being missed and the Department's financial information being incomplete.

The two misclassifications of TABOR exempt revenue overstated the TABOR revenue reported in CORE and on the OSC's certification by approximately $23 million. This error resulted in the OSC having to recertify TABOR revenue.

CLASSIFICATION OF FINDING	MATERIAL WEAKNESS

THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION

RECOMMENDATION 2016-039

The Department of Public Safety (Department) should strengthen its internal controls over financial accounting and reporting processes by:

A Instituting a secondary review process over Taxpayer's Bill of Rights transactions contained in the Colorado Operations Resource Engine and the preparation of fiscal year-end exhibits.

B Providing comprehensive training to staff on State Fiscal Rules, the Office of the State Controller's *Fiscal Procedures Manual*, and appropriate accounting practices.

C Improving communication between all divisions within the Department to ensure all relevant information is communicated to financial services staff in a timely manner and that accounting transactions are recorded properly and in a timely manner.

RESPONSE

DEPARTMENT OF PUBLIC SAFETY

A AGREE. IMPLEMENTATION DATE: JUNE 2017.

Through the Department's finance unit and/or the newly formed compliance unit, the Department will implement a range of self-auditing procedures that will examine revenue classification, as well as other tests to detect and correct errors, and identify training needs. These tests will be implemented against Fiscal Year 2017 records, and will be expanded as needed and resources permit.

B AGREE. IMPLEMENTATION DATE: JUNE 2017.

Comprehensive training of staff on accounting theory and practice, state fiscal rules and fiscal procedures has begun when affordable training options are available, or as current staff is able to develop training resources. All staff should have completed their assigned training by the implementation date, and an emphasis on training and increasing the skills of staff will continue. The Department has initiated skills testing for finance candidates, and all staff joining the department in the future will be required to complete training assignments on fiscal rules and procedures as well. Additionally, the Department is currently developing curricula for a recently acquired

Learning Management System, and modules covering fiscal rules and fiscal procedures, which will include proficiency testing, should begin to be available by the spring of 2017.

C AGREE. IMPLEMENTATION DATE: FEBRUARY 2017.

As noted by the auditors, the finance department was not aware of certain financing transactions that prevented those transactions from being properly recorded. Internally, we have stressed to all divisions' budget and leadership staff the importance of including finance in all financing activities to ensure that reporting ramifications are considered from the inception of the proposal. Additionally, the Department has requested the State Controller's Office to include the Department's CFO and controller to the distribution of those financing documents in the future.

CORE USER ACCESS MONITORING AND TIMELY ACCESS DISABLING

CORE was implemented by the State at the start of Fiscal Year 2015 to function as the State's accounting system. The OSC developed policies which apply to all state departments outlining the requirements for regulating employee access to the system. Each department is responsible for determining and monitoring its staff's access to CORE, including ensuring that access is disabled when a user no longer works for the Department. During Fiscal Year 2016, the Department had approximately 310 staff with access to CORE.

Department financial services staff indicated that they obtain a listing of terminated employees from the Department's human resource

division on a monthly basis and compare the listing to the CORE user access listing. Once staff identify a terminated user who has CORE access, they then disable the terminated user's access in CORE and document the date of the access removal.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether the Department has internal controls in place to ensure that access is appropriate for all employees and whether only authorized individuals within the Department had access to CORE during Fiscal Year 2016.

We interviewed Department staff regarding policies and procedures for disabling user access to CORE and periodic CORE user access reviews. We also requested and reviewed a list of employees who left the Department during Fiscal Year 2016 and identified a total of 24 employees who had access to CORE during their employment with the Department. We tested those 24 employees to determine whether the users' CORE access was disabled in a timely manner.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

The OSC established statewide guidelines pertaining to logical user access for CORE. Specifically, User Access Procedure Number SWF.PO.01 contains the statewide guidelines pertaining to logical user access for CORE. These procedures require that, "Each cabinet must disable access for any user who has terminated employment with a department. Access should be disabled immediately, to the extent possible." In this instance, "cabinet" is referring to management at the Department. Based on auditor judgment, we used a threshold of 5 Business Days of employment termination for determining whether a user account was disabled in a timely manner.

Additionally, User Access Procedure Number SWF.PO.01 states, "Departments are required to periodically reconcile lists of terminated employees with CORE users to ensure all terminated employees have been disabled in CORE."

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

The Department did not ensure its CORE users' access was disabled in a timely manner when employees left the Department during Fiscal Year 2016. Specifically, for 19 of 24 employees tested (79 percent), the Department staff failed to disable the employee's CORE access within 5 Business Days of employment termination. Access was terminated for these employees from 1 month to 22 months after employment termination. Based on our additional testing, we determined that none of the 19 employees had made any edits in CORE subsequent to the date of termination.

WHY DID THESE PROBLEMS OCCUR?

The Department does not have written procedures or a formal process in place for disabling CORE user access upon employee termination, including a requirement that current CORE users' access be reconciled with a listing of terminated employees on a periodic basis, as required by the statewide CORE logical access guidelines, or clear designations of staff responsibilities and time frames for access removal. While Department staff indicated that they reconcile terminated employee information from the Department's human resource division to users' access information in CORE on a monthly basis, we found that this reconciliation did not occur regularly during Fiscal Year 2016 due to staff turnover and that the Department had not designated a backup staff to perform this task when the primary staff was unable to perform this work.

WHY DO THESE PROBLEMS MATTER?

The Department is responsible for the information contained in CORE and ensuring that staff that need access to CORE have the appropriate access. By not monitoring CORE access and ensuring access is appropriate and disabled in a timely manner, the State is at risk of users inappropriately accessing and modifying data, including confidential information, in the system.

CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

RECOMMENDATION 2016-040

The Department of Public Safety (Department) should safeguard information contained in the Colorado Operations Resource Engine (CORE) system by:

A Developing and implementing procedures for immediately disabling CORE user access for employees that leave the Department. These procedures should clearly define the time frame that is considered timely, along with the staff roles and responsibilities for disabling access for terminated employees.

B Documenting and implementing a process to reconcile CORE access to terminated employees on a periodic basis to ensure that access is disabled for former staff. In addition, the Department should designate a back up to undertake this task in instances of staff turnover.

RESPONSE

DEPARTMENT OF PUBLIC SAFETY

A AGREE. IMPLEMENTATION DATE: JUNE 2017.

Responsibility for this task will be assigned to a specific individual and a back-up will be designated, with the written performance expectation that terminated or transferred employees' CORE access will be revoked within 5 Business Days of termination or transfer, or immediately upon notification of termination or transfer when notification is not received in a timely manner. Additionally, the individual responsible for this task will also perform or coordinate periodic reviews of users' access to ensure that all users' access is appropriate.

B AGREE. IMPLEMENTATION DATE: JUNE 2017.

The Department will document this process, including expectations for timeliness and periodic comprehensive verification of all users' access. Responsibility for performing this task will be assigned to a specific individual and a back-up will be designated to complete the task when the individual to whom it has been assigned is unavailable.

COLORADO AUTOMOBILE THEFT PREVENTION CASH FUND

The Colorado Automobile Theft Prevention Cash Fund (Fund) was created in Fiscal Year 2003 by Section 42-5-112 (4)(a), C.R.S., within the Department to provide grants to law enforcement agencies or other qualified applicants to support automobile theft prevention and

related programs. From the Fund's inception in Fiscal Year 2004 through Fiscal Year 2008, the Fund was authorized to receive insurance company donations. Legislation passed during the 2008 legislative session [Section 10-4-617, C.R.S.] assessed a fee on Colorado automobile insurers to fund the program. Specifically, each auto insurer that issues a Colorado automobile insurance policy is required to pay a biannual fee to the Fund for each vehicle insured. The fee is calculated as one dollar multiplied by the total number of specified motor vehicles insured by the insurers as of July 1 of each year, divided by two. The fee does not apply to all insured vehicles, but rather those specified under Section 10-4-617, C.R.S. The fee must be paid in two installments due on January 1 and July 1 each year. From Fiscal Years 2009 through 2016, the Fund received approximately $37.0 million in revenue.

Section 42-5-113, C.R.S., requires the Office of the State Auditor to perform an audit of the Fund's grant distributions and expenditures to determine whether the distributions and expenditures complied with program requirements and guidelines. This audit is required to be conducted and the results reported to the general assembly every 5 years. The following discussion provides background on the Department's administration of the Fund, the Department's grant and expenditure processes for the Fund, and the results of our testing of the Fund's Fiscal Year 2016 grant distributions and expenditures.

GRANT APPLICATION AND AWARD PROCESS

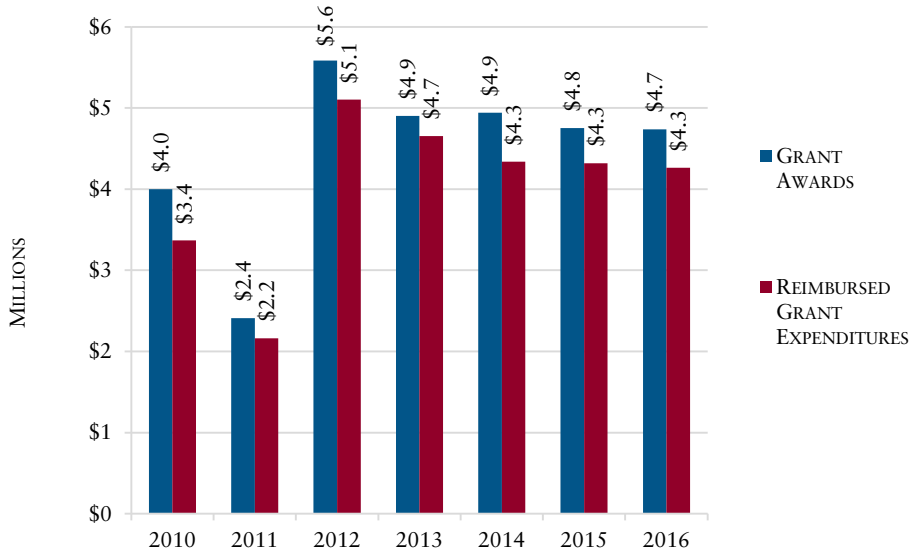
The Fund is governed by the Automobile Theft Prevention Board (Board), which is composed of the executive directors, or their designees, of the Department and the Department of Revenue, and nine other members appointed by the Governor. The Department is given the authority to employ staff members to assist the Board. These staff members comprise the Colorado Automobile Theft Prevention Authority (CATPA). The CATPA is an office contained within the Department's Division of Colorado State Patrol and is responsible for

the administration of the Fund. The CATPA office is tasked with the collection of revenue and all aspects of grant monitoring, including the application process, award notification, reimbursement request reviews, payments, and grant monitoring. CATPA office staff present the activity with the grantees and the Fund during regularly scheduled Board meetings.

The CATPA office staff and the Board solicit and review applications for grants and may award grants to qualified applicants for 1 to 3 years, subject to the monies available in the Fund. The CATPA office has developed procedures requiring that a qualified applicant be a Colorado law enforcement agency, state agency, local unit of government, independent school district, nonprofit organization, or for-profit organization that can demonstrate that its proposed program addresses some aspect of motor vehicle theft prevention. The Board annually announces the availability of grant funds and the start of the application process. Each qualified applicant shall, at a minimum, specifically describe the proposed program (e.g., motor vehicle theft prevention, enforcement, prosecution, training, or offender rehabilitation program) in its application. All applications also require a program budget that covers the entire project duration.

The following table presents the Fiscal Years 2010 through 2016 Auto Theft Fund grant awards and the reimbursed grant expenditures. Reimbursed expenditures do not typically match grant awards as most grants are awarded based on the estimated budgets submitted with the grant application and actual expenditures are often lower than budgeted. All CAPTA grants are awarded on a cost reimbursement basis, meaning that only the actual costs incurred are reimbursed. Any unspent funds remain in the CATPA Cash Fund and is used by the CATPA Board to allocate awards for the upcoming funding cycle of grant projects.

DEPARTMENT OF PUBLIC SAFETY
AUTOMOBILE THEFT PREVENTION CASH FUND
GRANT AWARDS AND REIMBURSED GRANT EXPENDITURES
FISCAL YEARS 2010-2016
(IN MILLIONS)



SOURCE: CATPA office.

The Board reviews each application based upon its established guidelines that include the following:

- Whether the application addresses an auto theft problem that is clearly identified, measurable, and supported by relevant statistical evidence.

- Whether the application minimizes duplicative or overlapping existing programs.

- Whether the application demonstrates a cost structure that is realistic when compared to the program's goals.

- Whether the application includes a proposed evaluation design that provides relevant data to measure the effectiveness of the project and a plan for performing such evaluation.

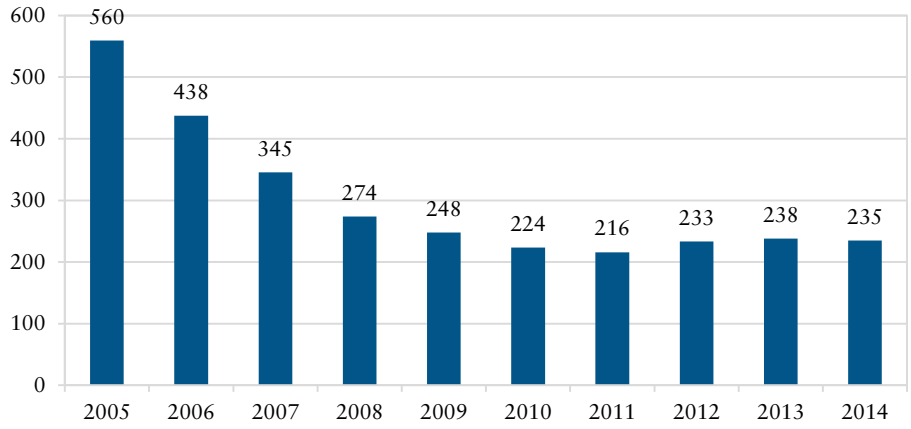
The Board scores each application based on the above guidelines, giving priority to applications that represent multijurisdictional programs, and approves or denies the application. For each approved

application, the Board determines the grant award amount, based on criteria including the amount of funds available for the current grant cycle; the applicant's experience, qualifications, and past performance; and the applicant's plan for auto theft crime prevention, education, and training.

PROGRAM RESULTS

Since Fiscal Year 2005, statistical data and evidence indicate a reduction in automobile thefts in Colorado. In 2005, according to the Federal Bureau of Investigation, Colorado was ranked 8th highest in the nation for vehicle thefts. In 2014, Colorado had dropped to 18th highest. The following chart shows automobile thefts per 100,000 residents in Colorado during 2005 through 2014, as reported by the Federal Bureau of Investigation.

STATE OF COLORADO
AUTOMOBILE THEFTS PER 100,000 RESIDENTS
CALENDAR YEARS 2005-2014



SOURCE: Federal Bureau of Investigation, Uniform Crime Reports.

Prior to 2015, CATPA office staff indicated that the Board primarily funded individual, localized projects that worked independently from each other. In August 2014, the Board passed a resolution in an effort to realign and consolidate grant applications to "increase partnerships amongst the different grantees and maximize the use of funds."

GRANT EXPENDITURE PROCESS

Grant funds are provided to grantees on a reimbursement basis. Grantees must submit a reimbursement request either monthly or quarterly to the CATPA office for the incurred and allowable project expenditures. The CATPA office requires support for each grantee's first two reimbursement requests, based on Board approved guidelines. For subsequent requests, the CATPA office requires the grantee to keep all detailed support but the grantee is only required to submit this support upon request. At the end of each quarter, grant recipients must submit a progress report to the Board demonstrating how the activities for that reporting period align with the Program's goals and objectives. At the end of the grant period, grant recipients must submit a final report that summarizes the overall project accomplishments. In addition, the CATPA office will perform a grant closeout which compares the final expenditures, as reported on the final grantee report, to the initial grant award.

The Board has established a process for CATPA office staff to use for monitoring grant recipients. This process includes procedures for reviewing reimbursement requests for appropriate documentation and adherence to the program's budget, reviewing grantees' required reports to monitor grant compliance and achievement of objectives, holding quarterly project director meetings, and reimbursement procedure trainings. The CATPA office's staff also perform on-site grantee monitoring, which includes reviews of financial records, payroll documents, and equipment purchases. In addition to on-site monitoring, CATPA staff members perform invoice monitoring, which includes review of invoice submissions or reimbursement requests made by grantees to ensure that all documentation is correct and agrees to the approved budget.

Based on our testing, we determined that the Department administered the Fund in compliance with the Fund's statutory requirements and Board approved guidelines. However, we identified an issue with the way the Department was recording Fund revenue for a portion of its annual collections. The testing we performed and the results of our testing are detailed below.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether the Department complied with the statutory requirements for the Fund's grant distributions, expenditures, and overall compliance with generally accepted accounting principles.

We tested a sample of 30 grantee reimbursement requests and 10 administrative expenditures from the Fund for Fiscal Year 2016. As part of our testing of the 30 grantee reimbursement requests, we reviewed the associated grant agreements and verified that the grantees selected used the funds for allowable programs per Section 42-5-113, C.R.S. As part of our testwork, we compared the grantee's Board approved budget to the submitted reimbursement requests. For the sample of administrative expenditures, we reviewed invoices to determine whether the expenditures supported the purpose of the fund, were appropriately coded as administrative costs of the Fund and whether they were properly approved. We also performed testwork to determine whether Fiscal Year 2016 administrative expenditures totaled less than the statutorily-established maximum amount.

In addition, we reviewed the Department's processes for recognizing and recording Fund revenue from Fiscal Years 2012 through 2016 and the amounts assessed and collected each fiscal year. Assessed revenues represent the number of CATPA fee-applicable motor vehicle policies that are self-reported by Colorado auto insurance companies to CATPA. Collected revenues represent cash collections during the period.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

The CATPA grant invoice instructions, which were created by the CATPA office and approved by the Board, detail the process that

grantees must follow in order to be reimbursed. CATPA office guidelines state that reimbursement requests that are incomplete will not be approved and grantee expenses will be reimbursed by the CATPA office in a timely manner. While statute does not address a specific time frame for reimbursing grantees, the CATPA office has established guidelines to ensure that complete and accurate reimbursement requests are approved within 45 days. Based on these guidelines, we tested the samples selected based on this 45-day threshold.

Section 42-5-112(5)(d), C.R.S., states that the CATPA office cannot use more than 8 percent of the monies in the Fund for operational or administration expenses.

The Governmental Accounting Standards Board (GASB) issues standards for governments to follow, including the appropriate methods for recognizing financial activity for purposes of financial reporting. Both GASB [Codification N50.114] and the OSC's Manual [Chapter 3, Section 3.3] indicate that accounts receivable should be recorded in the period when an enforceable legal claim to the asset arises or when the assets are received, whichever occurs first. Revenues should typically be recognized in the same period that the assets are recognized. GASB codification Section N50.115 states that governments should recognize revenues that are levied, or assessed, in the period of the assessment, even if the enforceable legal claim arises or the due date for payment occurs in a different period.

Section 10-4-617(1)(b), C.R.S., requires Colorado automobile insurers to pay the CAPTA office the assessed biannual fee on or before January 1 and July 1 each year. Each automobile insurer must notify the CAPTA office in August of each fiscal year of the number of motor vehicles insured as of July of that year. The Department then uses this information to calculate the assessed fee that is due January 1 and July 1 each year. An enforceable legal claim to the asset exists at the time of the insurers' self-assessment date in August of each fiscal year.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

The Department did not properly recognize Fund revenue in Fiscal Years 2012 through 2016. Specifically, the Department used the payment due date on individual assessments as the criteria for recognizing Fund revenue rather than the billing date. This resulted in the Department delaying recognition of $5.7 million in revenues during Fiscal Years 2012 through 2016. Approximately $1.0 million of this difference is related to Fiscal Year 2016, meaning that current year revenues were understated by approximately $1.0 million.

WHY DID THIS PROBLEM OCCUR?

During Fiscal Year 2012, the Department reviewed the related statutes and accounting guidance and determined they did not have a claim to the assessed amounts that were due in July and, therefore, delayed revenue recognition until the next fiscal year. The assessment fee is based on the estimated number of automobiles insured and reported by August 15, and therefore the related revenue should be recognized during the same fiscal year, regardless of when the fees are received.

WHY DOES THIS PROBLEM MATTER?

Noncompliance with established accounting principles and Fiscal Procedures related to revenue recognition can result in incorrect revenue amounts being recorded in the State's accounting system and, ultimately, to misstatements of the State's financial statements. In addition, incorrect accounting can lead to misstatements that give management an incorrect or unreliable picture of the Fund's financial position in a specific fiscal year.

CLASSIFICATION OF FINDING	NOT CLASSIFIED – NOT AN INTERNAL CONTROL ISSUE

THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION

RECOMMENDATION 2016-041

The Department of Public Safety should ensure that it properly records revenue within the Colorado Automobile Theft Prevention Cash Fund in the self-reported assessment period from the Colorado Automobile insurers.

RESPONSE

DEPARTMENT OF PUBLIC SAFETY

AGREE. IMPLEMENTATION DATE: JUNE 2017.

The Department agrees to make this change. This change will be made effective for Fiscal Year 2017.

DEPARTMENT OF PUBLIC SAFETY

The following recommendation relating to an internal control deficiency classified as a SIGNIFICANT DEFICIENCY was communicated to the Department in the previous year and has not been remediated as of June 30, 2016, because the original implementation date provided by the Department is in a subsequent fiscal year. This recommendation can be found in the original report and SECTION IV: PRIOR RECOMMENDATIONS of this report.

ACCOUNTING TRANSACTIONS AND FINANCIAL REPORTING					
CURRENT REC. NO.	2016-042	PRIOR REC. NO.	2015-018	IMPLEMENTATION DATE	A JUNE 2017 B JUNE 2017 C JUNE 2017
CLASSIFICATION	SIGNIFICANT DEFICIENCY				

DEPARTMENT OF REVENUE

The Department of Revenue (Department) is responsible for managing the State's tax system. Tax collections totaled about $14.5 billion in Fiscal Year 2016. Of this amount, about $11.8 billion represents collections for the General Fund; the remainder represents collections made on behalf of the other government entities, such as local governments and the Highway Users Tax Fund (HUTF). In addition, the Department is responsible for performing various other functions, including the following:

- Issuing driver licenses, identification cards, and permits through its Division of Motor Vehicles (Division). The Division is also responsible for regulating commercial driving schools, providing operations support for the statewide vehicle titling and registration system, enforcing the State's auto emissions program, and ensuring compliance with registration requirements for the International Registration Plan and International Fuel Tax Act programs. In Fiscal Year 2016, the Division collected approximately $595 million in taxes and fees.

- Administering the State Lottery, which grossed more than $594 million in ticket sales during Fiscal Year 2016. Of this amount, approximately $136 million was available for conservation as well as for wildlife, parks, open space, and outdoor recreation projects, including projects funded through Great Outdoors Colorado.

- Acting as a collection agent for city, county, Regional Transportation District, and special district taxes. In Fiscal Year 2016, the Department collected approximately $1.5 billion in taxes and fees on behalf of entities such as these.

- Collecting taxes and fees for the HUTF which is primarily for the benefit of highway maintenance projects in the State. In Fiscal Year

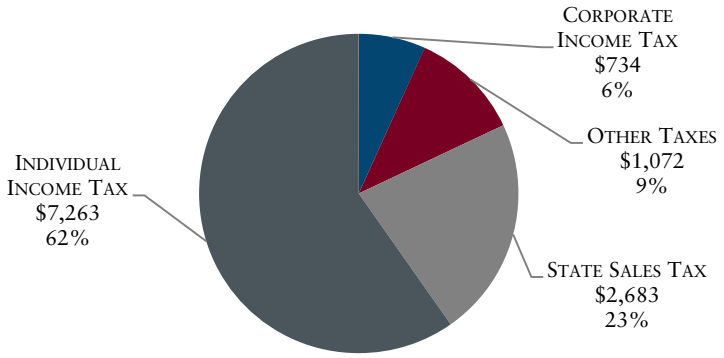
2016, amounts collected for the HUTF totaled approximately $1.2 billion.

- Regulating the limited stakes gaming activities in Cripple Creek, Black Hawk, and Central City. Adjusted gross proceeds totaled about $803 million during Fiscal Year 2016. The Division of Gaming collected about $116 million in gaming taxes on these proceeds.

- Enforcing tax, cigarette and tobacco, marijuana, alcoholic beverage, motor vehicle, and emissions inspection laws.

The following chart shows the Department's collections by type of tax for Fiscal Year 2016.

DEPARTMENT OF REVENUE
GENERAL FUND REVENUE COLLECTIONS FOR YEAR ENDED JUNE 30, 2016 (IN MILLIONS)

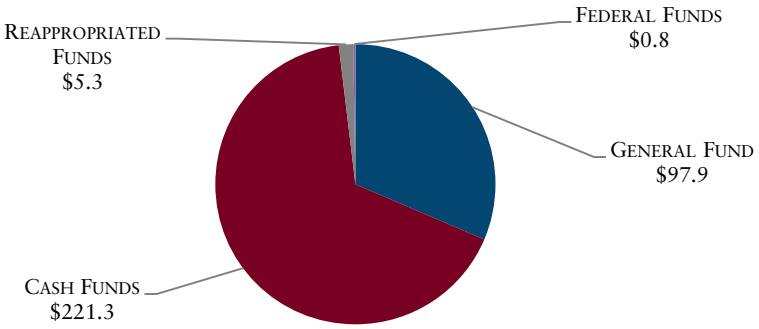


SOURCE: Department of Revenue's June 30, 2016 Revenue Collections Report.

In Fiscal Year 2016, the Department was appropriated approximately $325.3 million in federal and state funds, and 1,371 full-time-equivalent (FTE) staff.

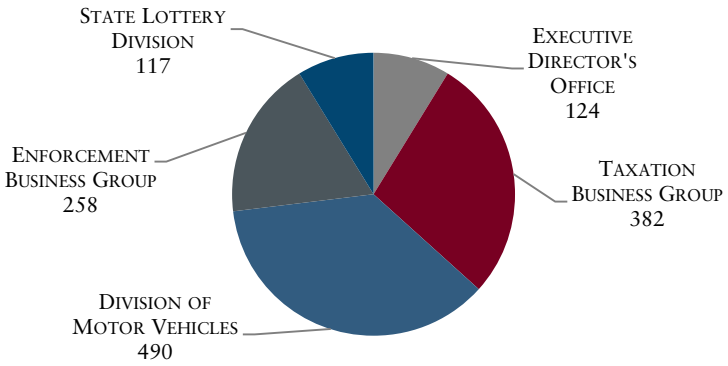
The following charts show the appropriations by funding source and FTE by major areas, respectively, within the Department for Fiscal Year 2016.

DEPARTMENT OF REVENUE
FISCAL YEAR 2016 APPROPRIATIONS
BY FUNDING SOURCE (IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2016-17 Appropriations Report.

DEPARTMENT OF REVENUE
FISCAL YEAR 2016 FULL-TIME-EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2016-17 Appropriations Report.

We identified four overall areas related to information technology controls in which the Department could make improvements to its operations.

INFORMATION TECHNOLOGY

The Department is a Governor's Office of Information Technology (OIT) supported agency, as we discussed on PAGE II-26 within this Section. Generally, OIT's Cyber Policies define the detailed requirements for the Department's systems, such as requirements over user account

management. However, as of January, 2016, the GenTax application support function was transferred from OIT to a third party contractor, Fast Enterprises (Fast). This transfer resulted in Fast being responsible for developing and implementing, with departmental oversight, all GenTax application changes as well as the overall design and maintenance of the system and its database. However, after the transfer, OIT retained primary responsibilities over access control, networking, and server and operating system support functions related to GenTax.

GENTAX INFORMATION SECURITY

The Department is the business owner of the GenTax application. GenTax is the State's primary information system for processing taxes collected by the State, including estate, sales, severance, business, and individual and corporate income taxes. During Fiscal Year 2016, the system was responsible for collecting nearly $14.6 billion in revenue and paying out approximately $1.1 billion in refunds. Most users in the system work for the Department's Division of Taxation, but other divisions within the Department have a variety of access that allows for and addresses reporting, accounting, monitoring, or other data sharing needs.

Because the GenTax system contains Federal Tax Information (FTI) and Social Security Administration (SSA) data, the system must adhere to the federal Internal Revenue Service (IRS) policies and be audited by the IRS every 3 years. The most recent IRS audit report was produced in February 2015. The IRS is next scheduled to audit GenTax in Calendar Year 2018.

Responsibility for the reliability, accuracy, and availability of the GenTax system is shared between the Department and OIT. The Department also works with Fast to provide GenTax application support. These responsibilities are described as follows:

- The Department is responsible for conducting periodic user access reconciliation reviews of the GenTax application level users wherein the access rights granted to the users are reviewed for appropriateness based on their job responsibilities. The GenTax application has 287 security groups with varying levels of privileges assigned to each of them. Each security group has an assigned group owner who is responsible for the users assigned to that group and performs the user access reconciliation reviews. The Department is also responsible for reviewing access to the GenTax database. Access to the GenTax database is restricted to authorized OIT employees, Department staff, and contractors.

- OIT is primarily in charge of providing the infrastructure services for the Department. OIT provides primary logical access support for the GenTax application, databases, and operating systems. As part of providing this support, OIT staff are responsible for user access management, password management, periodic user access reviews of the operating systems, and physical security of the facilities that house GenTax. The OIT staff that provide the above services have administrative access privileges within the GenTax application and database that allow them access to all data within the system, including FTI and SSA data. OIT is responsible for making its staff aware of policies including both Colorado Information Security Policies (CISPs or Security Policies) and Cyber Policies, issued by OIT, and IRS guidelines.

- Fast is primarily responsible for GenTax application support, including configuration management, installation of service packs, and software upgrades. As of January 2016, the Department reported that GenTax application support was fully transitioned to Fast.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We reviewed and tested IT general controls related to GenTax by interviewing relevant staff, reviewing policies and procedures,

analyzing agency-provided lists of GenTax user accounts as well as other system-generated reports and information, and analyzing system configuration files. We then tested the information for compliance with CISPs, OIT Cyber Policies, or IRS guidelines. We also reviewed the access reconciliation procedures, FTI security policy, and relevant documentation for the GenTax application to determine compliance with the Department's internally established access review process.

Our audit work was designed to determine whether the IT control activities related to GenTax information security, individually or in combination with others, were in place, properly designed, and operating effectively to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the Department's tax collection and reporting activities during Fiscal Year 2016.

Additionally, we reviewed with the Department and OIT staff supporting documentation to determine their progress with implementing our prior audit recommendations from Fiscal Years 2014 and 2015. Specifically, our audit work reviewed the following areas of concerns we identified through our prior audit recommendations:

1. Ensuring that terminated employee access is disabled in a timely manner.

2. Ensuring user access reviews are completed in accordance with the Department's procedures.

3. Training OIT support staff on IRS guidelines.

4. Granting GenTax new user access in accordance with the Security Policies.

5. Monitoring of support accounts that can potentially access FTI on a regular basis to verify that policies are followed.

6 Reviewing all GenTax system accounts for inactivity to determine if employees no longer need access.

We found that our prior year recommendations have either been partially implemented or not implemented by the Department and OIT.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY AND HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We identified problems related to the overall security of information within the GenTax system and have presented these below in separate sections for the Department and OIT.

DEPARTMENT

THE DEPARTMENT FAILED TO NOTIFY OIT'S ACCESS CONTROL TEAM OF TERMINATED OR TRANSFERRED GENTAX USERS IN A TIMELY MANNER. We determined that four of the 997 active GenTax accounts that can access either the application or the database belonged to terminated or transferred users that were not disabled within security policy time frames. Specifically, the Department failed to notify OIT's access control team to disable access when either the user was terminated or when the user transferred out of their current role. These user accounts were active for a range of 10 to 32 days past their termination or transfer date. *Security Policy [P-CISP-001 Access Control, Section 7.1.8] requires that an agency shall notify the access control team when accounts are no longer required, when users are terminated or transferred, and/or when individual information system usage or need-to-know changes.*

INADEQUATE ACCESS RECONCILIATION PROCESS FOR GENTAX APPLICATION AND DATABASE.

- During Fiscal Year 2016, the Department updated its application

access review procedures and communicated the revised procedures to staff, based on our prior audit recommendation; however, we continued to find problems with the Department's procedures and process, which are outlined in the bullets below.

- For the 1 month selected for testing, 10 GenTax security groups were reviewed 31 days past the due date outlined in the Department procedures. The Department was unable to provide documentation showing that staff followed up with emails, as required, on the late reviews. *GenTax Security Review Procedures established by the Department requires that staff send an email to security group reviewers if reviewers have not documented the GenTax Security Google spreadsheet by the 10th of the month.*

- Although the procedures state that failure to perform the monthly security review will result in GenTax access suspension for the reviewers or the associated group members, we determined that these resulting measures were not enforced for the 10 GenTax security groups that were not reviewed in a timely manner. *The Department procedures state that failure to perform the review will result in suspension of GenTax access for the reviewer and associated group members.*

- Department staff stated that the GenTax security group listing was reviewed, however, staff were unable to provide documentation to evidence that the GenTax Security groups were reviewed and updated. *The Department procedures state that Department staff are required to update the Google spreadsheet to reflect profile changes upon notification of changes from the reviewers, and will review for additional changes quarterly.*

- The Department has not performed an access review for the GenTax database during Fiscal Year 2016. The GenTax database containing FTI is primarily accessed by Fast employees, some of whom have administrative abilities in the database that provides access to update data and tables in the GenTax database. *Security*

Policy [P-CISP-001 Access Control, Section 7.1.10] requires that an Agency shall periodically review accounts for compliance (at least annually) with account management requirements. Account management requirements include defining specific types of information system accounts to support organizational missions/business functions and specifying and documenting authorized users of the information system and assigned privileges for each account.

LACK OF FTI TRAINING AND HOLDING STAFF ACCOUNTABLE.

- We determined that eight OIT employees at the state data centers that host the GenTax system have not received the mandatory FTI training in Fiscal Year 2016. These data center employees indirectly support the GenTax system, in that they have access to equipment storing or processing FTI or SSA data, but do not directly access the data. Although, the Department is responsible for ensuring all Department and OIT employees, as well as contractors, receive FTI training, the Department delegated this responsibility to OIT to train the data center employees on the use and security of FTI and SSA data. Based on inquiries with Department staff, OIT was in the process of procuring an FTI training module in Fiscal Year 2016. However, OIT did not have this training in place by June 30, 2016. We did not identify any FTI training noncompliance with active OIT employees that directly support the GenTax system.

- For eight staff listed on the Department's FTI training tracking spreadsheet, we noted that communication was sent from Department staff in December 2015, notifying the supervisor of staff having not completed FTI training. However, as of February 2016, these same staff remained non-compliant, and as of June 30, 2016, three of these staff had not completed the required FTI training during Fiscal Year 2016.

  IRS Publication 1075, Tax Information Security Guidelines For Federal, State, and Local Agencies, Section 1.1 states that agencies [such as the Department] that receive FTI and SSA data must have

adequate programs in place to protect such data. In addition, Section 6.1 states that "agencies are required to provide a training program for their employees and contractors." FTI Security Policy established by the Department states that the annual Federal Tax Information Security Training will be provided to all GenTax users with access or potential access to FTI or Social Security Administration (SSA) data, users with access or potential access to FTI outside of the application, including anyone in management who will have access because of a review process, and personnel with access to equipment storing or processing FTI or SSA data.

OIT

OIT'S ACCESS CONTROL TEAM FAILED TO DISABLE GENTAX USER ACCOUNTS IN ACCORDANCE WITH REQUIRED TIMEFRAMES. We determined that seven of the 997 active GenTax accounts that can access either the application or the database belonged to terminated or transferred users that OIT did not disable within the security policy time frame. Specifically, OIT failed to disable user access after the Department sent notification that the user was either terminated or transferred out of their current role and no longer required access. These user accounts were active for a range of 19 to 213 days past their termination or transfer date. *Cyber Policy [POL 113, Section 8.3.2] states that OIT shall disable information system access immediately for personnel terminations. OIT shall terminate/revoke any authenticators/credentials associated with the individual.*

NEW USER ACCESS NOT GRANTED ACCORDING TO STATE POLICY. OIT indicated that new user access was being granted in accordance with the Security Policies by requiring that user access roles be clearly listed on the access request forms; however, for 12 of the 23 new users tested (52 percent), we found that the access forms did not specifically state the roles granted to the user in the GenTax application or operating system. Rather, the forms "emulated" or copied the access of other user accounts. Emulating another user's account access does not comply with Security Policies, which require that roles be clearly listed on the access request form. Additionally, for six of the 23 new users tested (26 percent), the access forms did not specify the roles to be granted in the GenTax application. As new users' access rights were

not listed on the form, we could not validate that access granted by OIT in the GenTax application was explicitly approved by new users' supervisors. While OIT staff stated that access was granted based on the employee title specified by the supervisors on the access request form, we found that for two of the 23 new users we tested (9 percent), the privileges granted in the GenTax system were not the same even though they had the same job title. *Security Policy [P-CISP-001 Access Control, Section 7.1.4] requires that agency shall specify and document authorized users of the information system, group and role membership, and access authorizations (i.e., privileges) and other attributes (as required) for each account. Cyber Policy [POL 102, Section 8.1.13] requires that OIT shall authorize access to information systems based on a valid access authorization, and intended system usage.*

GENTAX OPERATING SYSTEM NOT SET TO AUTOMATICALLY DISABLE ACCOUNTS. The GenTax operating system is not configured to automatically disable user accounts that have been inactive for more than 90 days. We found that six of the 997 user accounts had been inactive for more than 90 days but were not disabled by OIT, as required by policy. These user accounts belonged to both temporary and regular OIT and Department staff. Although OIT's access control team stated that a mitigating control in the form of a manual review of all accounts for inactivity was in place to determine if employees no longer need access, we found that these reviews are not consistently performed. *Security Policy [P-CISP-001 Access Control, Section 7.1.13] and Cyber Policy [POL 102, Section 8.1.18] requires that the information system automatically disables inactive accounts after 90 days of inactivity.*

WHY DID THESE PROBLEMS OCCUR?

We identified the following causes and have presented these below in separate sections for the Department and OIT.

DEPARTMENT

LOGICAL ACCESS RIGHTS AND ACCOUNT DISABLING NOTIFICATION NOT SENT IN A TIMELY MANNER. The Department stated, for one of the four accounts, that late notification was due to a supervisor being on

vacation at the time. The Department could not provide reasons for the other three user accounts.

DEPARTMENT STAFF FAILED TO COMPLY WITH DEPARTMENT APPLICATION REQUIREMENTS.

- Department staff did not comply with follow up email requirements when the application security group owners did not perform the monthly reviews, and also did not disable access when reviews were not conducted within Departmental procedure time frames. Department staff reported that they could not find any correspondence indicating that they had followed up on the late reviews. Further, staff explained that the Department is actually applying a stair-step approach for any late reviews, instead of the rigid approach described in the current version of the procedures.

- The Department's procedures do not contain timelines for when management should complete follow up on late application access reviews after the 10th of the month, for example by the 15th or 20th. Department staff stated that when the policies were developed, the Department did not contemplate a time frame for this requirement.

- Although the Department's procedures outline the process to update the GenTax application security groups, there is no guidance on how the review should be documented and maintained.

- There is no formal training provided for new or existing security group owners to ensure management expectations are understood and being followed.

DEPARTMENT FAILED TO REASSIGN SECURITY REVIEWS IN TRANSITION.

- For the 10 GenTax application security groups that were not reviewed in a timely manner, the Department failed to reassign the responsibility of the security group owner in a timely manner when the reviewer transitioned out from the role because it did not

foresee a need to reassign a backup or new owner after the transition occurred.

- The Department has not communicated or clarified the responsibility of performing the GenTax database reviews with OIT when the GenTax application support was transitioned to Fast during Fiscal Year 2016.

INADEQUATE MONITORING OVER FTI TRAINING.

- The Department discontinued the process of tracking the annual FTI training requirement for OIT staff supporting the state data centers. Although, OIT assumed responsibility for procuring an FTI training program for its staff, the Department, as the GenTax business owner, is responsible for ensuring that OIT has an FTI training program in place and training staff, in accordance with the Department's FTI Security Policy.

- We found that the Department does not hold either supervisors or their staff accountable for ensuring that the required FTI training is completed on an annual basis. Department staff stated that the staff tracking FTI training do not unilaterally hold staff accountable for non-compliance. Instead, management relies on the GenTax security group owners and employee supervisors to evaluate staff performance and administer corrective or disciplinary actions.

OIT

LOGICAL ACCESS RIGHTS AND ACCOUNT DISABLING NOT REMOVED IN A TIMELY MANNER. In general, OIT stated that staff were disabling access to the operating system, but failed to disable access to the application and database. However, OIT could not provide specific reasons for each of the seven instances.

OIT STAFF FAILED TO COMPLY WITH SECURITY POLICIES.

- Although security policies require that access rights granted to

users be clearly listed in the user access request forms, OIT staff responsible for access control continued to "emulate" GenTax system access of other user accounts if the supervisor determines that the new user has similar job functions to the user being emulated. OIT staff also failed to follow Departmental policy and granted new user access when roles were not specified on the user access form.

- OIT's access control team stated that automatic disabling is not configured on the GenTax operating system due to the business need to ensure that seasonal workers that need access to GenTax only during the busy tax season can continue to have an active account.

WHY DO THESE PROBLEMS MATTER?

In combination, these deficiencies increase the risk of system compromise and threaten the confidentiality, integrity, and availability of the GenTax system and the information it contains. If GenTax information security processes and controls are not appropriately managed, it could severely impact the State's ability to conduct tax processing operations in an effective, efficient, and reliable manner.

CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATIONS 2013-1, 2015-008, 2015-009, 2015-019, AND 2015-020	

RECOMMENDATION 2016-043

The Department of Revenue (Department) should improve GenTax information security controls by:

A Ensuring that Department staff send notifications in a timely manner to the Governor's Office of Information Technology's (OIT) access control team to disable user access as required by

Colorado Information Security Policies.

B Evaluating and modifying Department procedures, as needed, and holding staff accountable on follow-up when GenTax application security group owners do not perform access reviews in a timely manner.

C Updating Department procedures to establish a timeline for when management should complete follow-up on late user access reviews at the application layer.

D Updating Department procedures and reviewing GenTax application user access to clarify expectations when GenTax security groups are updated, as well as documenting and maintaining the reviews.

E Formally training new and existing GenTax application layer security group owners responsible for performing user access reviews on the procedures formalized by the Department to ensure expectations are well understood. Training materials should be documented and maintained.

F Establishing and documenting procedures to perform GenTax database access reviews.

G Working with OIT to resume tracking of the annual Federal Tax Information (FTI) training requirement for OIT support staff at the state data centers, to ensure that they receive FTI training as required by Department policy.

H Developing a process to effectively hold supervisors accountable when employees are not compliant with FTI training requirements.

I Working with OIT to configure the Department's operating system to automatically disable users after 90 days of inactivity, as required by Colorado Information Security Policies.

RESPONSE

DEPARTMENT OF REVENUE

A AGREE. IMPLEMENTATION DATE: JULY 2017.

The Department will update its Employee Exit Procedures/Checklist form to include instructions, as well as specific timeframes, to communicate to OIT access control when accounts are no longer required, when users are terminated or transferred, and when any other user security related changes are necessary. As a reminder to all staff, the information will be communicated via email on, at least, an annual basis.

B AGREE. IMPLEMENTATION DATE: JULY 2017.

The Department of Revenue will review and update the existing GenTax Security Review document to clarify that a courtesy notification may be provided to Appointing Authorities that the reviewer did not perform their review. Appointing Authorities are ultimately responsible for holding their staff accountable for timely completion of the security review, determining any necessary corrective action, and maintaining any necessary follow-up documentation.

C AGREE. IMPLEMENTATION DATE: JULY 2017.

The Department of Revenue will review and update the existing GenTax Security Review document to require that management complete follow-up on late user access reviews by the 15th of the month.

D AGREE. IMPLEMENTATION DATE: JULY 2017.

The Department of Revenue will review and update the existing GenTax Security Review procedures to add documentation retention requirements for security profile changes and quarterly reviews by the Taxation Deputy Director, who is responsible for these reviews.

E AGREE. IMPLEMENTATION DATE: JULY 2017.

The Department of Revenue will review and update the existing GenTax Security Review document to require that all existing security group owners sign a certification form upon completion of the training. The Taxation Deputy Director, or a delegated staff member, will provide training, along with training materials, to new security group owners, and will retain the training certification form as verification that the training was completed and that expectations are understood. Existing security group owners have already been trained, but will receive the training materials to review, and will also be required to sign a certification form as verification that expectations are understood.

F AGREE. IMPLEMENTATION DATE: JULY 2017.

The Department of Revenue will create procedures for GenTax database reviews, and will include them in the existing GenTax Security Review document. A database security group owner will be established and will be added to the Google tracking sheet currently used by security group owners. The same, or similar, review and documentation requirements of other security group owners will be set for the database security group owner. The Department will have to work with OIT to obtain the list of users with access to the database in order to perform the reviews.

G AGREE. IMPLEMENTATION DATE: JULY 2017.

DOR and OIT have been actively coordinating training efforts. DOR's FTI training will continue to be required for all OIT employees with access to the application. OIT is in the process of developing their own in-house training to provide to OIT employees assigned to DOR that do not have access to the application, such as data center employees. These employees will be allowed to complete OIT's FTI training once available. However, OIT will provide DOR a listing of those employees along with their training certifications for DOR's records. DOR will provide training to those OIT employees who are assigned to

DOR and do not have access to the the application until OIT's training module is fully functional based upon the listing of employees with such access provided to DOR by OIT.

H AGREE. IMPLEMENTATION DATE: JULY 2017.

While DOR's FTI security policy states that access "may be terminated for non-compliance," it is not a requirement. According to the State of Colorado's Personnel Board Rule 1-9 (4 CCR 801), the employee's appointing authority has the power to evaluate performance and administer corrective or disciplinary action. Therefore, DOR's Disclosure Officer cannot unilaterally hold staff accountable for non-compliance, and must provide notification to employee supervisors who would then be responsible for determining appropriate corrective action. Going forward DOR will adjust procedures to notify supervisors of non-compliant employees that access will be disabled within one week of notification of non-compliance.

I AGREE. IMPLEMENTATION DATE: JULY 2017.

The Department of Revenue will work with OIT to implement auto-disabling of a user's Active Directory account after 90 days of inactivity per Colorado Information Security Policies.

RECOMMENDATION 2016-044

The Governor’s Office of Information Technology (OIT) should improve GenTax information security controls by:

A Disabling GenTax system access upon notification from the Department, as required by Colorado Information Security Policies (Security Policies).

B Granting GenTax new user access to the system in accordance with

Security Policies by requiring that user access roles be clearly listed on the access request forms.

C Working with the Department to configure the Department's operating system to automatically disable users after 90 days of inactivity, as required by Security Policies.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

A AGREE. IMPLEMENTATION DATE: MARCH 2017.

The Governor's Office of Information Technology (OIT) agrees with the need to disable GenTax access based on the security policies. OIT plans to use the Active Directory (AD) to prioritize departing employee notification Change Order tickets via a risk assessment (RA), set the expiration on the AD and GenTax account, and then fully off board on the departure date. Disabling of AD removes access at the operating, network, and application layers. The RA is used to build a business case to emphasize the threat to confidentiality, integrity, and availability (impact to the business) based on the threat agents (separating employees) exploiting the vulnerability (undeleted active accounts).

B AGREE. IMPLEMENTATION DATE: MARCH 2017.

The Governor's Office of Information Technology (OIT) agrees with this finding. It should be noted that OIT is not the owner of the GenTax system, but a service provider: OIT provides access control based on the security profiles presented by the Director of Taxation. However, OIT will work with the Department of Revenue (DOR) to ensure that the requester specifies the access role on the access request form. This will require extensive communication with DOR, educating the team there and

documenting GenTax profiles so that specific access role is provided based on the user's role.

The OIT access control (AC) team will meet with the managers at DOR and the vendor supporting the application (FAST Enterprises) to ascertain the current user security roles and create a final list of accesses that can be requested on the access control form so users can select appropriate roles. Once the form is updated, OIT will communicate to the DOR managers that user security roles will need to be identified for access to be granted to the application. Implementation date: March, 2017

C AGREE. IMPLEMENTATION DATE: JULY 2017.

The Governor's Office of Information Technology (OIT) agrees to the automatic disabling of user accounts after 90 days of inactivity. OIT will work with DOR and FAST to implement application level controls to automatically disable user's account after 90 days of inactivity. To address the gap of individuals with direct access to the database (DB), OIT proposes that DOR include FAST on the checklist for employee on boarding and off boarding and that a list of individuals with access to the DB be provided to OIT monthly so OIT can cross reference the separating employees list against the list from DOR and remove access from the DB as well as Active Directory (AD).

Since this is not an application maintained by OIT, further discussion with DOR and the vendor are needed to implement the mitigating control. Also, since this resolution relies on the vendor's ability to implement, OIT can only estimate a possible implementation date. In the interim, OIT will continue the current process of reviewing accounts that have been inactive for more than 90 days and notify relevant mangers to take action.

GENTAX LOGICAL ACCESS AND SYSTEM SECURITY COMPLIANCE

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate "classified or limited use" report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding to be sensitive in nature and not appropriate for public disclosure. Therefore, the following finding has been generalized for public reporting purposes.

The Department is the business owner of the GenTax application. GenTax is the State's primary information system for processing taxes collected by the State, including estate, sales, severance, business, and individual and corporate income taxes. Most users in the system work for the Department's Division of Taxation, but other divisions within the Department have a variety of access that allows for and addresses reporting, accounting, monitoring, or other data sharing needs.

Responsibility for the reliability, accuracy, and availability of the GenTax system is shared between the Department and OIT. The Department also works with Fast to provide GenTax application support. As of January 2016, the Department reported that GenTax application support was fully transitioned to Fast, with OIT primarily in charge of providing the infrastructure services for the Department.

OIT provides primary logical access support for the GenTax application and supporting systems. As part of providing this support, OIT's access control team is responsible for:

- User access management, which involves the Department

supervisors submitting an access request form specifying the new user's title, role, and GenTax security groups.

- Password management, periodic user access reviews of the operating systems, and physical security of the facilities that house the GenTax system.

- Monitoring systems to assure they are in compliance with best practice security configuration guides developed and accepted by government, business, industry, and academia.

The OIT access control team has administrative access privileges within the GenTax application and supporting systems. OIT is responsible for making sure its staff are aware of policies including Colorado Information Security Policies (CISPs) and Cyber Policies issued by OIT and IRS guidelines.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We reviewed and tested IT general controls related to GenTax by interviewing relevant staff, reviewing policies and procedures, analyzing agency-provided lists of GenTax user accounts as well as other system-generated reports and information. Our audit work was designed to determine whether the IT control activities related to GenTax information security, individually or in combination with others, were in place, properly designed, and operating effectively to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the Department's tax collection and reporting activities during Fiscal Year 2016.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY AND HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We identified problems with user account management and system security configuration monitoring within the GenTax System. We measured the results of our audit work against the CISPs and OIT Cyber Policies.

WHY DID THE PROBLEMS OCCUR?

The Department lacked awareness of policy requirements over account provisioning, did not perform user access reviews according to policy requirements, and did not have adequate internal controls in place to track contractors responsible for supporting the system. Lastly, OIT failed to comply with updated security policies.

WHY DO THESE PROBLEMS MATTER?

In combination, these deficiencies increase the risk of system compromise and threaten the confidentiality, integrity, and availability of the GenTax system and the information it contains. If GenTax information security processes and controls are not appropriately managed, it could severely impact the State's ability to conduct tax processing operations in an effective, efficient, and reliable manner.

CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

RECOMMENDATION 2016-045

The Department of Revenue (Department) should improve GenTax information security controls by:

A Working with the Governor's Office of Information Technology (OIT), when initially assigning users to GenTax, for compliance with Colorado Information Security Policies.

B Including account management criteria for periodic user access reviews.

C Establishing timelines for supervisors to provide notification of user access removal to OIT's access control team.

D Establishing an efficient centralized process to maintain, review and update its list of contractors with access to the GenTax system to ensure accuracy and completeness.

RESPONSE

DEPARTMENT OF REVENUE

A AGREE. IMPLEMENTATION DATE: JULY 2017.

The Department will reinforce its existing access procedures with security group owners, and will work with OIT to update those procedures to ensure compliance with Colorado Information Security Policies.

B AGREE. IMPLEMENTATION DATE: JULY 2017.

The Department will include account management criteria in it existing user access reviews.

C AGREE. IMPLEMENTATION DATE: JULY 2017.

The Department will update its procedures to establish timelines for user access removal notification.

D AGREE. IMPLEMENTATION DATE: JULY 2017.

The Department will maintain a centralized list of contractors, and on a monthly basis, will review the list according to the GenTax monthly security review procedures.

RECOMMENDATION 2016-046

The Governor's Office of Information Technology (OIT) should improve GenTax information security controls by:

A Ensuring that account management criteria is followed when assigning support staff to the GenTax application and supporting systems.

B Including account management criteria for periodic user access reviews performed on the GenTax supporting systems.

C Establishing timelines for management to provide notification of user access removal to the access control team.

D Following and documenting compliance with Colorado Information Security Policy requirements.

RESPONSE

GOVERNOR'S OFFICE OF INFORMATION TECHNOLOGY

A AGREE. IMPLEMENTATION DATE: JANUARY 2017.

The Governor's Office of Information Technology (OIT) agrees that account management criteria should be followed when assigning access to the GenTax application and supporting system. All privileged account access will require justification and approval within an agreed upon time frame.

B AGREE. IMPLEMENTATION DATE: DECEMBER 2017.

The Governor's Office of Information Technology (OIT) agrees with the finding and will ensure provisioning is performed by manually running reports as a short term solution by July 2017 and have plans for implementing an automated tool as a long term solution by December 2017.

C AGREE. IMPLEMENTATION DATE: DECEMBER 2017.

The Governor's Office of Information Technology (OIT) agrees that there should be an established time line so that OIT is informed of user access removal with sufficient lead time to manage this risk and will work with the Department of Revenue to set a reasonable timeframe for information on user access removal. OIT will have a short term solution in place no later than June 2017 and anticipates having a plan for a long term solution by December 2017.

D AGREE. IMPLEMENTATION DATE: JULY 2017.

The Governor's Office of Information Technology (OIT) agrees with this finding and is in the process of updating procedural documentation to reinforce compliance with the Colorado Information Security Policies.

GENTAX CHANGE MANAGEMENT

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate "classified or limited use" report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding to be sensitive in nature and not appropriate for public disclosure. Therefore, the following finding has been generalized for public reporting purposes.

Change management controls are intended to ensure that any changes

to an application or supporting system are properly authorized, designed, developed, tested, and approved prior to being implemented. Changes to the GenTax system are controlled through a proprietary change management application provided by Fast supporting the system. This change management application enforces controls to meet Colorado Information Security Policy requirements.

The GenTax application and database is supported by Fast who is responsible for designing and implementing changes with the Department's oversight. In addition to making functional changes to the GenTax application and database Fast is also responsible for system support and maintenance. This includes regular and periodic changes and upgrades needed to keep the system operational.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We reviewed and analyzed configuration settings of the GenTax change management system and interviewed agency and Fast staff to determine whether appropriate change management controls are in place for the GenTax system.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our work against the Colorado Information Security Policies.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found problems with the Department's change management controls over the GenTax system.

WHY DID THESE PROBLEMS OCCUR?

The Department failed to identify a change management control gap

with the GenTax system.

WHY DO THESE PROBLEMS MATTER?

Failure to properly control the change management process can lead to improper changes to the GenTax system. Ultimately, if GenTax change control processes are not operating effectively and appropriately managed, the State's ability to conduct tax processing operations in an effective, efficient, and reliable manner could be adversely impacted.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

RECOMMENDATION 2016-047

The Department of Revenue should implement appropriate change management controls to ensure that changes made to the GenTax system meet required Colorado Information Security Policies.

RESPONSE

DEPARTMENT OF REVENUE

AGREE. IMPLEMENTATION DATE: JULY 2017.

The Department of Revenue will work with OIT to implement a long-term automated change management monitoring solution, but will also implement a manual interim process by March 2017, to provide reasonable assurance the GenTax system meets required Colorado Information Security Policies.

GENTAX VENDOR ASSURANCE REPORTING

The GenTax vendor, Fast, is the software developer and system integrator of the State of Colorado's version of the GenTax software application. The State purchased a license to use the GenTax software and it was configured to the Department's specifications, in which these configurations are the sole property of the State. However, the GenTax software and any upgrades are owned, operated, and maintained by Fast. This includes the ability to update the application logic within the software that controls several financially significant calculations that the system performs. The GenTax application software is proprietary, and although the change management process is overseen by the Department, overall security of the application software is controlled by Fast. This security is crucial, as the GenTax application contains FTI and SSA information received directly from the IRS and SSA.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We reviewed with Department staff what assurance it obtains related to Fast's proprietary application software to ensure the security and confidentiality of FTI and SSA data, as well as compliance with state and federal laws, policies, and regulations.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured our results against the following:

- The Department's contract with Fast states within section 17, "It shall be the responsibility of the Contractor to keep all State records and information confidential at all times and to comply

with all Colorado State and Federal laws and regulations concerning the confidentiality of information to the same extent applicable to the State." The contract further states that the, "Contractor shall provide and maintain a secure environment that ensures confidentiality of all State records and information wherever located."

- The Department has published a Contract Management Policy [DOR-106A], which states that Department contract managers are responsible for ensuring "all contract provisions are being adhered to by the parties" and to "conduct performance monitoring…"

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We found that while Fast obtained an annual independent reviewers' opinion and associated report during Fiscal Year 2016, which indicated no issues were identified by the independent reviews, the Department did not perform a review of the report to determine whether Fast was maintaining a secure environment over its proprietary application software.

WHY DID THE PROBLEM OCCUR?

We identified that the Department has not developed a process to review and evaluate Fast's independent reviewers' annual opinion and report to gain assurance over Fast's control environment in relation to the proprietary GenTax application software.

WHY DOES THIS PROBLEM MATTER?

Without the Department reviewing the report over Fast's proprietary application software, it cannot gain assurance that the information flowing through GenTax, including FTI and SSA data, is not at risk of being compromised and misused.

CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

RECOMMENDATION 2016-048

The Department of Revenue (Department) should improve IT general controls related to the oversight of the GenTax vendor by formalizing a process to review and assess the vendor's independent assurance report annually, to gain assurance over its control environment over its proprietary application software used by the Department to ensure that it is maintaining a secure and confidential system environment for all state records and information. The process should include actions to conclude on the contents, opinions, and findings of the independent reviewers' report and remediate any findings or control issues noted in the report.

RESPONSE

DEPARTMENT OF REVENUE

AGREE. IMPLEMENTATION DATE: JULY 2017.

The Department of Revenue will implement a process to annually request and document a review and assessment of the vendor's independent assurance report for its proprietary application software, and work with the vendor to remediate any findings or control issues noted in the report.

STATE · OF · COLORADO
UNION AND CONSTITUTION
NIL SINE NUMINE
1876

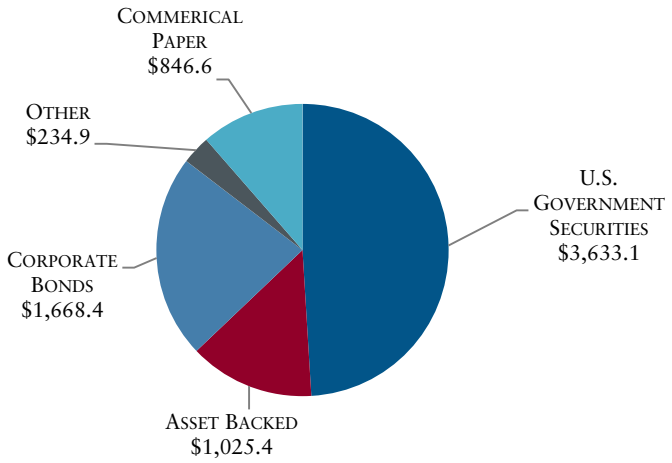
DEPARTMENT OF THE TREASURY

The Department of the Treasury (Treasury) is established by the State Constitution. The Treasurer is an elected official who serves a 4-year term. The Treasury's primary function is to manage the State's pooled investments and implement and monitor the State's cash management procedures. Other duties and responsibilities of the Treasury include:

- Receiving, managing, and disbursing the State's cash.
- Acting as the State's banker and investment officer.
- Managing the State's Unclaimed Property Program, the Interest-Free School Loan Program, the Senior and Veteran Property Tax Program, and the Colorado Housing and Finance Authority Loan Program.

The State's pooled investments are made up of a variety of securities, as shown in the following chart.

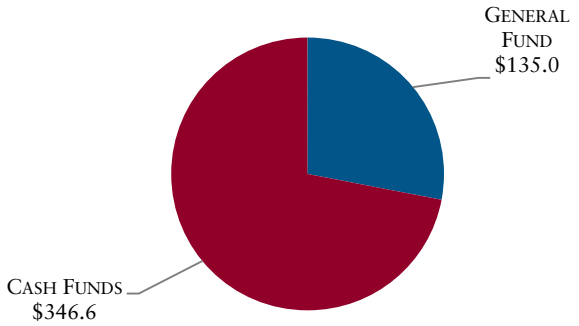
COLORADO TREASURY POOL PORTFOLIO MIX
AS OF JUNE 30, 2016
(IN MILLIONS)



SOURCE: Department of the Treasury records.

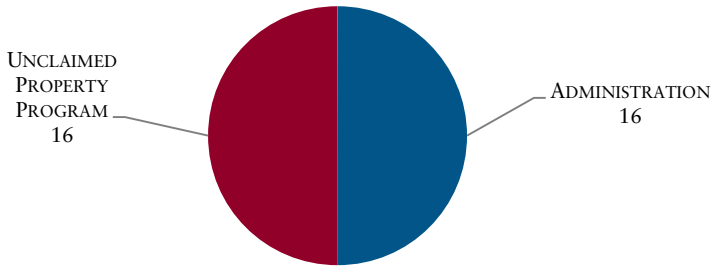
In Fiscal Year 2016, the Treasury was appropriated $481.6 million and 32 full-time-equivalent (FTE) staff. The following charts show the Department's appropriations by funding source and the appropriated FTE staff by major area for Fiscal Year 2016.

DEPARTMENT OF TREASURY
FISCAL YEAR 2016 APPROPRIATIONS
BY FUNDING SOURCE (IN MILLIONS)



SOURCE: Joint Budget Committee Fiscal Year 2016-17 Appropriations Report.

DEPARTMENT OF THE TREASURY
FISCAL YEAR 2016 FULL-TIME-EQUIVALENT STAFF
BY MAJOR AREAS



SOURCE: Joint Budget Committee Fiscal Year 2016-17 Appropriations Report.

The majority of the Treasury's funding (approximately 99 percent) was for special purpose programs, and the remaining 1 percent was for Treasury administration and the unclaimed property program. With the 16 FTE allotted, the Treasury administration division also manages the special purpose programs which include the following: (1) reimbursements to local governments for property tax revenues forgone due to the senior citizen and disabled veteran property tax exemption, (2) allocation of Highway Users Tax Fund revenues to

local governments, and (3) property tax reimbursements for property destroyed by a natural cause.

We identified one overall area in which the Department could make improvements to the policies and procedures in place for recording General Fund and Education Fund Revenue Anticipation Notes in the State's accounting system.

COMPLIANCE WITH COLORADO FUNDS MANAGEMENT ACT AND THE TAX ANTICIPATION NOTE ACT

The Colorado Funds Management Act (Funds Management Act) under Section 24-75-902, C.R.S., asserts that, because the State currently and in future years may experience fluctuations in revenue and expenditures and temporary cash flow deficits, part 9 of the statute is necessary and outlines the authority and mechanisms the State can utilize to fund the shortfalls. Under Section 24-75-905, C.R.S., the State Treasurer is authorized to sell Tax and Revenue Anticipation Notes (TRANs) to meet these shortfalls. TRANs are short-term notes payable from anticipated pledged revenue.

The Tax Anticipation Note Act under Section 29-15-112(1), C.R.S., authorizes the State Treasurer to issue TRANs for school districts. The purpose of these TRANs is to alleviate temporary cash flow deficits of school districts by making interest-free loans to those districts.

Section 24-75-914, C.R.S., requires the Office of the State Auditor to review information relating to TRANs and report this information to

the General Assembly annually. The following table and discussion provide information about the Treasurer's July 23, 2015, issuance of $600 million in General Fund TRANs Series 2015A (hereafter referred to as the General Fund Notes), the July 21, 2015, Education Loan Program (ELP) TRANs (hereafter referred to as the ELP Notes) issuance of $165 million (2015A), and the January 12, 2016 ELP issuance of $339 million (2015B).

STATE OF COLORADO
DETAILS OF TRANS ISSUANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

	General Fund Notes Series 2015A	Education Loan Program Notes Series 2015A	Education Loan Program Notes Series 2015B
Date of Issuance	July 23, 2015	July 21, 2015	January 12, 2016
Maturity Date	June 28, 2016	June 29, 2016	June 29, 2016
Issue Amount	$600,000,000	$165,000,000	$339,000,000
Denominations	$5,000	$5,000	$5,000
Face Interest Rate	1.67%	1.55%	2.10%
Premium on Sale	$7,731,000	$1,933,500	$2,938,400
Net Interest Cost to the State	0.28%	0.30%	0.24%

SOURCE: Office of the State Treasurer records.
NOTE: For comparative purposes, in Fiscal Year 2015 the Treasurer issued $500,000,000 in General Fund Notes and $410,000,000 in Education Loan Program Notes.

TERMS AND PRICE

Section 24-75-907(1), C.R.S., states that the General Fund Notes are required to mature no later than 3 days prior to the end of the fiscal year. The Department staff indicated that they have met this requirement. Section 29-15-112(5)(b), C.R.S., states that the ELP Notes are required to mature on or before August 31 of the fiscal year immediately following the fiscal year in which the notes were issued. In addition, if the notes have a maturity date after the end of the fiscal year, then on or before the final day of the fiscal year in which the ELP Notes are issued, there shall be deposited, in one or more special segregated and restricted accounts and pledged irrevocably to the payment of the ELP Notes, an amount sufficient to pay the principal, premium, if any, and interest related to the ELP Notes on their stated maturity date. The maturity dates of the General Fund Notes and the

ELP Notes comply with statutory requirements. Specifically, as noted in the above chart, the General Fund Note has a maturity date of June 28, 2016, and both of the ELP Notes have a maturity date of June 29, 2016. Neither is subject to redemption prior to maturity.

Notes in each series are issued at different face interest rates. These are the rates at which interest will be paid on the notes. The average net interest cost to the State differs from the face interest rates because the notes are sold at a premium, which reduces the net interest cost incurred.

SECURITY AND SOURCE OF PAYMENT

In accordance with the Funds Management Act, principal and interest on the General Fund Notes are payable solely from any cash income or other cash receipts recorded in the General Fund for Fiscal Year 2016. General Fund cash receipts include those that are subject to appropriation in Fiscal Year 2016 and any pledged revenue, including the following:

- Revenue not yet recorded in the General Fund at the date the notes were issued.
- Any unexpended note proceeds.
- Proceeds of internal borrowing from other state funds recorded in the General Fund.

The State Treasurer records monies reserved to pay the principal and interest of the General Fund Notes in the Note Payment Account in the State's accounting system, the Colorado Operations Resource Engine (CORE). The General Fund Notes were secured by an exclusive first lien on assets in the account. The State Treasurer held in custody the assets in the Note Payment Account.

According to Section 29-15-112(2)(e)(II), C.R.S., interest on the ELP Notes is payable from the General Fund. In accordance with the TRANs issuance documents, principal on the ELP Notes was required

to be payable solely from the receipt of property taxes received by the participating school districts during the period of March through June 2016, which were to be deposited to the General Fund of each school district. Section 29-15-112(4)(a), C.R.S., requires the school districts to make payments for the entire principal on the ELP Notes to the State Treasury. Per the TRANs issuance documents, these payments were to be made by June 25, 2016. The State Treasurer records monies received from school districts in an ELP Note Payment Account in CORE, and uses these payments to repay the principal on the ELP Notes. The school districts made all payments by June 25, 2016, and the State Treasurer used these funds to repay the principal on the ELP Notes.

The TRANs issuance documents state that if, on June 27, 2016, the balance in the ELP Note Payment Account is less than the principal of the ELP Notes at maturity, the Treasurer must deposit from any funds on hand that are eligible for investment an amount sufficient to fully fund the ELP Note Payment Account.

To ensure the payment of the General Fund and ELP Notes, the Treasurer agreed to deposit pledged revenue into one of the department-established restricted accounts, the Note Payment Account and the ELP Note Payment Account, to ensure that the balance on June 15, 2016, and June 27, 2016, respectively, would be no less than the amounts to be repaid. The note agreements also provide remedies for holders of the notes in the event of default. The amounts to be repaid on the maturity date are detailed in the following table.

STATE OF COLORADO TRANS AMOUNTS DUE AT MATURITY FOR THE FISCAL YEAR ENDED JUNE 30, 2016			
	General Fund Notes Series 2015A	Education Loan Program Notes Series 2015A	Education Loan Program Notes Series 2015B
Date of Issuance	July 23, 2015	July 21, 2015	January 12, 2016
Maturity Date	June 28, 2016	June 29, 2016	June 29, 2016
Principal	$600,000,000	$165,000,000	$339,000,000
Interest	$9,305,556	$2,394,167	$3,307,528
Total Due at Maturity	$609,305,556	$167,394,167	$342,307,528
SOURCE: TRANs Issuance Documents.			

We determined that the account balance plus accrued interest earned on investments for May 2016 was sufficient to pay the principal and interest without borrowing from other state funds on June 15, 2016, and June 27, 2016. In accordance with the TRANs issuance documents, if the balance in the General Fund Note Payment Account on June 15, 2016, had been less than the principal and interest of the General Fund Notes due at maturity, the Treasurer would have been required to deposit into the Note Payment Account all General Fund revenue available at that time, and borrow from other state funds until the balance met the required level.

LEGAL OPINION

Sherman & Howard L.L.C. and Kutak Rock LLP, bond counsels, have stated that, in their opinion:

- The State has the power to issue the notes and carry out the provisions of the note agreements.

- The General Fund and ELP Notes are legal, binding, secured obligations of the State.

- Interest on the notes is exempt from taxation by the United States government and by the State of Colorado.

INVESTMENTS

The Colorado Funds Management Act, the Tax Anticipation Note Act, and the General Fund and ELP Note agreements allow the Treasurer to invest funds in the General Fund and ELP Notes Repayment Accounts in eligible investments until they are needed for note repayment. Interest amounts earned on the investments are credited back to the General Fund, since the General Fund pays interest at closing. The State Treasurer is authorized to invest the funds in a variety of long-term and short-term securities according to Section 24-36-113, C.R.S. Further, Section 24-75-910, C.R.S., of the Funds Management Act and Section 29-15-112(3)(b), C.R.S., of the Tax Anticipation Note Act state that the Treasurer may:

- Invest the proceeds of the notes in any securities that are legal investments for the fund from which the notes are payable.

- Deposit the proceeds in any eligible public depository.

PURPOSE OF THE ISSUANCE AND USE OF PROCEEDS

The General Fund Notes were issued to fund the State's anticipated General Fund cash flow shortfalls during Fiscal Year 2016. The Treasurer deposited the proceeds of the sale of the General Fund Notes in the State's General Fund. Note proceeds were used to alleviate temporary cash flow shortfalls and to finance the State's daily operations in anticipation of taxes and other revenue to be received later in Fiscal Year 2016.

The ELP Notes were issued to fund a portion of the anticipated cash flow shortfalls of the school districts during Fiscal Year 2016. The net proceeds of the sale of the notes were used to make interest-free loans to the school districts in anticipation of the receipt of property tax revenue by the individual districts on or after March 1, 2016, and up to and including June 25, 2016.

ADDITIONAL INFORMATION

The General Fund Notes and the ELP Notes were issued through competitive sales. A competitive sale involves a bid process in which notes are sold to bidders offering the lowest interest rate.

The issuance of both types of notes is subject to the Internal Revenue Service's (IRS) arbitrage requirements. In general, arbitrage is defined as the difference between the interest earned by investing the note proceeds and the interest paid on the borrowing. In addition, if the State meets the IRS safe harbor rules, the State is allowed to earn and keep this arbitrage amount. The IRS safe harbor rules require the State to meet certain spending thresholds related to the note proceeds. In Fiscal Year 2016, the State met the IRS safe harbor rules. Although these requirements were met, interest earned by investing note proceeds was less than interest paid on the borrowing, and thus no arbitrage was earned or kept. The Treasury is responsible for monitoring compliance with the arbitrage requirements to ensure the State will not be liable for an arbitrage rebate.

STATE EXPENSES

The State incurred expenses as a result of the issuance and redemption of the General Fund and ELP Notes. These expenses totaled approximately $0.4 million. The expenses included:

- Bond legal counsel fees and reimbursement of related expenses incurred by the bond counsel.
- Disclosure counsel fees and expenses.
- Fees paid to rating agencies for services.
- Costs of printing and distributing preliminary and final offering statements and the actual notes.

- Travel costs of state employees associated with note issuance and selection of a financial advisor.

- Redemption costs, consisting of fees and costs paid to agents to destroy the redeemed securities.

SUBSEQUENT EVENTS

On July 21, 2016, the State issued $275 million in Education Loan Program Tax and Revenue Anticipation Note Series 2016A with a maturity date of June 29, 2017. The notes carry an average coupon rate of 3.09 percent and were issued with a premium of $6.4 million. The total due at maturity includes $275 million in principal and $8 million in interest.

On July 26, 2016, the State issued $600 million in General Fund Tax and Revenue Anticipation Notes with a maturity date of June 27, 2017. The notes carry an average coupon rate of 2.17 percent and were issued with a premium of $8.6 million. The total due at maturity includes $600 million in principal and $12 million in interest.

On January 12, 2017, the State issued $375 million in Education Loan Program Tax and Revenue Anticipation Note Series 2016B with a maturity date of June 29, 2017. The notes carry an average coupon rate of 3.93 percent and were issued with a premium of $5.3 million. The total due at maturity includes $375 million in principal and $6.8 million in interest.

NO RECOMMENDATION IS MADE IN THIS AREA.

PUBLIC SCHOOL FUND

The Public School Fund (Fund), created under Section 22-41-101, C.R.S., is used for the deposit and investment of proceeds from the sale of land granted to the State by the federal government for educational purposes, as well as for other monies as provided by law. Interest and income earned on the Fund are to be distributed to and

expended by the State's school districts for the maintenance of the State's schools. In accordance with Section 22-41-104(2), C.R.S., the State Treasurer has the authority to "effect exchanges or sales" of investments in the Fund whenever the exchanges or sales will not result in the loss of the Fund's principal.

Section 2-3-103(5), C.R.S., requires the Office of the State Auditor to annually evaluate the Fund's investments and to report any loss of the Fund's principal to the Legislative Audit Committee. During our Fiscal Year 2016 audit, we obtained confirmations from J.P.Morgan Chase Bank, N.A. on the fair value of all investments held in the Fund. We compared the total fair value of the Fund's investments to the cost of the investments as recorded in CORE and noted that the fair value of the investments exceeds the cost by approximately $29.6 million. We did not identify any loss of principal to the Fund during Fiscal Year 2016.

NO RECOMMENDATION IS MADE IN THIS AREA.

CONTROLS OVER RECORDING SHORT-TERM DEBT IN THE STATE'S ACCOUNTING SYSTEM

As mentioned above, the Colorado Funds Management Act (Funds Management Act) under Section 24-75-902, C.R.S., allows the Treasury to issue General Tax and Revenue Anticipation Notes (GTRANs) and Education Loan Program Tax and Revenue Anticipation Notes (ETRANs), collectively called TRANs. TRANs are issued to help alleviate temporary Department cash flow deficits during the fiscal year and to fund the Education Loan Program to

school districts across the State. During the period ended June 30, 2016, the Department issued $600 million in GTRANs and $504 million in ETRANs. These notes are classified as current liabilities on the State's financial statements and are repaid shortly before the end of the fiscal year.

As part of the process for issuing the TRANs, the Treasury records revenue and expenses related to the issuance and repayment of the debt. This can include expenses for the cost of issuance and interest upon repayment of the debt as well as revenue from interest earned on investment of the proceeds. Interest revenue is earned on the Treasury's investments with the passage of time. The amount earned is based on the interest rate on the investment.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine if the TRANs debt was properly recorded in the State's accounting system, CORE, in accordance with generally accepted accounting principles, or GAAP.

We examined the accounting entries and supporting documentation for all TRANs issued in Fiscal Year 2016. We recalculated expected revenues and expenditures related to these transactions and compared those amounts to the amounts recorded in CORE by the Department. We also examined State statutes and accounting standards relating to the GTRANs to ensure that the Department is complying with all relevant requirements for the debt.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

GAAP state that revenue should not be recorded until it is earned. Revenues are considered to be earned when the organization has

substantially completed what it must do to be entitled to the benefits represented by the revenues.

GAAP also state that all transactions should be recorded in the appropriate account and properly classified in order for the financial statements to be appropriately presented.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

The Treasury improperly recognized approximately $509,000 of interest revenue related to the TRANs when no interest had been earned. The Treasury also improperly classified approximately $532,000 of expenditures by classifying an underwriter's discount of approximately $23,000 as interest expense and overstating interest expense by approximately $509,000. The Treasury made correcting entries in CORE after we identified the errors and brought them to the attention of Treasury staff.

WHY DID THIS PROBLEM OCCUR?

The Treasury does not have adequate internal written policies and procedures in place for recording TRANs debt. Instead, staff relies on historical practices and methodologies to calculate and record TRANs transactions. The Treasury also lacks a detailed review process and periodic reevaluation of the Treasury's methods for recording TRANs debt.

WHY DOES THIS PROBLEM MATTER?

The lack of effective internal controls for recording the State's debt increases the risk that the State's financial statements will be materially misstated. Additionally, overstating interest income impacts the revenue cap under the State's Taxpayer Bill of Rights (TABOR), which could potentially lead to the State issuing a greater refund under TABOR than it should.

CLASSIFICATION OF FINDING | SIGNIFICANT DEFICIENCY
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION

RECOMMENDATION 2016-049

The Department of the Treasury (Treasury) should strengthen its internal controls over recording activity related to the Tax and Revenue Anticipation Notes (TRANs) in the Colorado Operations Resource Engine (CORE), the State's accounting system, by:

A Developing and implementing policies and procedures for recording the issuance and repayment of TRANs debt in CORE.

B Developing and implementing internal controls over TRANs debt, including a detailed supervisory review process and periodic reevaluation of the Treasury's policies and procedures.

RESPONSE

DEPARTMENT OF TREASURY

A AGREE. IMPLEMENTATION DATE: DECEMBER 2016.

The Department agrees to adopt the methodologies recommended for recording the issuance and repayment of TRANs debt. All transaction are reviewed and approved by the Department Controller and Chief Financial Officer. We appropriately depend on the advice of internal and external bond and disclosure counsel, financial advisors, the State Controller's Office, and other experts.

B AGREE. IMPLEMENTATION DATE: DECEMBER 2016.

The Department agrees to adopt the methodologies recommended for recording the issuance and repayment of TRANs debt. All

transaction are reviewed and approved by the Department Controller and Chief Financial Officer. We appropriately depend on the advice of internal and external bond and disclosure counsel, financial advisors, the State Controller's Office, and other experts.

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DEPARTMENT OF CORRECTIONS

The Department of Corrections (Department) manages the State's adult correctional facilities, youthful offender system, and the adult parole and community corrections system. The Department is responsible for:

- Managing, supervising, and controlling the correctional facilities operated and supported by the State.

- Supervising the population of offenders placed in the custody of the Department, including inmates, parolees, and transition inmates who are placed into community corrections programs.

- Planning for projected, long-range needs of the institutions under the Department's control.

- Developing education, treatment, and correctional industries programs that have a rehabilitative or therapeutic value for inmates and supply products for state and private purposes, as provided by law.

In addition, the Department operates the prison canteens and Colorado Correctional Industries (CCI). The canteens provide various personal items for purchase by inmates, including hygiene items, snack foods, and phone services. CCI employs inmates that operate agricultural, manufacturing, and service businesses. For example, these businesses include furniture manufacturing, metal fabrication, leather products, dairy, K-9 dog training, fish farming, the State's license plate manufacturing facility, and the State's surplus property program.

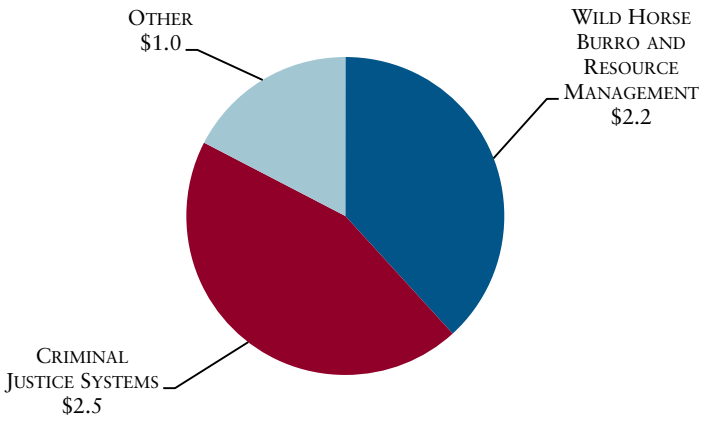
During Fiscal Year 2016, the Department spent approximately $5.7 million in federal funds. The Department's largest federal programs during the fiscal year were the following:

- Criminal Justice Systems
- Wild Horse Burro and Resource Management

The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal program requirements.

The following chart shows total federal expenditures by federal program.

DEPARTMENT OF CORRECTIONS
FISCAL YEAR 2016 EXPENDITURES
BY FEDERAL PROGRAM (IN MILLIONS)



SOURCE: 2016 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2016 audit identified a significant deficiency in internal control related to the Department's identification and reporting of federal expenditures to the Office of the State Controller (OSC).

The following comments were prepared by the public accounting firm of Eide Bailly LLP, which performed Fiscal Year 2016 audit work at the Department of Corrections under contract with the Office of the State Auditor.

INTERNAL CONTROLS OVER FEDERAL GRANTS

As noted previously, the Department expended approximately $5.7 million in federal funds in Fiscal Year 2016, of which approximately $2.2 million in funding was for the Wild Horse and Burro Resource Management (CFDA No. 15.229) program from the U.S. Department of the Interior's Bureau of Land Management (BLM).

The OSC requires all departments and agencies of the State that expend federal awards to prepare an Exhibit K1, *Schedule of Federal Assistance* (Exhibit K1) annually. This exhibit contains federal expenditure information by program for the Department and aids the OSC in preparation of the Statewide Schedule of Expenditures of Federal Awards (SEFA). State regulations also require departments to accurately record all financial information, including federal revenues.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the Department's Exhibit K1 submitted to the OSC for Fiscal Year 2016 was free from material misstatements and whether the Department accurately recorded federal grant revenue.

During our Fiscal Year 2016 audit, we reviewed the Exhibit K1 submitted by the Department to the OSC to verify the accuracy of the information reported and assess the Department's compliance with OSC exhibit preparation instructions. In addition, we compared receipts and expenditure information for the Department's federal awards, including Fiscal Year 2016 invoices related to the Wild Horse and Burro Resource Management program, to general ledger detailed reports pulled from the Colorado Operations Resource Engine

(CORE). We also obtained and reviewed the Department's agreement with BLM for the Wild Horse and Burro Resource Management program.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

The State's SEFA is to be presented in accordance with the requirements of 2 C.F.R., 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) to show the State's expenditures for federal awards during the fiscal year. 2 C.F.R., 200.38(b) defines a federal award as, "The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance…" Additionally, 2 C.F.R., 200.510(b) requires the auditee to "prepare a schedule of expenditures of federal awards for the period covered by the auditee's financial statements, which must include the total Federal awards expended…" In order to prepare the SEFA, the OSC requires state departments to submit an Exhibit K1 to report expenditures, receipts, and receivables for each federal grant program administered by the Department during the fiscal year.

The *Fiscal Procedures Manual* (Manual) issued by the OSC provides specific guidance on preparing exhibits, including the Exhibit K1, that are to be submitted to the OSC at year-end. Additionally, Section 3.31 of the Manual states that, "If a contract involves the disbursement or receipt of federal funds, special attention should be paid to the coding and reporting of those funds. Such contracts may result in either a subrecipient or contractor relationship between the parties involved." Section 3.1 also provides a chart with specific account coding instructions when the Department is in a subrecipient relationship with a non-state entity. The Department's accounting division staff prepare the Exhibit K1 each year and submit it to the OSC.

According to State Fiscal Rule 1-8, the Department "shall implement internal accounting and administrative controls that reasonably ensure

that financial transactions are accurate, reliable, and conform to state fiscal rules."

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

The Department improperly excluded approximately $2.2 million in federal funding for the Wild Horse and Burro Resource Management (CFDA No. 15.229) program in the original Exhibit K1 that the Department submitted to the OSC for Fiscal Year 2016. Based on further discussions with the Department, we determined that the Department failed to report federal expenditures for the Wild Horse and Burro Resource Management program since Fiscal Year 1986 when the Department first received the grant. After we identified the reporting error, Department staff submitted a corrected Exhibit K1 to the OSC.

Additionally, the Department incorrectly coded the $2.2 million federal revenue received from this program as "Other Charges for Services," rather than "Federal Grants and Contracts."

WHY DID THESE PROBLEMS OCCUR?

Department staff indicated that they erroneously believed that, since the agreement with BLM was identified as a cooperative agreement rather than a grant, the Department was not required to include the expenditures on the Exhibit K1. As a result, the Department did not closely evaluate the agreement or consider Uniform Guidance defining a cooperative agreement as a federal award in the current year.

Further, the Department has not ensured that staff are adequately trained on federal awards, including how to identify a federal award. In addition, the Department's accounting division does not have a process in place to inquire of the Department's program divisions regarding any federal grants received during the year and/or agreements entered into with the federal government.

WHY DO THESE PROBLEMS MATTER?

By failing to report federal expenditures through the Exhibit K1 and thus, the SEFA, the Department has failed to comply with federal and state reporting requirements in relation to the Wild Horse Burro and Resource Management agreement. This is significant because, over the past 10 fiscal years, federal funding to the Department for the Wild Horse Burro and Resource Management program has ranged from approximately $1 million to $3.7 million per year.

Federal Agency	Department of Interior – Bureau of Land Management
Federal Award Number	L14AC00056
Federal Award Years	2014 with amendment in 2015
Pass Through Entity	None
CFDA No.	15.229; Wild Horse and Burro Resource Management Program
Compliance Requirement	Reporting (L)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	$0
This Finding Does Not Apply to a Prior Year Recommendation	

RECOMMENDATION 2016-050

The Department of Corrections (Department) should strengthen its internal controls over the preparation of the Exhibit K1, *Schedule of Federal Assistance*, including the proper identification of federal awards by:

A Providing training to supervisors who may be in a position to receive and/or enter into any agreements that are related to the Department's operations. The training should emphasize the requirements of the Uniform Guidance, including key items to look for when identifying a federal award and reporting requirements.

B Implementing a process requiring management review and approval of all new federal contracts and agreements, to ensure that any federal awards are assessed appropriately.

RESPONSE

DEPARTMENT OF CORRECTIONS

A AGREE. IMPLEMENTATION DATE: JANUARY 2017.

The Department's grant financial points of contact have completed Federal grant financial management training in January 2017. This training provided guidance to distinguish and identify Federal grant awards, cooperative agreements, and vendor contracts by comparing and contrasting each type of Federal funding source. The Department has a grants management policy contained in Administrative Regulation 200-18. This policy requires a checklist be completed by grant program managers to ensure that the necessary steps are taken to establish the grant. A requirement contained within the checklist is to receive Grants Management Training from the Department's Grant Accountant to emphasize the requirements of the Federal Uniform Guidance, including key elements to identify a Federal award and associated reporting requirements.

B AGREE. IMPLEMENTATION DATE: MARCH 2017.

The Department has a grants management policy contained in Administrative Regulation 200-18. This policy requires that grant program managers seek advanced immediate supervisory, Appointing Authority, and Division Director approval to apply for a grant. A Departmental Grant Review Form is also required to obtain approval from the Department's Executive Director, or designee, to ensure that Federal awards are assessed appropriately. The Department's Business Operations staff has been in contact with the Division of Correctional Industries to educate staff in identifying and communicating various types of Federal funding.

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DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

The Department of Health Care Policy and Financing (Department) is the state department responsible for developing financing plans and policy for publicly funded health care programs. The principal programs the Department administers are the federal Medicaid program, known in Colorado as Health First Colorado (also known as Colorado's Medicaid Program or "Medicaid"), which provides health services to eligible needy persons, and the federal Children's Health Insurance Program (CHIP), which is known in Colorado as the Children's Basic Health Plan (CBHP). CBHP furnishes subsidized health insurance for low-income children aged 18 years or younger who are not eligible for Medicaid. CBHP also subsidizes health insurance for low-income prenatal women who are not eligible for Medicaid.

The Department is responsible for ensuring that all expenditures under the Medicaid and CBHP programs are appropriate, and that the State complies with federal and state program requirements. In Colorado, the responsibility for determining recipient eligibility for Medicaid and CBHP program benefits is shared between local, county, and designated Medical Assistance (MA) eligibility sites and the State. For the Medicaid and CBHP programs, individuals and families apply for benefits at their local county departments of human/social services or designated MA sites, or online through the Program Eligibility and Application Kit (PEAK) system. PEAK was implemented in 2010 to allow Coloradans to apply for Medicaid online. The eligibility sites are responsible for administering the benefits application process, entering the required data for eligibility determination into the Colorado Benefits Management System (CBMS), and approving or denying applicants' eligibility. The Department is responsible for supervising and monitoring the eligibility sites' administration of the Medicaid

and CBHP programs. The Department is also responsible for ensuring that only eligible providers receive reimbursement for their costs of providing allowable services on behalf of eligible individuals. CBMS processes each individual's application, if the application is complete, and then determines the applicant's eligibility based on the information entered. If the application is incomplete, a county caseworker is responsible for assisting the individual with completing his or her application.

As part of our Fiscal Year 2016 audit, we tested the Department's compliance with, and internal controls over, federal grant requirements under the federal *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) for the following programs:

- Medicaid
- Children's Health Insurance Program

In Fiscal Year 2016, the Department expended approximately $8.2 billion for Medicaid services, comprised of $5 billion in federal funds and $3.2 billion in state and other funding. For the CBHP program, the Department paid about $128 million to providers on behalf of eligible clients, comprised of $29 million in federal funds and $99 million in state and other funding.

Between Fiscal Years 2015 and 2016, as shown in the following table, the Department's average monthly caseload for Medicaid increased by approximately 136,000 cases or 12 percent, and CBHP decreased by approximately 2,700 cases, or 5 percent.

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING
AVERAGE MONTHLY CASELOAD
FISCAL YEARS 2014 THROUGH 2016

Fiscal Year	Average Medicaid Monthly Caseload	Percentage Change	Average CBHP Monthly Caseload	Percentage Change
2014	860,957	-	62,507	-
2015	1,161,206	35% ▲	54,386	13% ▼
2016	1,296,986	12% ▲	51,709	5% ▼

SOURCE: Department of Health Care Policy and Financing, Fiscal Year 2016-17 Budget Request, dated November 2016.

During Fiscal Year 2014, numerous provisions of the Affordable Care Act (ACA) were implemented, such as new income provisions and expanded coverage for select populations. Passed by Congress in 2010, ACA mandated comprehensive reforms to existing policies that had expansive impacts for individuals receiving medical assistance through the Medicaid and CBHP programs. Additionally, in accordance with ACA, Colorado elected to further expand Medicaid coverage to eligible individuals effective on January 1, 2014. With these regulatory changes, additional Coloradans were now eligible to receive coverage through either the Medicaid or CBHP programs.

The implementation of standardized income provisions under ACA precipitated changes in federal audit guidance, outlined in Uniform Guidance. In Fiscal Year 2014, the federal Centers for Medicare and Medicaid Services (CMS) instituted a pilot project in which CMS would work directly with the states to review eligibility under the new standardized income provisions. For both Medicaid and CBHP, these provisions were implemented in October 2013 and were effective for all of Fiscal Year 2016. Federal audit guidance excluded populations subject to the new income provisions from testing until the CMS pilot project is completed.

Certain Medicaid-eligible populations, such as those receiving nursing facility care, were not subject to the new income provisions, and federal audit guidance required that our audit of Medicaid continue to test eligibility determinations for these populations. Therefore, for Fiscal Year 2016, we reviewed a sample of payments made on behalf of those populations not subject to the new income provisions for the entire Fiscal Year July 1, 2015, through June 30, 2016.

The results of our Fiscal Year 2016 audit identified errors resulting in recommendations for both the Medicaid and CBHP programs. We identified one MATERIAL WEAKNESS and three SIGNIFICANT DEFICIENCIES related to federal awards. The errors identified and audit recommendations for these programs are described in the following sections of this chapter.

PROVIDER ELIGIBILITY AND ENROLLMENT– FEDERAL COMPLIANCE

Health First Colorado is a public health insurance program for low-income citizens of Colorado who qualify for it. This federal program covers a variety of medical and related services, which are provided by the following provider types: entities, such as clinics and hospitals, as well as individual medical providers working within these entities or individually. During Fiscal Year 2016, the Department enrolled or re-enrolled more than 39,000 providers to provide services under Medicaid.

The Department is responsible for determining if providers are eligible to participate in the Medicaid program. Providers that want to enroll must complete an application form and provide documentation showing that they fulfill all requirements. The enrollment process is managed by a fiscal agent on behalf of the Department. A fiscal agent is a contractor that performs certain provider enrollment and claims processing activities, including accepting, processing, evaluating, and approving or rejecting applications.

Prior to September 2015, the Department contracted with Xerox State Healthcare as its fiscal agent for provider enrollment activities. In February 2014, the Department contracted with a new fiscal agent, Hewlett Packard Enterprise (HPE) to develop a new system, Colorado interChange, to process provider enrollment beginning in September 2015. The Department began implementing Colorado interChange for processing provider applications in September 2015 but continued to use the Medicaid Management Information System (MMIS) to process claims during Fiscal Year 2016. The final transfer of all activities and processes, including claims processing, to Colorado interChange is scheduled for March 1, 2017.

Once the enrollment process is complete, the Department then enters into provider agreements with the providers that were found to be eligible, and the fiscal agent adds the new providers into MMIS, the Medicaid claims and payment processing system.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to review the Department's internal controls over Medicaid provider eligibility processing and to determine whether the Department complied with federal Medicaid provider eligibility requirements during Fiscal Year 2016.

Another purpose of our audit was to review the Department's progress in implementing our Fiscal Year 2012 audit recommendation relating to controls over provider eligibility. Specifically, at that time we recommended that the Department implement a process for screening agents and managing employees of Medicaid provider organizations on a monthly basis to confirm their identify and to ensure that they are eligible and not otherwise excluded by the federal government from participating in the Medicaid program. The Department agreed with our recommendation and planned to implement the recommendation by March 2016 with the anticipated replacement of the MMIS.

As part of the testwork, we reviewed a sample of 60 Medicaid provider applications processed through the Colorado interChange and deemed eligible during Fiscal Year 2016. We obtained and reviewed the data entered into the Colorado interChange, as well as the supporting documentation within the system to determine whether the required documents were present, and whether these providers were accurately deemed eligible to receive Medicaid payments in accordance with federal and state regulations.

In addition, we conducted interviews with Department staff regarding

its procedures over the Medicaid provider eligibility and enrollment process. We also reviewed the Department's Medicaid provider application form and provider agreement to determine whether these documents comply with federal requirements.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We applied the following system data match controls and federal and state regulations during our testing:

- **DATA MATCH FUNCTIONALITY.** The new interChange system has the following data match functionality:
  - The Colorado interChange system is designed to match the information on the application, such as name, Social Security Number, Federal Employee Identification Number (FEIN), or National Provider Identification number (NPI) with various federal and state databases. When the system successfully matches information to a database, the system should mark the application to note the successful match for each field separately. Conversely, if the system does not match a given field against a database it should also be identified in the system. The system is designed to create an alert for additional manual review if the database identifies adverse information, such as a felony, sanction, license violation, quality of care issue, or other reportable offense. The Colorado interChange system is designed to alert the Department for further review. After the system matches are complete, all applications, including those that did not have alerts, are manually reviewed by fiscal agent employees. If the manual review identifies errors, or more information is needed, the application is sent back to the provider for completion and/or correction.
- **DOCUMENTATION.** Under CMS requirements [Sub Regulatory Guidance for State Medicaid Agencies (SMA): Revalidation (2016-001)], the Department must be able to produce documentation to

support having met each of the provider screening and enrollment requirements, such as for site visits. In addition, under state regulations [10 C.C.R., 2505-10 8.125] the Department must produce documentation to support that providers approved to participate in the Medicaid program met all the requirements, such as an appropriate and current license, an NPI, and provided necessary disclosures, including ownership and control information and criminal history, if appropriate. In addition, under Section 6401(a) of the Affordable Care Act, some providers such as hospitals and clinics are required to submit an enrollment fee. The enrollment fee for Fiscal Year 2016 was $554.

- **FEDERAL DATABASE CHECKS.** According to federal regulations [42 C.F.R., 455.436] and new requirements established by the Affordable Care Act [Patient Protection and Affordable Care Act (2010), Section 6401(a)], the Department must check federal databases to confirm the identity and determine the exclusion status of providers and, if applicable, their owners, agents and managing employees. In addition, for all existing providers, the Department must check the Social Security Administration Death Master file and check the federal exclusion databases at least monthly to ensure that the providers, owners, agents and managing employees are not excluded from participating in the Medicaid program.

- **REVALIDATION.** Federal regulations [42 C.F.R., 455.414] require that the Department revalidate the enrollment of all providers, regardless of provider type at least every 5 years, under new screening requirements established by the Affordable Care Act [Patient Protection and Affordable Care Act (2010), Section 6401(a)]. Based on this requirement, CMS further directed states to complete the revalidation process of all provider types by March 24, 2016. Under CMS guidance [Sub Regulatory Guidance for State Medicaid Agencies (SMA): Revalidation (2016-001)], CMS revised the previous guidance to require a two-step deadline under which states must notify all affected providers of the revalidation

requirement by the original March 24, 2016, deadline, and must have completed the revalidation process by a new deadline of September 25, 2016.

- **SITE VISITS.** As the provider application is processed in the Colorado interChange system, each provider is assigned a risk category of "high", "moderate", or "low", based on the provider type. Federal regulations [42 C.F.R., 455.432(a)] require that the Department, as the State's Medicaid agency, conduct pre-enrollment and post-enrollment site visits of providers who are designated as ''moderate'' or ''high'' categorical risks to the Medicaid program.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found that the Department did not fully comply with federal and state Medicaid regulations for provider eligibility and enrollment during Fiscal Year 2016. Specifically, in 57 of 60 provider applications tested (95 percent), we identified at least one error, as described in more detail below:

- **DATABASE MATCH FUNCTIONALITY.** We identified the following database match functionality issues.
  - For 53 applications, the system did not clearly mark the applications to demonstrate that a successful match of the Social Security Number was completed and that the applications did not require further follow-up.
  - For two applications, the system did not clearly mark the applications to demonstrate that a successful match of the FEIN was completed and that the applications did not require further follow-up.
  - For one application, the system did not clearly mark the application to demonstrate that a successful match of the

provider name was completed and that the application did not require further follow-up.

- For one application, the system did not clearly mark the application to demonstrate that a successful match of the NPI was completed and that the application did not require further follow-up.

As a result of the database match issues identified, we were unable to determine if the Colorado interChange system appropriately presented the results of database checks for a manual review to verify eligibility, as required.

- **DOCUMENTATION.** We identified the following issues related to documentation within application records.
  - One application was missing documentation that a site visit was performed, as required by federal regulations.
  - One application was missing evidence that the enrollment fee was paid.

Overall, we found that the Department did not implement the prior year audit recommendation to improve controls over provider eligibility by March 2016. As a result, the Department did not fully comply with federal Medicaid provider eligibility and enrollment regulations during Fiscal Year 2016. Specifically, we identified the following:

- **FEDERAL DATABASE CHECKS.** The Department does not have a process in place to verify providers' owners, agents, and managing employees' information against the Social Security Administration Death Master File. In addition, the Department does not perform post enrollment federal database reviews of Medicaid providers' owners, agents, and managing employees on a monthly basis, as required by federal regulations.

- **REVALIDATION.** Although the Department notified all affected providers of the revalidation requirement by the March 24, 2016,

deadline, the Department did not complete a revalidation of existing Medicaid providers under the new screening requirements by the September 25, 2016, deadline as required by the federal regulations.

- **SITE VISITS.** The Department conducted pre-enrollment site visits of "moderate" and "high" risk providers. However, it did not complete the post-enrollment site visits for these providers in accordance with federal regulations because the enrollment process is still in progress. The Department plans to complete the post-enrollment site visits once all providers are enrolled in the Colorado interChange system.

Although we noted the identified issues with the Department's provider eligibility and enrollment process, based on additional testwork, we did not identify any ineligible providers in our sample.

WHY DID THESE PROBLEMS OCCUR?

The Department does not have adequate internal controls in place over the provider eligibility and enrollment process to ensure that it is in compliance with federal and state regulations, including verifying database match functionality of the system and maintaining required documentation. Specifically, the Department staff indicated that they were unable to determine the reason the errors occurred and could not provide additional documentation to demonstrate that the system is appropriately marking the results of data checks.

The Department is still in the process of reenrolling and revalidating all providers, including providers' owners, agents, and managing employees. In addition, the Department reported that they do not have the information required to complete monthly post enrollment database checks for owners, agents, and managing employees and enrollment verification against Social Security Administration Death Master File due to current system limitations. The Department plans to complete the enrollment process by March 2017 with full implementation of its Colorado interChange system. Further, the

Department indicated that completion of post enrollment site visits has been deferred until full implementation of the new system.

According to the Department, delays with implementation of the new provider enrollment system Colorado interChange caused the Department to miss the federal deadline for revalidation of existing providers and completion of post-enrollment site visits of providers who are designated as "moderate" or "high" risk. For example, the Department indicated that it needed more time to complete the enrollment and revalidation process, provide comprehensive training, and prepare for associated changes in business processes.

WHY DO THESE PROBLEMS MATTER?

By not instituting appropriate internal controls over the Medicaid provider eligibility and enrollment process, including screening of provider's owners, agents and managing employees, the Department cannot ensure that all Medicaid providers are eligible or qualified to participate in the program and that beneficiaries are receiving adequate care. In addition, by not performing post enrollment reviews, the Department cannot confirm the identity and exclusion status of providers' owners, agents, and managing employees and therefore take steps to dis-enroll providers, as appropriate, on a timely basis. Because the Colorado interChange system is also used for provider eligibility determination for other programs, such as CBHP, the State could lose federal Medicaid and other program funding if it allows non-qualified providers to bill and be paid for services provided for these programs.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES	
FEDERAL AWARD NUMBERS	XIX-MAP2015 XIX-ADM2015 XIX-MAP2016 XIX-ADM2016	CHIP2015 CHIP2016
FEDERAL AWARD YEARS	2015 AND 2016	
PASS THROUGH ENTITY	NONE	
CFDA NOS.	93.767; CHILDREN'S HEALTH INSURANCE PROGRAM; 93.777; 93.778; MEDICAID CLUSTER.	
COMPLIANCE REQUIREMENTS	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) ELIGIBILITY (E) SPECIAL TESTS AND PROVISIONS (N)	
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS	
TOTAL KNOWN QUESTIONED COSTS	$0	
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATIONS 2015-040 AND 2015-041		

RECOMMENDATION 2016-051

The Department of Health Care Policy and Financing should improve its controls over the Medicaid and Children's Health Insurance Program provider eligibility determination and enrollment to ensure that it complies with federal and state requirements. Specifically, it should:

A Ensure that the new provider enrollment system is appropriately marking the results of the database matches.

B Provide and maintain clear documentation within application records to demonstrate compliance with federal requirements and state regulations.

C Establish a process to obtain required information to complete Social Security Administration Death Master File database checks during enrollment and monthly post enrollment checks for owners, agents, and managing employees to ensure that they are not excluded from participating in the Medicaid program.

D Revalidate all existing providers as required by federal regulations.

E Ensure that post-enrollment site visits of providers who are designated as "moderate" or "high" categorical risks are completed in accordance with federal requirements upon implementation of Colorado interChange.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

A AGREE. IMPLEMENTATION DATE: JULY 2017.

The Department finds that the Colorado interChange is working as designed and that the Fiscal Agent is appropriately enrolling providers. The Department will work with the Fiscal Agent to document that the provider enrollment system is appropriately marking the results of the database matches.

B AGREE. IMPLEMENTATION DATE: JULY 2017.

The Department finds that the Colorado interChange is working as designed and that the Fiscal Agent is appropriately enrolling providers. The Department will work with the Fiscal Agent to produce documentation as requested to support that the provider has met the applicable provider screening requirements.

C AGREE. IMPLEMENTATION DATE: JULY 2017.

The Social Security Administration Death Master File database verification process will be effective upon implementation of the Colorado interChange. Though the Department may be technically out of compliance with the federal regulations at the time of the audit, the Department is implementing the regulations based on our available funding and implementation of the Colorado interChange which has been communicated to CMS.

D AGREE. IMPLEMENTATION DATE: JULY 2017.

The Department continues to revalidate all providers appropriately. All providers are considered "new providers" upon implementation of the Colorado interChange. All newly enrolling providers are screened via the Lexis Nexis verification process as well as manual database verifications including PECOS and NPPES. Upon the implementation of the Colorado interChange, the Department will have "existing providers" that will need to be revalidated within five years. The Department considers the revalidation timeline for existing providers to begin upon implementation of the Colorado interChange and will then work with the Fiscal Agent to define the revalidation process.

E AGREE. IMPLEMENTATION DATE: JULY 2017.

The Department continues to revalidate all providers appropriately. All providers are considered "new providers" upon implementation of the Colorado interChange. After the Colorado interChange is implemented, the Department will have "existing providers" that will need to have post-enrollment site visits completed. All moderate and high risk level providers will have post-enrollment site visits completed as required by federal and state requirements. The Department considers the post-enrollment site visit timeline for existing providers to begin upon implementation of the Colorado interChange and will then work with the Fiscal Agent to define the post-enrollment site visit process.

CBMS AND MMIS SERVICE ORGANIZATION INTERNAL CONTROLS

The Department contracts with third-party vendor service organizations for processing of data in, and overall maintenance and

operations of, CBMS and MMIS. CBMS is used to determine individuals' eligibility for Medicaid and CHIP, and MMIS processes claims for both programs. Specifically, the Department has an inter-agency agreement with the Governor's Office of Information Technology who contracts with Deloitte Consulting, LLP as its service organization for CBMS and Xerox State Healthcare LLC (known as Conduent Incorporated as of January 2017) for MMIS. These entities, therefore, are considered the Department's third-party "service organizations" for this purpose. These two contracted service organizations then contract with independent auditors (reviewers) to perform reviews of their internal controls over the system transaction process, known as Statement on Standards for Attestation Engagements (SSAE) 16 reviews. The SSAE is a standard developed by the American Institute of Certified Public Accountants for third-party service organization reviews. The standard establishes criteria that an independent auditor should follow when conducting an SSAE 16 review.

An SSAE 16 review examines the operating effectiveness of controls in place at the service organization during the period of review and notes "complementary user entity controls," or entity controls, that are assumed to be in place at the user entity, in this case the Department, in order for the service organization's control objectives to be achieved. For example, one entity control identified in the CBMS SSAE 16 report states that CBMS users outside of the CBMS organization (Department and counties) requesting ad hoc reports for various uses from CBMS are responsible for establishing the report parameters and ensuring that completed reports meet their requirements.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine if the Department had a sufficient review process in place over SSAE 16 reports conducted on the MMIS and CBMS systems during Fiscal Year 2016.

Our audit procedures included reviewing the SSAE 16 reports for the MMIS and CBMS systems and interviewing Department staff regarding the Department's review processes for the SSAE 16 reports, including the establishment of entity controls at the Department.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Federal regulations [2 C.F.R., 200.303] specify that the internal controls required to be established by a non-Federal entity receiving Federal awards should be in compliance with guidance in *Standards for Internal Control in the Federal Government* (Green Book) or the *Internal Control Integrated Framework* (revised in 2013) (COSO). COSO requires the Department to design and implement control activities, such as the development of operating policies and procedures. COSO also requires the design of monitoring processes, such as the review of a contractor's performance and evaluation and timely remediation of any identified weaknesses or concerns noted in audit reports.

The State Controller policy entitled *Internal Control System* states that, "State agencies shall use the Green Book," published by the U.S. Government Accountability Office (GAO), as its framework. Within the Green Book, section 4, "Additional Considerations, OV4.01–Service Organizations" indicates that management "retains responsibility for the performance of processes assigned to service organizations." And further references that management "needs to understand the controls each service organization has designed, has implemented, and operates for the assigned operational process and how the service organization's internal control system impacts the entity's internal control system."

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

The Department did not review SSAE 16 reports to ensure that prompt actions were taken to address exceptions identified in the report, or that appropriate entity controls were assessed and in place

during Fiscal Year 2016. Specifically, we found the following:

LACK OF DOCUMENTATION OF REVIEW OF SSAE 16 REPORTS. The Department did not review the CBMS and MMIS SSAE 16 reports for Fiscal Years 2015 and 2016 until after we started our inquiries in August 2016. Further, the Department did not document their reviews. As a result, the Department could not provide evidence that it determined whether exceptions were noted in the report or whether the SSAE reviewer concluded that users could rely on the information system controls in place at the service organization. Additionally, the Department failed to assess whether it had appropriately implemented five entity controls identified in the Fiscal Year 2016 CBMS report.

FAILURE TO RESOLVE CBMS EXCEPTIONS. The Department failed to work with the service organizations to promptly resolve exceptions identified in the current and previous CBMS SSAE 16 reports. While the Department identified the exceptions in the reports, not all of them were resolved during Fiscal Year 2016. Specifically, the SSAE 16 reviewer noted exceptions with 15 of 86 service organization controls (17 percent) in the Fiscal Year 2016 CBMS report, and eight of the 15 exceptions had also been noted in the Fiscal Year 2015 report. Exceptions noted in the Fiscal Year 2015 MMIS SSAE 16 report were resolved and no exceptions were identified in the Fiscal Year 2016 report.

WHY DID THESE PROBLEMS OCCUR?

The Department does not have adequate internal controls over the review of the SSAE 16 reports. Specifically, it does not have a formal process for reviewing the SSAE 16 reports and identifying and ensuring that entity controls noted in the SSAE 16 reports are in place and operating effectively at the Department. In addition, the Department does not have a documented monitoring process over its third-party service organizations to ensure that the service organizations are held accountable for information system controls over the systems, and that the exceptions noted in the SSAE 16 reports are promptly remediated.

WHY DO THESE PROBLEMS MATTER?

By not reviewing SSAE 16 reports in a timely manner, evaluating any deficiencies noted in the SSAE 16 reports, and ensuring that entity controls are in place at the state level, the Department cannot determine whether the MMIS and CBMS control environments have weaknesses that could impact the programs using those systems. As a result, the system processes could have inaccuracies due to a lack of these controls.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES	
FEDERAL AWARD NUMBERS	XIX-MAP2015 XIX-ADM2015 XIX-MAP2016 XIX-ADM2016	CHIP2015 CHIP2016
FEDERAL AWARD YEARS	2015 AND 2016	
PASS THROUGH ENTITY	NONE	
CFDA NOS.	93.767; CHILDREN'S HEALTH INSURANCE PROGRAM; 93.777; 93.778; MEDICAID CLUSTER.	
COMPLIANCE REQUIREMENTS	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) ELIGIBILITY (E) SPECIAL TESTS AND PROVISIONS (N)	
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY	
TOTAL KNOWN QUESTIONED COSTS	$0	
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION		

RECOMMENDATION 2016-052

The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over third-party "service organizations" systems for the Medicaid Management Information System (MMIS) and Colorado Benefits Management System (CBMS) by:

A Establishing a formal process to review SSAE 16 reports for MMIS and CBMS.

B Instituting and documenting a monitoring process over its third-party service organizations to ensure they are held accountable for

information system controls over MMIS and CBMS, and that exceptions noted in the SSAE 16 reports are remediated in a timely manner.

C Ensuring that Complementary User Entity Controls noted in the SSAE 16 reports are fully assessed and implemented by the Department.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

A AGREE. IMPLEMENTATION DATE: JULY 2017.

The Department considers this to be a contract management duty since the SSAE 16 reports are deliverables required under the contract with our vendor who manages the MMIS and in the interagency agreement with the Governor's Office of Information Technology (OIT) who manages CBMS on behalf of the Department. The Department agrees to issue guidance to our contract managers to review these deliverables. In addition, the Department agrees to work with OIT to update the interagency agreement to clarify that OIT needs to provide the SSAE 16 reports to the Department and that any exceptions noted in the SSAE 16 reports are remediated.

B AGREE. IMPLEMENTATION DATE: JULY 2017.

The Department will confirm with our contract managers that they need to review the SSAE 16 reports and request that the contractors and OIT provide responses on how they will remediate any issues noted in the SSAE 16 reports. Department considers this to be a contract management duty as the SSAE 16 reports are deliverables required under the contract with our vendor who manages the MMIS and in the interagency agreement with OIT

who manages CBMS on behalf of the Department. The Department will work with OIT to update the interagency agreement to clarify that OIT needs to provide the SSAE 16 reports to the Department and that any exceptions noted in the SSAE 16 reports are remediated.

C AGREE. IMPLEMENTATION DATE: JULY 2017.

The Department agrees to work with OIT who manages CBMS on behalf of the Department to resolve any issues noted in the SSAE 16 report. OIT has informed the Department that the Complementary User Entity Controls noted in the SSAE 16 report will be resolved by July 2017.

COMPLIANCE WITH SUBRECIPIENT MONITORING

The Department subgrants, or "passes through," Medicaid and CBHP federal funds to counties, non-profit organizations, and for-profit organizations that qualify as either a subrecipient or a contractor. Under Uniform Guidance, the Department is responsible for identifying and monitoring entities that qualify as subrecipients of federal funds.

A subrecipient is a non-federal entity that expends federal awards received from a pass-through entity to carry out a federal program, but does not include an individual that is a beneficiary of such a program. Examples of the Department's subrecipients are MA sites, counties, Single Entry Points (SEPs), and Community Centered Boards (CCB).

As mentioned previously, MA sites and counties determine financial eligibility for these programs. SEPs determine functional eligibility for Medicaid long-term care, and CCBs provide services to individuals

with developmental disabilities under these programs. A contractor is a dealer, distributor, merchant, or other seller providing goods or services that are required for the conduct of a federal program; these goods or services may be for an organization's own use or for the use of beneficiaries of the federal program. For Example, Denver Health and Colorado Access are considered contractors for the Department because they provide services for Medicaid and CBHP recipients. The Department's program staff are responsible for overseeing each federal grant program, including monitoring any work performed by a subrecipient. During Fiscal Year 2016, the Department passed through approximately $47.5 million in federal funds to 144 subrecipients.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the Department has adequate internal controls in place to identify its subrecipients of federal grant funds and to ensure that subrecipients are properly monitored for compliance with applicable laws, regulations, and provisions of contracts.

The audit work consisted of reviewing subrecipient monitoring procedures that the Department had in place during Fiscal Year 2016. In addition, we conducted interviews and reviewed documentation related to the Department's subrecipient monitoring processes.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

OMB issued its new federal regulations in 2014, and as a result, federal grant recipients, such as the Department, need to understand new requirements under Uniform Guidance and evaluate how these requirements may impact the Department. One of the areas Uniform Guidance impacts is subrecipient monitoring. Under Uniform

Guidance, pass-through entities, including the Department, are required to monitor their subrecipients' use of federal awards. This monitoring can be performed through a variety of methods, such as direct reporting, site visits, regular contact, or other means to provide reasonable assurance of compliance with laws, regulations, and provisions of contracts or grant agreements. We used the following Uniform Guidance requirements to perform our audit work:

- Federal regulations [2 C.F.R., 200.331] require that the Department conduct risk assessments for each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward. In addition, the Department should use the risk assessments to determine the appropriate level of subrecipient monitoring the Department should perform.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We found that the Department was not in compliance with federal subrecipient monitoring requirements during Fiscal Year 2016. Specifically, the Department did not evaluate its subrecipients' risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring, as required under Uniform Guidance.

WHY DID THE PROBLEM OCCUR?

Because the Department did not update its existing subrecipient monitoring policies for Medicaid and CBHP programs for Fiscal Year 2016 to be in compliance with Uniform Guidance, staff responsible for subrecipient monitoring were not aware they were responsible for the updated requirements.

WHY DOES THIS PROBLEM MATTER?

Without evaluating the subrecipients' risks of noncompliance, the Department may continue providing funding to high-risk entities that may not be monitored in a way that ensures funds are being used in

accordance with program rules. This is particularly important given the large number of federal funds the Department passes through annually to its subrecipients.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES	
FEDERAL AWARD NUMBERS	XIX-MAP2015 XIX-ADM2015 XIX-MAP2016 XIX-ADM2016	CHIP2015 CHIP2016
FEDERAL AWARD YEARS	2015 AND 2016	
PASS THROUGH ENTITY	NONE	
CFDA NOS.	93.767; CHILDREN'S HEALTH INSURANCE PROGRAM; 93.777; 93.778; MEDICAID CLUSTER	
COMPLIANCE REQUIREMENT	SUBRECIPIENT MONITORING (M)	
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY	
TOTAL KNOWN QUESTIONED COSTS	$0	
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION		

RECOMMENDATION 2016-053

The Department of Health Care Policy and Financing should improve its controls over subrecipient monitoring for the Medicaid and the State Children's Health Insurance Program by updating its current subrecipient monitoring policies to ensure compliance with the federal *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), including performing the required risk assessments.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

AGREE. IMPLEMENTATION DATE: DECEMBER 2017.

The Department will revise the existing Standard Operating Procedures for Subrecipients to be compliant with both Federal

Uniform Guidance and State Department of the Controller guidance. This determination will be required before any contract is awarded and will be maintained with the contract documentation.

Contract Administrators will conduct a risk assessment of each subrecipient as part of the monitoring process.

REPORTING OF FEDERAL MEDICAID AND CHILDREN'S BASIC HEALTH PLAN PROGRAM EXPENDITURES

Under federal regulations, the Department is required to submit the *Federal Financial Report* (FFR) to CMS on a quarterly basis. The FFR compares the Department's quarterly Medicaid and CBHP expenditures to the total amount reimbursed by CMS for the given quarter.

To compile the necessary information for the report, the Department uses special database queries that retrieve data from MMIS, and CORE. The Department analyzes the retrieved data using algorithms developed by the Department to identify allowable expenditures and total reportable amounts. The Department then compiles all allowable and reportable expenditures and submits it electronically to CMS on a quarterly basis.

For Fiscal Year 2016, the Department expended approximately $5 billion in federal grants funds for the Medicaid and CBHP programs, all of which are subject to federal reporting requirements.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether the Department has effective internal controls in place to ensure that the Department complies with federal Medicaid and CBHP reporting requirements and to determine whether FFRs submitted by the Department to CMS during Fiscal Year 2016 were complete and accurate.

Another purpose of our audit work was to review the Department's progress in implementing our Fiscal Year 2015 audit recommendation related to establishing comprehensive internal control policies and procedures, including effective secondary review processes, over federal reporting to ensure that FFRs are accurate and complete prior to submission to the federal government.

During our Fiscal Year 2016 audit, we reviewed the FFRs that the Department submitted to the federal government for the quarters ending September 30, 2015, and March 31, 2016, and the related supporting documentation. Further, we reviewed the Department's policies and procedures related to FFR reporting.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our audit work against the following specific requirements:

FEDERAL REGULATIONS [45 C.F.R., 92.20(b)(1)] state, "Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant." The FFRs contain summary financial information about the grant award, including total program cash disbursements and cash receipts amounts. These reports

are required to be submitted within 30 days of the end of each calendar quarter.

DEPARTMENT PROCEDURES. The Department's FFR reporting procedures specify that the Department's federal and state grant section manager (manager) should review the hardcopies of the FFR and verify that what is reported is accurate and agrees to supporting documentation. After performing the review, the manager is to initial the supporting documentation and provide this information to the controller for review and certification. During this review, the controller should ensure that the FFR agrees to the supporting documentation.

INTERNAL CONTROLS. According to federal regulations [2 C.F.R., 200.303], the Department, as a recipient of federal funds, must establish and maintain effective internal control over its federal awards that provides reasonable assurance that the Department is managing the federal awards in compliance with federal statutes, regulations, and the award terms and conditions. These internal controls should be in compliance with guidance in *Standards for Internal Control in the Federal Government* issued by the Comptroller General of the United States or the *Internal Control Integrated Framework*, issued by the Committee of Sponsoring Organizations of the Treadway Commission (the Green Book and COSO).

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We found issues related to the Department's internal controls over, and compliance with, compiling and reporting Medicaid and CBHP expenditures on the FFR during Fiscal Year 2016, as noted below:

- **INACCURATE REPORTING OF EXPENDITURES ON THE FFR.** We determined that the Department staff entered an incorrect cash disbursements amount on the FFR for the quarter ending March 31, 2016. Specifically, Department supporting documentation reported net cash disbursements of $1.39 billion; however, the FFR reported net cash disbursements of $1.27 billion. This resulted in

the Department under-reporting $120,045,061 in Medicaid and CBHP expenditures for the quarter ending March 31, 2016.

- **CALCULATION ERROR ON THE SUPPORTING DOCUMENTATION.** We found that the Department's supervisory review did not identify a difference totaling approximately $123.5 million between the supporting documentation and the FFR submitted to the federal government for the quarter ending September 30, 2015. We determined based on our follow-up that the error was due to a calculation error on the spreadsheet and that the correct amount was reported on the FFR to CMS.

- **LACK OF EVIDENCE OF SUPERVISORY REVIEW.** We found no evidence of supervisory review on four spreadsheets supporting the FFRs for both quarters ending September 30, 2015, and March 31, 2016, as required by Department procedures.

Based on the issues identified above, we determined that the Department did not implement our Fiscal Year 2015 audit recommendation.

WHY DID THESE PROBLEMS OCCUR?

The Department did not have sufficient internal controls in place to ensure that the FFRs and the associated supporting documentation were accurate and complete during Fiscal Year 2016. Specifically, the Department's supervisory review was not effective and did not identify the issues we identified as part of our audit. Regarding the lack of evidence of supervisory review, Department staff indicated that they were unable to perform detailed reviews during the fiscal year due to employee turnover at the finance division. Based on the issues identified, we determined that the finance division did not take any further steps to cross train other employees to ensure detailed reviews were performed.

WHY DO THESE PROBLEMS MATTER?

Lack of effective supervisory review could increase the risks of

erroneous reporting and non-compliance with federal regulations. In turn, erroneous reporting and non-compliance with federal reporting requirements could result in the federal government delaying draws of federal funds until a reasonable explanation can be provided to the federal government.

FEDERAL AGENCY	DEPARTMENT OF HEALTH AND HUMAN SERVICES	
FEDERAL AWARD NUMBERS	XIX-MAP2015 XIX-ADM2015 XIX-MAP2016 XIX-ADM2016	CHIP2015 CHIP2016
FEDERAL AWARD YEARS	2015 AND 2016	
PASS THROUGH ENTITY	NONE	
CFDA NOS.	93.767; CHILDREN'S HEALTH INSURANCE PROGRAM; 93.777; 93.778; MEDICAID CLUSTER	
COMPLIANCE REQUIREMENT	REPORTING (L)	
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY	
TOTAL KNOWN QUESTIONED COSTS	$0	
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2015-031		

RECOMMENDATION 2016-054

The Department of Health Care Policy and Financing (Department) should strengthen its internal control policies and procedures addressing effective supervisory review processes over federal reporting by:

A Ensuring that the Federal Financial Reports and its associated supporting documentation are accurate and complete prior to submission to the federal government.

B Cross training other employees within the finance division to ensure that detailed reviews are performed.

RESPONSE

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

A AGREE. IMPLEMENTATION DATE: JUNE 2017.

The Federal and State Grant Section manager will ensure that the existing checklist is signed by the preparer and first reviewer and will perform a final review of the Federal Financial Report before it is submitted to the Federal Payment Management System.

B AGREE. IMPLEMENTATION DATE: JUNE 2017.

Staff in the Federal and State Grant Section will be cross trained to prepare and review the Federal Financial Report. The Federal Financial Reporting procedures will be updated, when necessary, and will be made available to all Federal and State Grant Section staff.

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING

The following recommendations relating to internal control deficiencies classified as a SIGNIFICANT DEFICIENCY or a MATERIAL WEAKNESS were communicated to the Department in the previous year and have not been remediated as of June 30, 2016, because the original implementation dates provided by the Department are in a subsequent fiscal year. These recommendations can be found in the original report and SECTION IV: PRIOR RECOMMENDATIONS of this report.

PERSONNEL COSTS FOR FEDERAL GRANT PROGRAMS			
CURRENT REC. NO.	2016-055 PRIOR REC. NO. 2015-033	IMPLEMENTATION DATE	JULY 2016
FEDERAL AGENCY	Department of Health and Human Services	FEDERAL AWARD YEAR	2014-2015
COMPLIANCE REQUIREMENT	Allowable Costs/Cost Principles (B)	CLASSIFICATION	SIGNIFICANT DEFICIENCY
PASS THROUGH ENTITY	None	TOTAL KNOWN QUESTIONED COSTS	$0
CFDA NOS.	93.767 Children's Health Insurance Program 93.777 Medicaid Cluster 93.778 Medicaid Cluster	FEDERAL AWARD NUMBERS	CHIP2014 CHIP2015 XIX-ADM2014 XIX-ADM2015 XIX-MAP2014 XIX-MAP2015

MONITORING OF HEALTH AND SAFETY SURVEYS AND CERTIFICATIONS			
CURRENT REC. NO.	2016-056 PRIOR REC. NO. 2015-034	IMPLEMENTATION DATE	A SEPTEMBER 2016 B SEPTEMBER 2016 C JULY 2017
FEDERAL AGENCY	Department of Health and Human Services	FEDERAL AWARD YEAR	2014-2015
COMPLIANCE REQUIREMENT	Special Tests and Provisions (N)	CLASSIFICATION	SIGNIFICANT DEFICIENCY
PASS THROUGH ENTITY	None	TOTAL KNOWN QUESTIONED COSTS	$0
CFDA NOS.	93.777 Medicaid Cluster 93.778 Medicaid Cluster	FEDERAL AWARD NUMBERS	XIX-ADM2014 XIX-ADM2015 XIX-MAP2014 XIX-MAP2015

MEDICAL CLAIMS PROCESSING			
CURRENT REC. NO.	2016-057 PRIOR REC. NO. 2015-035	IMPLEMENTATION DATE	NOVEMBER 2016
FEDERAL AGENCY	Department of Health and Human Services	FEDERAL AWARD YEAR	2014-2015
COMPLIANCE REQUIREMENT	Allowable Costs/Cost Principles (B)	CLASSIFICATION	SIGNIFICANT DEFICIENCY
PASS THROUGH ENTITY	None	TOTAL KNOWN QUESTIONED COSTS	$0
CFDA NOS.	93.777 Medicaid Cluster 93.778 Medicaid Cluster	FEDERAL AWARD NUMBERS	XIX-ADM2014 XIX-ADM2015 XIX-MAP2014 XIX-MAP2015

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. SEE SECTION IV: PRIOR RECOMMENDATIONS of this report for information regarding this part of the recommendation.

FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY ACT REPORTING FOR THE MEDICAID AND CBHP PROGRAMS					
CURRENT REC. NO.	2016-058	PRIOR REC. NO.	2015-036	IMPLEMENTATION DATE	JULY 2016
FEDERAL AGENCY	Department of Health and Human Services			FEDERAL AWARD YEAR	2014-2015
COMPLIANCE REQUIREMENT	Reporting (L)			CLASSIFICATION	SIGNIFICANT DEFICIENCY
PASS THROUGH ENTITY	None			TOTAL KNOWN QUESTIONED COSTS	$0
CFDA NOS.	93.767 93.777 93.778	Children's Health Insurance Program Medicaid Cluster Medicaid Cluster		FEDERAL AWARD NUMBERS	CHIP2014 CHIP2015 XIX-ADM2014 XIX-ADM2015 XIX-MAP2014 XIX-MAP2015

CONTROLS OVER PRESCRIPTION DRUGS AND DISPENSING					
CURRENT REC. NO.	2016-059	PRIOR REC. NO.	2015-037	IMPLEMENTATION DATE	A NOVEMBER 2016 B NOVEMBER 2016 C NOVEMBER 2016 D [1]
FEDERAL AGENCY	Department of Health and Human Services			FEDERAL AWARD YEAR	2013-2014
COMPLIANCE REQUIREMENT	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B)			CLASSIFICATION	SIGNIFICANT DEFICIENCY
PASS THROUGH ENTITY	None			TOTAL KNOWN QUESTIONED COSTS	$0
CFDA NOS.	93.778	Medicaid Cluster		FEDERAL AWARD NUMBERS	XIX-ADM2014 XIX-ADM2015 XIX-MAP2014 XIX-MAP2015

CONTROLS OVER DRUG UTILIZATION					
CURRENT REC. NO.	2016-060	PRIOR REC. NO.	2015-038	IMPLEMENTATION DATE	A NOVEMBER 2016 B [1]
FEDERAL AGENCY	Department of Health and Human Services			FEDERAL AWARD YEAR	2013-2014
COMPLIANCE REQUIREMENT	Activities Allowed or Unallowed (A)			CLASSIFICATION	SIGNIFICANT DEFICIENCY
PASS THROUGH ENTITY	None			TOTAL KNOWN QUESTIONED COSTS	$0
CFDA NOS.	93.778	Medicaid Cluster		FEDERAL AWARD NUMBERS	XIX-ADM2014 XIX-ADM2015 XIX-MAP2014 XIX-MAP2015

CONTROLS OVER PROVIDERS					
CURRENT REC. NO.	2016-061	PRIOR REC. NO.	2015-039	IMPLEMENTATION DATE	A NOVEMBER 2016 B NOVEMBER 2016 C [1]
FEDERAL AGENCY	Department of Health and Human Services			FEDERAL AWARD YEAR	2013-2014
COMPLIANCE REQUIREMENT	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Procurement, Suspension and Debarment (I)			CLASSIFICATION	SIGNIFICANT DEFICIENCY
PASS THROUGH ENTITY	None			TOTAL KNOWN QUESTIONED COSTS	$0
CFDA NOS.	93.778	Medicaid Cluster		FEDERAL AWARD NUMBERS	XIX-ADM2014 XIX-ADM2015 XIX-MAP2014 XIX-MAP2015

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. SEE SECTION IV: PRIOR RECOMMENDATIONS of this report for information regarding this part of the recommendation.

STATE · OF · COLORADO
UNION AND CONSTITUTION
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DEPARTMENT OF HIGHER EDUCATION

The Department of Higher Education was established under State statute [Section 24-1-114, C.R.S.], and includes all public higher education institutions in the State. It also includes the Auraria Higher Education Center; the Colorado Commission on Higher Education; the Colorado Student Loan Program, dba College Assist; CollegeInvest; History Colorado; and the Division of Private Occupational Schools.

Please refer to the introduction to the Department of Education chapter within SECTION II: FINANCIAL STATEMENT FINDINGS for additional information including a list of schools.

ADAMS STATE UNIVERSITY

The Board of Trustees of Adams State University is the governing board for Adams State University. The Board of Trustees has oversight and responsibility in the areas of finance, resources, academic programs, admissions, role and mission, and personnel policies. The Board consists of nine members appointed by the Governor to serve 4-year terms. Additionally, an elected member of the faculty of the University serves for a 2-year term and an elected member of the student body of the University serves for a 1-year term. The President of Adams State University is responsible for providing leadership for the University and administering the policies and procedures of the Board of Trustees. The Board conducts its business at regular monthly meetings, all of which are open to the public. Adams State University is a liberal arts university with graduate programs in Teacher Education, Business, Counseling, and Art. Section 23-51-101, C.R.S., provides that Adams State University shall be a general baccalaureate institution with moderately selective admission standards. Adams State University is a regional educational provider approved to offer limited professional programs, Hispanic programs, undergraduate education degrees, masters' level programs, Ph.D. level programs, and 2-year transfer programs with a community college role and mission, except for vocational education programs.

The following comment was prepared by the public accounting firm of Wall, Smith, Bateman Inc., which performed the Fiscal Year 2016 audit work at Adams State University under contract with the Office of the State Auditor.

EXHIBIT K1–SCHEDULE OF FEDERAL ASSISTANCE

During Fiscal Year 2016, Adams State University administered more

than 20 federal programs and expended approximately $30.4 million in federal funds, of which nearly $21.5 million was direct loan funding received through the U.S. Department of Education's Student Financial Aid Program. Each year, the University is required to prepare a report, or "exhibit," containing the University's federal expenditures and related reimbursements to aid the Colorado Office of the State Controller (OSC) in the preparation of the federal Schedule of Expenditures of Federal Awards (SEFA); this exhibit is referred to as the "Schedule of Federal Expenditures of Federal Awards Exhibit," or "Exhibit K1". The SEFA is to be presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) to show the State's expenditures for federal awards during the fiscal year. The OSC provides the University with instructions for the proper preparation of the Exhibit K1.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the Exhibit K1 submitted by the University to the OSC in support of the statewide financial statements was free from material misstatements.

We audited the Exhibit K1 submitted by the University to the OSC to verify the accuracy of the information reported and assess compliance with OSC report preparation instructions. In addition, we audited the University's reconciliations between the Exhibit K1 and the University's Banner accounting system, and confirmed data included on the Exhibit K1 with the U.S. Department of Education grant management system (G5)–External Award History Report for the Fiscal Year Ended June 30, 2016.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

State Fiscal Rule 1-8 requires State agencies and institutions of higher education to implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to State Fiscal Rules.

In addition, the *Fiscal Procedures Manual* (Manual) issued by the OSC provides specific guidance on preparing financial exhibits that are to be submitted to the OSC at year-end. For example, the Exhibit K1 is used for preparing the Statewide Schedule of Expenditures of Federal Awards (SEFA). The SEFA provides a listing of federal assistance by Catalog of Federal Domestic Assistance (CFDA) number or other identifying number.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

The University inaccurately prepared the Exhibit K1 that it submitted to the OSC for Fiscal Year 2016, as noted below:

- The amount reported on the Exhibit K1 for the "Federal Perkins Loan Program-Federal Capital Contributions" grant was $10,398,942 of receipts and expenditures. However, based on our test work, we determined that the correct amount of receipts and expenditures is $740,856, thereby causing an overstatement of receipts and expenditures of $9,658,086. Additionally, we noted that, while the University reported $21,370,963 in Federal Direct Student Loan expenditures and receipts, the University actually expended $20,781,838, resulting in an overstatement of the receipts and expenditures by $589,125. The University's Exhibit K1 receipts and expenditures were overstated in total by $10,247,211.

- The Department failed to include the "other identifying number" for subrecipient awards as required by the OSC Exhibit K1 instructions.

WHY DID THE PROBLEM OCCUR?

The University does not have proper internal controls such as formal written procedures, an appropriate review process, and adequate training related to the *Fiscal Procedures Manual* to ensure that the Exhibit K1 is prepared accurately. Further, the University experienced staff turnover during the year due to a key accounting staff retirement, which contributed to the identified problems.

WHY DOES THIS PROBLEM MATTER?

Because the Exhibit K1 is used by the OSC to prepare the Statewide Schedule of Expenditures of Federal Awards. Errors on the Exhibit K1 can lead to the SEFA being misstated. In addition, errors with the Exhibit K could potentially lead to federal sanctions being levied on the University or the State.

FEDERAL AGENCY	DEPARTMENT OF EDUCATION
FEDERAL AWARD NUMBER	P268K161198
FEDERAL AWARD YEAR	2016
PASS THROUGH ENTITY	NONE
CFDA NO.	84.038; STUDENT FINANCIAL ASSISTANCE PROGRAM CLUSTER
COMPLIANCE REQUIREMENT	REPORTING (L)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	$0
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

RECOMMENDATION 2016-062

Adams State University should improve internal controls over the preparation of Exhibit K1 by:

A Obtaining training on the Office of the State Controller's Office's *Fiscal Procedures Manual* regarding the Exhibit K1 and SEFA

preparation as well as establishing written procedures to ensure that the Exhibit K1 is prepared correctly.

B Establishing a review process for the Exhibit K1, to ensure accuracy.

RESPONSE

ADAMS STATE UNIVERSITY

A AGREE. IMPLEMENTATION DATE: DECEMBER 2016.

Exhibit K1 was corrected and re-submitted prior to issuance of the Audit Report as part of a collaboration between the ASU Perkins Loan officer and ASU's Controller of Sponsored Programs. Adams State University will explore the options for training offered by the Office of the State Controller. ASU will establish written procedures specific to the process used by ASU for preparing the Exhibit K1.

B AGREE. IMPLEMENTATION DATE: DECEMBER 2016.

ASU has added a two level review to be used before submission of future Exhibit K1 reports.

STATE BOARD FOR COMMUNITY COLLEGES AND OCCUPATIONAL EDUCATION

The State Board for Community Colleges and Occupational Education (SBCCOE or the Board) was established by the Community College and Occupational Education Act of 1967, Title 23, Article 60 of the Colorado Revised Statutes. The Board functions as a separate entity and, as such, may hold money, land, or other property for any educational institution under its jurisdiction. The statute assigns responsibility and authority to the Board for three major functions, as follows:

- The Board is the governing board of the state system of community and technical colleges; including the Colorado Community College System.

- The Board administers the occupational education programs of the state at both secondary and postsecondary levels.

- The Board administers the State's program of appropriations to Local District Colleges (LDCs) and Area Vocational Schools (AVSs).

The Board consists of nine members appointed by the governor to 4-year staggered terms of service. The statute requires that board members be selected so as to represent certain economic, political, and geographical constituencies. There are also two advisory, non-voting members per Section 23-60-104, C.R.S.

Colorado Community College System's (CCCS) operations and activities are funded primarily through tuition and fees; federal, state, and local grants; the College Opportunity Fund stipends; a fee-for-

service contract with the Department of Higher Education; and Amendment 50 funding. In addition, the SBCCOE receives and distributes state appropriations for LDCs, AVSs, and school districts offering vocational programs.

The 14 entities in the community college system are as follows:

- Arapahoe Community College (ACC)
- Colorado Northwestern Community College (CNCC)
- Community College of Aurora (CCA)
- Community College of Denver (CCD)
- Front Range Community College (FRCC)
- Lamar Community College (LCC)
- Morgan Community College (MCC)
- Northeastern Junior College (NJC)
- Otero Junior College (OJC)
- Pikes Peak Community College (PPCC)
- Pueblo Community College (PCC)
- Red Rocks Community College (RRCC)
- Trinidad State Junior College (TSJC)
- Colorado Community College System Office (System Office)

The following comments were prepared by the public accounting firm of KPMG LLP which performed the Fiscal Year 2016 audit work at the Colorado Community College System under contract with the Office of the State Auditor.

CONTROLS OVER THE COMMON ORIGINATION AND DISBURSEMENT SYSTEM

Community College of Aurora (CCA), Lamar Community College

(LCC), Trinidad State Junior College (TSJC), and Colorado Northwestern Community College (CNCC) participate in several federal student financial aid programs authorized under Title IV of the Higher Education Act of 1965 (Title IV), including Direct Loans, Pell, and Federal Work Study. These colleges use Banner as their system of financial and student records as well as the Common Origination and Disbursement (COD) system, a web based computer application, to submit student financial aid information, such as Title IV funding offered to and received by the colleges' students, to the US Department of Education (DOE) based on the colleges' records. The institutions report all Federal Pell Grant and Direct Loans financial aid originations (funding requests) and disbursements and submit required records to the DOE's Direct Loan Servicing System (DLSS) via the COD. Each month, the COD provides institutions with a School Account Statement (SAS) data file which consists of Cash Summary, Cash Detail, and (optional at the request of the school) Loan Detail records. As institutions update student information in the COD, system reports provide student submission statuses of accepted, accepted with corrections, or rejected. Title IV establishes general rules for COD reporting to which the colleges must adhere.

WHAT AUDIT WORK WAS PERFORMED AND WAS THE PURPOSE?

We requested from each school a sample of two months of Banner to COD reconciliations for Direct Loan activity during Fiscal Year 2016 to determine whether the colleges completely, accurately, and timely reconciled the COD reports to the colleges' records.

We also reviewed COD reporting controls at the schools by selecting a sample of eight students, two from each school, who were rejected during Fiscal Year 2016 by the COD and determining what action was taken to ensure the student's record was corrected and subsequently accepted by the COD, as required by federal regulations.

The purpose of the audit work was to assess the adequacy of CCA's,

LCC's, TSJC's, and CNCC's internal controls over and compliance with federal Title IV reporting requirements related to COD to Banner reconciliations and COD reporting for Title IV funding during Fiscal Year 2016.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Title IV establishes general rules that require institutions to submit required records to DOE's DLSS within 30 days of disbursement and to reconcile the SAS files extracted from the COD to the institution's financial records. Title IV rules also require participating institutions to compare the data from the COD reports at the student level to the institutions' systems to identify and correct any outdated or erroneous information. Title IV also requires schools to edit records for any students with a rejected status in order for those students to receive Title IV funding.

Federal regulations [34 C.F.R., 685.102(b), 685.301, and 303] require the colleges to perform a monthly reconciliation from Direct Loan COD to Banner. This reconciliation ensures that the institution and the DOE operate from the same information related to Direct Loans awarded and paid to students.

WHAT PROBLEMS DID THE WORK IDENTIFY?

While we did not identify exceptions at TSJC or CNCC related to COD to Banner reconciliations or reporting, we identified problems at CCA and LCC with COD to Banner reconciliations and problems at CCA related to COD reporting. Specifically, we found the following:

- **COD TO BANNER RECONCILIATIONS.** CCA could not provide evidence to verify that staff had performed Direct Loan COD to Banner reconciliations for either of two monthly reconciliations tested (100 percent). Specifically, CCA did not provide evidence

that the December 2015 and April 2016 reconciliations were performed, whether any reconciling items were identified, investigated, and resolved; and whether resulting adjustments were made in either the COD or Banner system, if required. Based on our discussions with CCA staff, we further determined that staff could not provide documentation to demonstrate that they performed Direct Loan COD to Banner reconciliations for any month during Fiscal Year 2016.

Further, on one of the two COD reconciliations tested at LCC (50 percent), we determined that LCC staff had identified multiple errors on the December 2015 reconciliation due to an improper upload but did not resolve the errors until June 2016, after we requested the audit support from the school. This indicates that LCC staff did not perform this reconciliation completely or timely.

- **COD REPORTING.** We determined that one of the two (50%) students with a rejected status in COD that we tested at CCA was in a rejected status for two semesters during Fiscal Year 2016, and CCA failed to take any action to remediate the student's rejected status during the year. However, CCA disbursed funds to this student in both semesters.

WHY DID THESE PROBLEMS OCCUR?

CCA and LCC have not established a sufficient system of internal controls over federal Title IV funds such as policies and procedures requiring that staff prepare, document and retain monthly COD to Banner reconciliations. Additionally, CCA has not established a sufficient system of internal controls to properly review and remediate the COD student rejection reports, or ensure that rejected students are not disbursed funding. Further, CCCS has not provided appropriate oversight and training to the colleges to ensure these internal controls are in place and are effective.

WHY DO THESE PROBLEM MATTER?

A lack of adequate policies and procedures over COD to Banner reconciliation processes and COD reporting increases the risk that CCA and LCC will not be in compliance with federal regulations and may result in federal sanctions.

FEDERAL AGENCY	DEPARTMENT OF EDUCATION	
FEDERAL AWARD NUMBERS	P063P154087 P268K164087	P063P151202 P268K161202
FEDERAL AWARD YEARS	2015 AND 2016	
PASS THROUGH ENTITY	NONE	
CFDA NOS.	84.063; 84.268; STUDENT FINANCIAL ASSISTANCE PROGRAM CLUSTER	
COMPLIANCE REQUIREMENT	REPORTING (L)	
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY	
TOTAL KNOWN QUESTIONED COSTS	$0	
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION		

RECOMMENDATION 2016-063

The Colorado Community College System (CCCS) should provide oversight and training to:

A Assist the Community College of Aurora and Lamar Community College with implementing appropriate internal controls over Title IV COD to Banner reconciliations to establish a sufficient system of internal controls to properly document and retain the monthly COD to Banner reconciliations in accordance with Title IV regulations.

B Assist the Community College of Aurora with implementing appropriate internal controls over Title IV COD reporting to ensure that rejections are remediated timely and disbursements are not made to students in a rejected status in accordance with Title IV regulations.

RESPONSE

COLORADO COMMUNITY COLLEGE SYSTEM

A AGREE. IMPLEMENTATION DATE: JANUARY 2017.

CCCS will formalize policies and procedures for COD and Direct Loan Monthly Reconciliation to comply with Title IV regulations.

To facilitate a better understanding of the reconciliation process and the purpose of each step in the process, mandatory training and review of the business processes will be provided to the colleges by CCCS. Colleges will be required to retain support documentation of the COD reconciliation and its subsequent review and approval.

B AGREE. IMPLEMENTATION DATE: JANUARY 2017.

In addition to the mandatory training and review of business processes by CCCS, remediation of students in rejected status reporting will be monitored by the financial aid directors at each college to ensure timely and accurate reporting.

CONTROLS OVER ACCURACY OF ENROLLMENT REPORTING

As mentioned previously, the Colorado Community College System (CCCS) is a system of 14 community colleges throughout the state of

Colorado. The CCCS administrative office oversees the individual colleges who each have their own Financial Aid departments and Registrars, but operate under the same guidelines.

The community colleges participate in several federal student financial aid programs authorized under Title IV of the Higher Education Act of 1965 (Title IV), including Direct Loans, Pell, and Federal Work Study. Title IV establishes general rules for reporting changes in student enrollment to the National Student Loan Data System (NSLDS) which is owned and operated by the Department of Education. These changes include reductions or increases in attendance levels, withdrawals, graduations, or approved leaves of absence. The community colleges, like many schools, contract with a third party servicer, the National Student Clearinghouse (Clearinghouse), which acts as a single point of contact for reporting enrollment information to the NSLDS. Title IV specifies that schools are responsible for timely reporting, whether they report directly or via a third party servicer like the Clearinghouse. NSLDS sends enrollment rosters to the schools based on a schedule determined by the school with a minimum of every 60 days. All CCCS schools have chosen a roster schedule of every 30 days. The schools then have 15 days to respond to the rosters they receive from NSLDS. Specifically, in response to the rosters, personnel at each of the community colleges generate enrollment reports through CCCS' Banner system and manually upload these batches of enrollment information to the Clearinghouse. The Clearinghouse then reports each school's student enrollment information to the NSLDS.

As part of our Fiscal Year 2016 audit, we performed specific audit testwork at nine of the 14 community colleges:

- Arapahoe Community College (ACC)
- Community College of Aurora (CCA)
- Lamar Community College (LCC)
- Trinidad State Junior College (TSJC)
- Colorado Northwestern Community College (CNCC)
- Front Range Community College (FRCC)

- Pikes Peak Community College (PPCC)
- Red Rocks Community College (RRCC)
- Otero Junior College (OJC)

These nine colleges will be referred to as the "community colleges" throughout the remainder of this finding. The amounts of Title IV funding disbursed at each college is discussed below:

COLLEGE	TITLE IV FUNDS DISTRIBUTED
Arapahoe Community College	$ 16,791,544
Colorado Northwestern Community College	$ 3,347,589
Community College of Aurora	$ 18,727,236
Front Range Community College	$ 60,990,497
Lamar Community College	$ 2,361,374
Otero Junior College	$ 4,409,031
Pikes Peak Community College	$ 38,977,161
Red Rocks Community College	$ 17,756,862
Trinidad State Junior College	$ 4,796,156

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

The audit work included reviewing a sample of 40 students who graduated from, withdrew from, dropped out of, or enrolled but never attended the community colleges during Fiscal Year 2016 to determine whether the colleges reported the students' enrollment status changes in compliance with Title IV federal regulations. The audit work also included reviewing the community colleges' internal controls over reporting of enrollment status changes. Of the 40 students tested, seven were from CCA, six each were from LCC, TSJC, and CNCC, and three each were from FRCC, PPCC, ACC, RRCC, and OJC.

The purpose of the audit work was to assess the adequacy of CCA's, LCC's, TSJC's, and CNCC's internal controls over and compliance with the federal reporting requirements related to changes in enrollment status for students who received Title IV funding during Fiscal Year 2016. Additionally, the purpose of the audit work was to assess the adequacy of FRCC's, PPCC's, ACC's, RRCC's and OJC's remediation of the prior year significant deficiency issued for Fiscal

Year 2015. At that time, we recommended that CCCS provide oversight and training to assist the colleges with implementing appropriate internal controls over Title IV enrollment reporting to ensure enrollment status changes are reported to the Clearinghouse in a timely manner. These internal controls should include policies and procedures to ensure required information is reported to the NSLDS from the Clearinghouse in accordance with Title IV regulations.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Title IV establishes general rules that apply to students who receive Title IV funding and have an enrollment status change during the fiscal year. For example, as noted previously, each institution is allowed to set a scheduled timeframe for receiving roster transmission reports from the NSLDS, with a minimum of every 60 days. Each of the community colleges we tested schedules its NSLDS roster transmissions for the first day of every month, or every 30 days. Upon receiving a roster transmission report from the NSLDS, each school must then ensure the Clearinghouse transmits enrollment information to the NSLDS within 15 days. It is each school's responsibility to understand their individually required Clearinghouse transmission schedules to the NSLDS, as Title IV guidance requires institutions to be responsible for timely reporting, whether they report directly or via a third party service provider.

WHAT PROBLEMS DID THE WORK IDENTIFY?

Overall, we determined that the community colleges' processes to report enrollment reporting changes to the NSLDS were not operating at an effective level. Specifically, we identified problems with 9 of the 40 (22.5 percent) student enrollment status changes we tested, as noted below:

- For two of the seven (29 percent) enrollment status changes tested

at CCA, staff failed to ensure the enrollment status changes were reported to the NSLDS in compliance with federal regulations. Specifically, the enrollment changes were reported from 20 to 35 days later than the Title IV enrollment reporting requirement.

- For two of the six (33 percent) enrollment status changes tested at LCC, staff failed to ensure the enrollment status changes were reported to the NSLDS in compliance with federal regulations. Specifically, the enrollment changes were reported from 21 to 30 days later than the Title IV enrollment reporting requirement.

- For three of the six (50 percent) enrollment status changes tested at TSJC, staff failed to ensure the enrollment status changes were reported to the NSLDS in compliance with federal regulations. Specifically, the enrollment changes were reported from 21 to 31 days later than the Title IV enrollment reporting requirement. Additionally for one of the six (17 percent) status changes, the effective date reported by TSJC did not agree to the date the student's status changed according to school record.

- For one of the three (33 percent) enrollment status changes tested at OJC, staff failed to ensure the enrollment status changes were reported to the NSLDS in compliance with federal regulations. Specifically, the enrollment changes were reported from 21 days later than the Title IV enrollment reporting requirement.

- For one of the three (33 percent) enrollment status changes tested at PPCC, staff failed to ensure the enrollment status changes were reported to the NSLDS in compliance with federal regulations. Specifically, the enrollment changes were reported 30 days later than the Title IV enrollment reporting requirement.

WHY DID THESE PROBLEMS OCCUR?

Due to the findings issued over the enrollment reporting compliance requirement during Fiscal Year 2015, CCCS had begun work to

implement policies and procedures during Fiscal Year 2016 to correct this finding. For example, during Fiscal Year 2016, CCCS provided oversight and mandatory training for both Registrars and Financial Aid Directors on federal Title IV requirements for timely reporting of enrollment status changes to ensure that the colleges had effective monitoring processes in place over the Clearinghouse to ensure submissions were timely and accurate. CCCS specifically requested that the colleges report enrollment reporting changes to the Clearinghouse every 21 days. However, these corrective improvements were not fully implemented during Fiscal Year 2016. CCCS also does not have a manual process in place to report directly to NSLDS for individual students that change enrollment within a short window that will not allow for timely submission via a third party.

WHY DO THESE PROBLEMS MATTER?

A lack of adequate policies over Title IV enrollment status change reporting, including timely and accurate reporting of status change information to NSLDS increases the risk that CCA, LCC, TSJC, PPCC, and OJC will not be in compliance with federal regulations, and may result in federal sanctions.

Federal Agency	Department of Education	
Federal Award Numbers	P063P154087 P268K164087 P063P151202 P268K161202 P063P151210	P268K161210 P063P151207 P268K161207 P063P153128 P268K163128
Federal Award Years	2015 and 2016	
Pass Through Entity	None	
CFDA Nos.	84.063; 84.268; Student Financial Assistance Program Cluster	
Compliance Requirement	Special Tests and Provisions (N)	
Classification of Finding	Significant Deficiency	
Total Known Questioned Costs	$0	
This Finding Applies to Prior Year Recommendation 2015-047		

RECOMMENDATION 2016-064

The Colorado Community College System (CCCS) should continue efforts to assist Community College of Aurora, Lamar Community College, Trinidad State Junior College, Pikes Peak Community College, and Otero Junior College with implementing appropriate internal controls over Title IV enrollment reporting to ensure enrollment status changes are reported to the Clearinghouse in a timely and accurate manner. These internal controls should include formalizing policies and procedures, including a process to gain access and report individual students separately to the National Student Loan Data System, if deemed necessary, to ensure required information is reported to the National Student Loan Data System in accordance with Title IV regulations.

RESPONSE

COLORADO COMMUNITY COLLEGE SYSTEM

AGREE. IMPLEMENTATION DATE: JANUARY 2017.

CCCS will work directly with schools in setting up Clearinghouse submissions calendars that reflect the new guidance for timely submission based on NSLDS Roster File requests. An Enrollment Reporting Task Force has been established to review processes and procedures to ensure timely and accurate reporting. This Task Force began meeting in October 2016 and includes representation from the offices involved in the Enrollment Reporting process from the colleges and CCCS.

As part of the formalization of policies and procedures, a process for

the manual updating to the NSLDS system will be defined. Manual updating to NSLDS will be required for those students who change enrollment within the window of time that creates potentially late data submissions created by submitting via a third party.

To facilitate a better understanding of the Enrollment Reporting processes and the purpose of each step in the process, mandatory training and review of the business processes will be provided to the colleges by CCCS.

COLORADO STATE UNIVERSITY SYSTEM

The institutions that comprise the Colorado State University System (System) are established in Title 23, Colorado Revised Statutes. The Board of Governors (Board) has control and supervision of three distinct institutions: Colorado State University (a land-grant university), Colorado State University–Pueblo (a regional, comprehensive university) and Colorado State University–Global Campus (an online university).

The 15-member Board consists of:

- Nine voting members appointed by the Governor and confirmed by the Senate for 4-year terms.

- Six advisory members representing the student bodies and the faculty councils for each of the three institutions, elected for terms of 1 Academic Year.

The Board is authorized to set tuition, pay expenses, and hire officials. The chief academic and administrative officers are the Chancellor of the Colorado State University System and the President of each institution.

COLORADO STATE UNIVERSITY–FORT COLLINS

In 1870, the Territorial Council and House of Representatives of the Territory of Colorado created the Agricultural College of Colorado (College). When the Territory became a state in 1876, the College was placed under the governance of the State Board of Agriculture.

The College began admitting its first students in 1879. It was also designated that year as Colorado's land-grant college and recipient of federal endowment support under the Morrill Act of 1862. Subsequent federal legislation led to the establishment of the Agricultural Experiment Station and the Extension Service of the College.

State legislation also made the College responsible for the Colorado State Forest Service. Following several name changes, the College became Colorado State University in 1957.

COLORADO STATE UNIVERSITY–GLOBAL CAMPUS

Colorado State University–Global Campus (CSU-Global) was incorporated in 2008. CSU-Global is a baccalaureate and graduate online university with the mission in Colorado of offering baccalaureate degree programs for nontraditional students in partnership with the Colorado community college system and selected master-level graduate programs. The mission of CSU-Global is to offer on-line programs that are career-relevant and tailored to existing and emerging industry and occupational trends within Colorado. CSU-Global will cater to working adults and other nontraditional students who already have college credit or a two-year degree and want to complete their bachelor's and/or master's degrees. CSU-Global admitted its first students during the fall 2008 semester.

COLORADO STATE UNIVERSITY–PUEBLO

Colorado State University–Pueblo (CSU-Pueblo or CSU-P) was incorporated in 1935 as Southern Colorado Junior College. One year later, local citizens decided to support the institution with county taxes. They organized the Pueblo Junior College District and the school was renamed Pueblo Junior College. In 1951, Pueblo Junior College became the first accredited junior college in Colorado.

In 1963, Colorado's General Assembly enacted legislation changing Pueblo Junior College to a 4-year institution—Southern Colorado State College—to be governed by the board of trustees of state colleges. By then, four new buildings had been erected on the new campus north of Pueblo's Belmont residential district. On July 1, 1975, the State Legislature granted the institution university status. Three years later, the Colorado State Board of Agriculture assumed governance of the University of Southern Colorado. In July 2003, the university was renamed to Colorado State University–Pueblo.

Colorado State University–Pueblo is accredited at the bachelor's and master's levels. CSU-Pueblo is a regional, comprehensive university, with moderately selective admissions standards displaying excellence in teaching and learning. CSU-Pueblo emphasizes professional, career-oriented, and applied programs at the undergraduate and graduate levels while maintaining strong programs in the liberal arts and sciences. CSU-Pueblo has received the federal government's designation as a Hispanic Serving Institution granted to universities with at least 25 percent of the student population of Hispanic descent.

The following comments were prepared by the public accounting firm of BKD, LLP, which performed the Fiscal Year 2016 audit work at the Colorado State University under contract with the Office of the State Auditor.

ENROLLMENT REPORTING (STUDENT FINANCIAL AID CLUSTER)

The federal Department of Education (USDE) requires institutions of higher education who are receiving Student Financial Aid funds to report enrollment information within specified timeframes to the USDE through its central database for student aid, the National Student Loan Data System, or NSLDS. Enrollment reporting, including submission of "roster files" and enrollment status changes, assists the federal government in management of the Pell and Direct Loan programs, which are programs within the Student Financial Aid Cluster. CSU System submits roster files to NSLDS via a third-party servicer, the National Student Clearinghouse (Clearinghouse), based on a predetermined schedule.

During Fiscal Year 2016, CSU – System issued approximately $305 million in federal Student Financial Aid during the year, which included approximately $40 million and $259 million of Pell and Direct Loan funding, respectively.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine whether the CSU-System complied with enrollment reporting requirements regarding student attendance status changes for Pell and Direct Loan programs during Fiscal Year 2016.

We reviewed a sample of 51 out of approximately 21,000 CSU-System students whose attendance information was reported to NSLDS

during Fiscal Year 2016 for compliance with the Student Financial Aid Cluster enrollment reporting requirements. For each student in our sample, we compared information within CSU-System's Financial Aid system to information contained on the NSLDS website for the specific enrollment status change selected. In addition, we reviewed the Enrollment Reporting Summary Report (SCHER1) provided by NSLDS to CSU-System for Fiscal Year 2016 to determine whether the CSU-System addressed errors identified by the NSLDS and submitted roster files within the required timeframes during the year. The SCHER1 report detailed the dates enrollment reporting roster files were sent and returned by CSU-System during the year; the number and date of errors, as well as online updates; and the number of late enrollment reporting notifications that were sent to the CSU-System for overdue enrollment reporting rosters.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Under the federal Pell grant and Direct Loan program requirements [Section 34 C.F.R., 690.83(b)(2) and 34 C.F.R. 685.309], a school must report any enrollment change for a participating student within 30 days of the change, unless a roster file will be submitted within 60 days to the NSLDS. A school must report a change in a student's enrollment status to NSLDS when there is a (a) reduction or increase in the student's attendance levels, (b) graduation, (c) withdrawal, and/or (d) a student who has been accepted for enrollment but never attended. Institutions are responsible for timely reporting whether they report directly or via a third-party servicer. We measured the results of our testing against a 60-day timeframe because the CSU-System submits roster files on a scheduled 60-day timeframe under Student Financial Aid guidelines.

The federal Department of Education issued final revised regulations that were effective on July 1, 2014, that changed the nature and increased the frequency of enrollment reporting to NSLDS. Specifically, the regulations provided that schools must respond to the

Department of Education's request for enrollment information (1) within a timeframe specified by the Department of Education, (2) in a manner specified by the Secretary, and (3) in a format specified by the Secretary. Under the authority of those regulations, at least every 30 days, the NSLDS transmits a file containing student enrollment errors to each participating institution; each institution must correct the information and return the Enrollment reporting roster file to the USDE within 15 days of receipt.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We determined that CSU-System did not report status changes timely to NSLDS for 16 of the 51 students (31 percent) tested. The 16 students' enrollment status information was submitted 5 to 59 days beyond the 60-day requirement. The scheduled enrollment files were transmitted to the Clearinghouse, the third-party servicer, timely; however, due to issues at the Clearinghouse, the information was not reported by the Clearinghouse to NSLDS timely. Additionally, we determined that 10 of the 51 students (20 percent) did not have the correct effective date for the status change reported. For reporting purposes, the effective date is the date when the most recently reported enrollment status took effect.

We also determined that the errors identified by NSLDS were not resubmitted by CSU-System within the required 15 business-day timeframe for any month of the fiscal year. In some instances, errors were reviewed within the month; however, some errors continued to roll from month to month during the year.

WHY DID THIS PROBLEM OCCUR?

The CSU-System does not have policies and procedures in place to ensure that student enrollment data is reported to NSLDS timely, as required. In addition, CSU-System staff reported that they did not have a formal follow-up or monitoring process in place to ensure that

information reported to the Clearinghouse has been processed and submitted through the NSLDS within the 15-day time frame.

CSU-System staff indicated that they believed that the Clearinghouse was resolving errors identified by the NSLDS on the submitted roster files and as such, did not perform procedures to clear the errors.

WHY DOES THIS PROBLEM MATTER?

Enrollment reporting assists lenders in the determination of whether a borrower should be moved into loan repayment status or if they are eligible for an in-school deferment. Thus, if CSU-System fails to meet the required reporting timelines or submits inaccurate information to NSLDS, the borrowers' repayment responsibilities may be reported incorrectly and result in either a lack of timely repayments by the borrower or the student being inappropriately moved into loan repayment status.

CSU-System also risks federal disallowances due to its non-compliance with the student enrollment reporting requirements for the federal Student Financial Aid grant.

FEDERAL AGENCY	DEPARTMENT OF EDUCATION	
FEDERAL AWARD NUMBERS	P268K131209 P063P157878 P268K167878	P268K160060 P063P150060 P063P20151209
FEDERAL AWARD YEARS	2015 AND 2016	
PASS THROUGH ENTITY	NONE	
CFDA NOS.	84.063; 84.268; STUDENT FINANCIAL ASSISTANCE PROGRAM CLUSTER	
COMPLIANCE REQUIREMENT	SPECIAL TESTS AND PROVISIONS (N)	
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS	
TOTAL KNOWN QUESTIONED COSTS	$0	
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2015-043		

RECOMMENDATION 2016-065

Colorado State University System should improve internal controls over Student Financial Aid Pell and Direct Loan Program enrollment reporting to the National Student Loan Data System (NSLDS) by:

A Implementing policies and procedures to ensure participating students' enrollment information is reported to NSLDS within 60 days for all students with a change in enrollment occurring during the school year. Specifically, the policies and procedures should include steps to follow up with the National Student Clearinghouse and NSLDS, as appropriate, to resolve issues if files are not being submitted in a timely manner.

B Working with the National Student Clearinghouse to identify and resolve errors noted on roster files and resubmit corrections within the required 15 business-day timeframe.

RESPONSE

COLORADO STATE UNIVERSITY SYSTEM

AGREE. CSU-GLOBAL IMPLEMENTATION DATE: DECEMBER 2016.
CSU-PUEBLO IMPLEMENTATION DATE: DECEMBER 2016.
CSU-FORT COLLINS IMPLEMENTATION DATE: JUNE 2017.

CSU-Global—effective December 2016, will discontinue the relationship with the National Student Clearinghouse (NSC) and will report to NSLDS directly. This will ensure compliance with deadlines, as status changes and 15-day corrections were submitted timely to NSC by CSU-Global, but NSC did not process timely. CSU-Global will implement the following:

- Each month after term census, CSU-Global will pull the enrollment data from the student information system, and submit directly to NSLDS through the online Enrollment Submittal tool.

- Submitting data directly through the Enrollment Submittal tool will allow the university to validate files and make any needed corrections to ensure the accuracy of the enrollment data.

- CSU-Global will also utilize the available online reporting tools to ensure that all the student data elements are reported timely and accurately.

CSU-Pueblo—In February 2016, the Financial Aid and Registrar's Office implemented a process to ensure enrollment files were being submitted in a timely manner between the NSC and NSLDS. This process reports enrollment during the first week of class, and every three weeks through the end of the semester. Effective December 2016, a written policy will be developed to ensure that errors noted on the roster files are reviewed, processed, and resubmitted to NSC and NSLDS within the required time frame.

CSU-Fort Collins—Effective October 2015, CSU-Fort Collins implemented internal compliance processes to monitor and correct errors in the response files received from NSC. CSU-Fort Collins submitted timely status changes to NSC, but NSC did not always process the changes timely. Therefore, effective June 2017, CSU-Fort Collins will continue to refine these process by developing additional control mechanisms through creating a report of status changes to ensure they are submitted to NSC and NSLDS within the required timeframe.

COMMON ORIGINATION AND DISBURSEMENT SYSTEM (STUDENT FINANCIAL AID CLUSTER)

CSU-Pueblo submits Pell grant payment data on a weekly basis to the U.S. Department of Education's Common Origination and Disbursement (COD) system. The information submitted on a weekly basis must include disbursement information, including disbursement amount and date of disbursement, and must agree to the student ledgers maintained by CSU-Pueblo. During Fiscal Year 2016, CSU-Pueblo issued approximately $32 million in Student Financial Aid to its students during the year, which included approximately $8 million of Pell funding.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our testing was to determine whether CSU-Pueblo complied with Common Origination and Disbursement (COD) System reporting requirements for the Pell grant.

We reviewed a sample of 20 out of approximately 2,000 CSU-Pueblo students awarded Pell grants during Fiscal Year 2016 for compliance with COD reporting requirements. We reviewed each sample for all semesters of the fiscal year and compared the disbursement information reported to COD to student ledger cards to determine whether the information agreed and whether CSU-Pueblo met reporting timeframes specified by Pell grant requirements.

In addition, we determined CSU-Pueblo's progress in implementing our prior audit recommendation related to the COD system reporting requirements for the Pell grant. Specifically, we recommended that CSU-Pueblo ensure that federal Pell grant reporting is accurate and performed timely by adding a control to review the frequency and accuracy of reporting, including that the disbursement date reflected by the school agrees to the date reported to COD. CSU-Pueblo agreed with our recommendation and indicated it would revise its disbursement processes and procedures, continue to reconcile Pell grant information monthly, and correct identified errors to ensure disbursements were properly reported.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Under the federal Pell grant program requirements [34 C.F.R., 668.164(a)(1)], a participating institution shall establish and maintain, on a current basis, any application for all federal funded Student Financial Aid (including Pell) and program records that document the institution's disbursement of federal financial aid. An institution is considered to make a disbursement of federal funds on the date that the institution credits a student's account or pays a student or parent directly. Additionally, an institution must report and/or update COD disbursement records no later than 15 days after making the disbursement or becoming aware of the need to adjust a student's previously reported disbursement.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We determined that 11 of the 20 students' disbursement dates reported to USDE through the COD (55 percent) did not agree to the actual disbursement date noted on the student ledger. Specifically, for these 11 students, the disbursement date applicable to each student's Fall 2015 semester reported to USDE was up to four days after the actual disbursement date noted on the student account. This error only occurred

in the Fall 2015 semester. All 20 students' actual disbursement dates for the Spring 2016 semester agreed to the student ledger.

WHY DID THE PROBLEM OCCUR?

During the Fall 2015 semester, CSU-Pueblo did not have adequate controls, such as reviews surrounding the frequency and adequacy of reporting, in place to ensure that the disbursement date reported to COD agreed to the actual disbursement date per the student ledger. According to CSU-Pueblo staff and our testing of Spring 2016 disbursements, this issue was corrected for the Spring 2016 semester as a result of the 2015 audit finding. Fall 2015 Pell disbursements had already been made when the 2015 audit finding was identified and thus, CSU-Pueblo staff reported that they were unable to correct this issue until Spring 2016.

WHY DOES THIS PROBLEM MATTER?

CSU-Pueblo risks federal disallowances due to its non-compliance with the Pell COD reporting requirements. Further, because several other Student Financial Aid grant requirements are associated with the reported disbursement date, CSU-Pueblo may also risk additional federal disallowances.

FEDERAL AGENCY	DEPARTMENT OF EDUCATION
FEDERAL AWARD NUMBER	P063P20151209
FEDERAL AWARD YEARS	2015 AND 2016
PASS THROUGH ENTITY	NONE
CFDA NO.	84.063; STUDENT FINANCIAL ASSISTANCE PROGRAM CLUSTER
COMPLIANCE REQUIREMENT	REPORTING (L)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	$0
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2015-044	

RECOMMENDATION 2016-066

CSU–Pueblo should ensure that federal Pell grant reporting is accurate and performed timely by reviewing the frequency and accuracy of reporting to ensure that the disbursement date reflected by CSU-Pueblo agrees to the date reported to the federal Department of Education through the Common Origination and Disbursement System.

RESPONSE

COLORADO STATE UNIVERSITY–PUEBLO

AGREE. IMPLEMENTATION DATE: JANUARY 2016.

In Fall 2015, CSU-Pueblo identified that an internal date change was occurring within PowerFAIDS when submitting files to Common Origination and Distribution System that caused the dates to be misreported. CSU-Pueblo corrected this issue by updating our disbursement procedure to include the submission of disbursement files to COD the same day that disbursement occurs. This was corrected November 2015 effective for the Spring semester, and no additional findings were discovered after this date.

DISBURSEMENTS TO OR ON BEHALF OF STUDENTS (DIRECT LOAN) (STUDENT FINANCIAL AID CLUSTER)

Each time a student receives a disbursement of Student Financial Aid funds credited directly to his or her student ledger account within the University financial system, CSU-Pueblo is required to notify the student or the student's parent, as applicable, via letter or email of specific information regarding the disbursement, including the student's right to cancel all or a portion of the loan. CSU-Pueblo reported that staff generate the required notifications during the financial aid disbursement process by checking an indicator box within the Student Financial Aid Software (PowerFAIDS). Once the indicator box is checked, PowerFAIDS sends an email or letter to the student notifying them of the disbursement and the student's right to cancel the loan. These notifications are generated by and maintained within the PowerFAIDS system. During Fiscal Year 2016, CSU-Pueblo issued approximately $19 million of Direct Loan funding.

WHAT WAS THE PURPOSE OF THE AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our testing was to determine whether CSU-Pueblo complied with the federal requirements for disbursements to or on behalf of students for the federal Direct Loan programs. We reviewed a sample of 3 out of approximately 3,000 CSU-Pueblo students

awarded Direct Loans during Fiscal Year 2016 to determine whether CSU-Pueblo made timely and appropriate notifications to students regarding their Direct Loan disbursements.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Under the federal Direct Loan program requirements [34 C.F.R., 668.165(a)], an institution must notify the student or parent, in writing, within 30 days when a disbursement is made to the student's ledger account of (1) the date and amount of the disbursement; (2) the student's right, or parent's right, to cancel all or a portion of that loan or loan disbursement and have the loan proceeds returned to the holder of that loan; and (3) the procedure and time by which the student or parent must notify the institution that he or she wishes to cancel the loan.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We determined that CSU-Pueblo did not notify the three students in our sample regarding their Direct Loan disbursements within 30 days of disbursing funds to the student's ledger account during Fiscal Year 2016. Based on further discussions with CSU-Pueblo staff, we determined that notifications were not sent by CSU-Pueblo for the fall semester for any students. While some notifications for spring aid were sent out in April 2016, the remaining notifications for the spring semester were not sent out until June 30, 2016, or approximately three to five months after the disbursements occurred. As a result, students who received credits to their student accounts either were not directly notified of the credits or rights to cancel the loans, or were notified after the end of the semester.

WHY DID THE PROBLEM OCCUR?

CSU-Pueblo did not have procedures in place during Fiscal Year 2016

to ensure that staff checked the appropriate box in PowerFAIDS, which resulted in notifications not being sent.

WHY DOES THIS PROBLEM MATTER?

Due to CSU-Pueblo's failure to ensure students were notified of Direct Loan requirements and the allowability of canceling the loans, students may have incurred loans that they did not want. Further, because CSU-Pueblo failed to follow federal requirements for the Direct Loan program, they risk having to repay federal Direct Loan funds to the USDE.

FEDERAL AGENCY	DEPARTMENT OF EDUCATION
FEDERAL AWARD NUMBER	P268K131209
FEDERAL AWARD YEARS	2015 AND 2016
PASS THROUGH ENTITY	NONE
CFDA NO.	84.268; STUDENT FINANCIAL ASSISTANCE PROGRAM CLUSTER
COMPLIANCE REQUIREMENT	SPECIAL TESTS AND PROVISIONS (N)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	$0
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

RECOMMENDATION 2016-067

CSU-Pueblo should ensure it complies with notification requirements for the Direct Loan program by developing formal procedures outlining the requirement for staff to check the indicator box in PowerFAIDS during the student financial aid disbursement process in order to provide notifications within 30 days of a disbursement occurring to a student's ledger account. CSU-Pueblo should also ensure that staff are sufficiently trained on the procedures.

RESPONSE

COLORADO STATE UNIVERSITY–PUEBLO

AGREE. IMPLEMENTATION DATE: NOVEMBER 2016.

CSU-Pueblo's Financial Aid Office designed and implemented an updated policy and procedure to ensure that the indicator box in PowerFAIDS is checked during the disbursement process so that notifications, within 30 days, of Direct Loan Disbursements are sent in conjunction with the loan funds crediting the students' accounts during the disbursement process. The new disbursement process training is currently happening with staff members and the Associate Director of the CSU-Pueblo's Financial Aid Office.

FORT LEWIS COLLEGE

Fort Lewis College is named for Fort Lewis, a U.S. Army Post established in 1878 at Pagosa Springs, Colorado. Two years later, the military post moved to Hesperus, Colorado, a location more central to Indian settlements and pioneer communities. The U.S. government abandoned the site as a military post in 1891, and in its stead, established Fort Lewis as a school offering free education to Native American students.

By 1911, Congress had deeded the Hesperus site to the State of Colorado, which then established a high school of agriculture under the supervision of the State Board of Agriculture. The school began to offer some college-level courses in 1925, and in 1933, Fort Lewis began to offer college courses exclusively. In 1948, Fort Lewis was officially designated a junior college with its own president.

Fort Lewis moved to the Durango campus in 1956. The first baccalaureate degrees were granted in 1964. The College is governed by a nine-member Board of Trustees appointed by the Governor with confirmation by the Senate. Non-voting representatives are elected by the student body and faculty at large. There is currently one student representative and one faculty representative on the Board.

Fort Lewis continues to honor its historic commitment to Native Americans by offering full tuition scholarships to all qualified American Indians who meet admission requirements. It is the only college in Colorado to do so, as it has for more than 100 years. The College offers a graduate teaching program as well as 30 major fields of study at the baccalaureate level. For Fiscal Year 2016, the College enrolled 3,462 full-time equivalent students.

The following comment was prepared by the public accounting firm of Wall, Smith, Bateman Inc. which performed the Fiscal Year 2016 audit work at Fort Lewis College under contract with the Office of the State Auditor.

EXHIBIT K1–SCHEDULE OF FEDERAL ASSISTANCE

The Colorado Office of the State Controller (OSC) requires all departments and agencies of the State that expend federal awards to prepare an Exhibit K1–*Schedule of Federal Assistance* annually. This exhibit aids the OSC in preparation of the Statewide Schedule of Expenditures of Federal Awards (SEFA). The OSC provides instructions for the proper preparation of the Exhibit K1 to departments and agencies. Fort Lewis College expended approximately $26 million in federal funds in Fiscal Year 2016, nearly $15 million of which was direct loan funding of the Student Financial Aid Program from the U.S. Department of Education.

WHAT WAS THE PURPOSE OF THE AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the Exhibit K1 submitted by the College to the OSC in support of the Statewide SEFA reporting for Fiscal Year 2016 was free from material misstatements.

We reviewed the Exhibit K1 submitted by the College to the OSC, to verify the accuracy of the information reported and assess the College's compliance with OSC report preparation instructions. We also reviewed the College's reconciliations between the Exhibit K1 and the general ledger accounting system, and confirmed data included on the Exhibit K1 with the U.S. Department of Education grant management system (G5)–External Award History Report for the Fiscal Year Ended June 30, 2016.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

State Fiscal Rule 1-8 requires State agencies and institutions of higher education to implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to State Fiscal Rules.

In addition, the *Fiscal Procedures Manual* (Manual) issued by the OSC provides specific guidance on preparing financial exhibits that are to be submitted to the OSC at year-end. For example, the Manual informs the preparers of the Exhibit K1 that the Catalog of Federal Domestic Assistance (CFDA) number can be obtained from a federal website. The CFDA numbers are used on the SEFA to identify the federal assistance.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

The College incorrectly reported approximately $14.6 million of Federal Direct Student Loan fund expenditures under the Catalog of Federal Domestic Assistance (CFDA) number 84.032, Federal Family Education Loan (FFEL) program, rather than CFDA number 84.268, which is the correct number for the Federal Direct Student Loan program. Additionally, the College incorrectly included an additional $1 million of private loan funds on the Exhibit K1 as part of the Federal Direct Student Loan program.

WHY DID THE PROBLEM OCCUR?

The College does not have a process in place to ensure staff are using the correct CFDA numbers for the federal loan program when preparing their Exhibit K1. The Business Office prepares the Exhibit K1 based on instructions from OSC, information from the Financial Aid Office and the BANNER accounting system, and written procedures from prior year preparation. However, these instructions,

procedures, and the final Exhibit K1 are not reviewed by the Financial Aid Office prior to submission to OSC and independent auditors. The lack of communication between the Business Office and Financial Aid Office led to the inclusion of private loan funds in the Federal Direct Student Loan program.

WHY DOES THIS PROBLEM MATTER?

Because the Exhibit K1 is used by the OSC to prepare the Statewide SEFA, errors on the Exhibit K1 can lead to the SEFA being misstated. Additionally errors with the Exhibit K1 could potentially lead to federal sanctions being levied on the College or the State.

FEDERAL AGENCY	DEPARTMENT OF EDUCATION
FEDERAL AWARD NUMBER	P268K165271
FEDERAL AWARD YEAR	2016
PASS THROUGH ENTITY	NONE
CFDA NO.	84.268; STUDENT FINANCIAL ASSISTANCE PROGRAM CLUSTER
COMPLIANCE REQUIREMENT	REPORTING (L)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	$0
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

RECOMMENDATION 2016-068

Fort Lewis College should improve existing controls over the preparation of Exhibit K1 by:

A Revising written procedures to ensure that the Exhibit K1 is prepared correctly and ensuring the Financial Aid Office reviews the K1 prior to submission to the OSC.

B Including the Financial Aid Office in the preparation and/or review process of the Exhibit K1, to ensure information is accurately communicated as necessary.

RESPONSE

FORT LEWIS COLLEGE

A AGREE. IMPLEMENTATION DATE: JANUARY 2017.

In preparing the Exhibit K, the College relied on the OSC instructions for the Exhibit K which state (page 26): "The OSC requires state institutions of higher education to report the amount of new loans issued during the state fiscal year under the Federal Family Education Loan Program (CFDA #84.032). New loans issued that are guaranteed by entities external to the State of Colorado should be reported using CFDA #84.032." Direct Student Lending is a new loan guaranteed by an entity external to the State of Colorado, and the instructions do not refer to CFDA number 84.268.

The College has reviewed and updated their procedures, where necessary, to ensure that all CFDA numbers for student loans with the Department of Education are confirmed with the DOE and all amounts are confirmed with the College's Office of Financial Aid.

B AGREE. IMPLEMENTATION DATE: JANUARY 2017.

In preparing the Exhibit K, the College relied on the OSC instructions for the Exhibit K which state (page 26): "The OSC requires state institutions of higher education to report the amount of new loans issued during the state fiscal year under the Federal Family Education Loan Program (CFDA #84.032). New loans issued that are guaranteed by entities external to the State of Colorado should be reported using CFDA #84.032." Direct Student Lending is a new loan guaranteed by an entity external to the State of Colorado, and the instructions do not refer to CFDA number 84.268.

The College has reviewed and updated their procedures, where necessary, to ensure that all CFDA numbers for student loans with the Department of Education are confirmed with the DOE and all amounts are confirmed with the College's Office of Financial Aid.

METROPOLITAN STATE UNIVERSITY OF DENVER

Established in 1965 as Colorado's "College of Opportunity," Metropolitan State University of Denver (University) is the third largest higher education institution in Colorado and one of the largest public 4-year universities in the United States. With a modified open-enrollment policy, students who are at least 20 years old need only have a high school diploma, a general educational development (GED) high school equivalency certificate, or the equivalent to gain admission.

The University is governed by the Board of Trustees, an 11-member board consisting of nine voting members appointed by the Governor of Colorado with the consent of the Senate, and a faculty and a student representative, both of whom are non-voting.

The University offers 82 major fields of study and 87 minors, 30 certificates, and 33 licensure programs.

The following comments were prepared by the public accounting firm of CliftonLarsonAllen, LLP, which performed the Fiscal Year 2016 audit work at Metropolitan State University of Denver under contract with the Office of the State Auditor.

STUDENT FINANCIAL AID CLUSTER– INTRODUCTION

The Federal Student Financial Aid (SFA) programs provide assistance to eligible students attending institutions of postsecondary education. The programs are administered by the Department of Education and

are authorized by Title IV of the Higher Education Act of 1965, as amended, and collectively are referred to as the "Title IV programs."

Title IV funds include several types of aid: grant funds, loan funds and Federal Work Study (FWS) funds. Grant funds and loan funds have subcategories of aid that have different eligibility requirements that are awarded based on a student's situation. The University's Title IV Grant funds include Federal Pell grants, Federal Supplemental Educational Opportunity (FSEOG) grants, and Teacher Education Assistance For College and Higher Education (TEACH) grants. The University's Title IV loan funds include Federal Perkins loans, Federal Direct Student loans and Federal Direct Parent loans for Undergraduate Students (PLUS loans).

An original sample of 40 was selected in order to test (1) students' general eligibility, (2) satisfactory academic progress and (3) and disbursement notification requirements. Of the original sample of 40, selected students were tested for the types of aid listed below. Several students received more than one type of aid and were therefore tested for each type of aid they received.

- 33 students received either loans or TEACH grants disbursements that were tested for notification of disbursement requirements.

- 27 students received PELL disbursements that were tested for specific grant requirements.

- 24 students received subsidized federal direct student loans that were tested for applicable requirements.

- 23 students received unsubsidized federal direct student loans that were tested for applicable requirements.

- One student received FSEOG grant funds that was tested for applicable requirements.

- One student received a Perkins loan that was tested for applicable

requirements.

- One student received TEACH grant funds that was tested for applicable requirements.

In addition to the original 40 selected, the following samples were also selected in order to test the requirements of all types of Federal Student Financial Aid awarded by the University:

- One student who received undergraduate PLUS loans funds.
- One student who received federal graduate PLUS loan funds.
- One student who received FWS funds.

Lastly, separate samples were selected in order to test compliance in the following areas:

- Return of federal Title IV funds requirements (sample of 40)
- Student verification requirements (sample of 40)
- Perkins loan repayment requirements (sample of 40)
- Perkins loan deferment and cancellation requirements (sample of 40)
- Perkins loan defaulted loans due diligence requirements (sample of 14)
- Pell grant and direct loan origination and disbursement record reporting requirements (sample of 40)
- Reconciliation of school financial records to the U.S. Department of Education's Common Origination and Disbursement website (sample of 3 monthly reconciliations)
- Student loan enrollment reporting requirements (sample of 40)

- Correction of errors in enrollment reporting requirements (sample of 1)

- Cash management requirements (sample of 8)

CONTROLS OVER ACCURACY OF ENROLLMENT REPORTING– CORRECTION OF ERRORS

All universities participating in the SFA programs must report student enrollment data to the National Student Loan Data System (NSLDS) through an enrollment roster file and have online enrollment access.

Under the Pell grant and the SFA loan programs, at least every 60 days, the U.S. Department of Education (USDE) sends schools a roster file via a third-party servicer. Schools must certify the information and return the Enrollment Reporting roster file within 15 days of receipt. The University, like many schools, contracts with the National Student Clearinghouse (the Clearinghouse) to process its enrollment reporting to NSLDS. Title IV specifies that schools are responsible for timely reporting, whether they report directly or via a third-party servicer like the Clearinghouse. Once received, schools must update the roster for changes in student statuses, report the date the enrollment statuses were effective, enter the new anticipated graduation dates, and submit the changes electronically through the NSLDS website. After the school individually or through the Clearinghouse submits the enrollment roster file, the school will receive an Error/Acknowledgment file from NSLDS with the records that did not pass the NSLDS' enrollment reporting edits. Schools then have 10

business days to address the errors and submit them to NSLDS.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the University complied with federal Title IV reporting requirements by uploading roster files and correcting errors timely in accordance with federal regulations during Fiscal Year 2016. Additionally, the purpose of the work was to test the adequacy of the University's remediation of the significant deficiency in internal control we identified in this area in the prior year. At that time, we recommended that the University should put a process in place to monitor the third party servicer to ensure the Clearinghouse is performing the duties they are contracted to perform, including taking steps to ensure the University identifies and addresses error files and requires the Clearinghouse to correct and resubmit the affected files within the required 10-day timeframe.

We tested a sample of 40 students who had a reduction or increase in attendance levels, graduated from, withdrew, dropped out of, and/or enrolled but never attended the University during Fiscal Year 2016 to determine whether the University reported the student's change in enrollment status timely. In addition, we reviewed the NSLDS Enrollment Reporting Summary Report (which USDE refers to as the SCHER1) to ensure that the University submitted roster files to the NSLDS and corrected and resubmitted any errors noted timely.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Per 34 C.F.R., 685 and 690, institutions are required to update all information included in the enrollment report from the National Student Loan Data System (NSLDS) and return the report within the prescribed timeframe (15 days). Schools are also required to make necessary corrections, and return the corrections within the prescribed

timeframe (10 days) for any report errors subsequently noted by NSLDS. In addition, enrollment information must be reported within 15 days whenever attendance changes for a student, unless a roster will be submitted within 60 days.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We identified a continuation of the issue we noted in the prior year. While we determined that the University's record of student status matched the NSLDS record of student status, all changes were reported within 30 days, and we did not identify errors in the sample of 40 enrollment status changes tested, based on our review of the NSLDS Enrollment Reporting Summary Report, or SCHER1, we noted that the University had not corrected report errors from NSLDS within the required 10-day timeframe. While the Clearinghouse often resubmitted the information within the required 10 days, attempting to clear the errors, all the errors were not cleared and there were no further attempts within the 10 days to clear remaining errors.

WHY DID THE PROBLEM OCCUR?

The University did not have proper internal controls in place to ensure that corrections were made timely either via the Clearinghouse or directly to NSLDS.

WHY DOES THIS PROBLEM MATTER?

Failure to properly report and correct information to NSLDS increases the risk of material non-compliance with federal Student Financial Aid program requirements. A student's enrollment status determines eligibility for in-school status, deferment, and grace periods, as well as for the payment of interest subsidies to loan program holders by U.S. Department of Education; consequently, this could impact a student's obligation to pay back amounts on loans depending on the specific change to their enrollment status.

FEDERAL AGENCY	DEPARTMENT OF EDUCATION	
FEDERAL AWARD NUMBERS	P063P151205 P063P141205 P268K151205 P268K161205 P038A000723	P038A010723 P038A020723 P038A030723 P038A990723
FEDERAL AWARD YEARS	1999, 2000, 2001, 2002, 2003, 2015, AND 2016	
PASS THROUGH ENTITY	NONE	
CFDA NOS.	84.063; 84.268; 84.038; STUDENT FINANCIAL ASSISTANCE PROGRAM CLUSTER	
COMPLIANCE REQUIREMENT	SPECIAL TESTS AND PROVISIONS (N)	
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY	
TOTAL KNOWN QUESTIONED COSTS	$0	
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2015-050		

RECOMMENDATION 2016-069

Metropolitan State University of Denver should ensure it complies with federal Title IV reporting requirements by instituting monitoring procedures over the National Student Clearinghouse to ensure it submits corrected error files to the National Student Loan Data System (NSLDS) within the required 10 days. Alternatively, the University should develop its own internal process for ensuring the timely submission of error corrections to the NSLDS, without using a contractor.

RESPONSE

METROPOLITAN STATE UNIVERSITY OF DENVER

AGREE. IMPLEMENTATION DATE: JULY 2017.

The University is working to improve the internal processing of the NSLDS record submission and make our processes more efficient allowing us to ensure that we are better monitoring the National Student Clearinghouse's submissions.

CONTROLS OVER DISBURSEMENT OF AID WITHIN A PAYMENT PERIOD

Student Financial Aid regulations require that disbursements to students must be made in direct relation to the actual costs incurred by the student for that payment period. As such, the University must follow standards regarding disbursement dates of student financial aid.

WHAT WAS THE PURPOSE OF THE AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine if the University appropriately disbursed Title IV FSA program funds during the current payment period during Fiscal Year 2016 for students enrolled at the institution who were eligible to receive an award for that payment period.

We tested a sample of 27 students who received PELL disbursements during Fiscal Year 2016 to determine whether the University complied with federal Title IV disbursement requirements, including that the University fully disbursed PELL award funds within the appropriate payment period.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Under 34 C.F.R. 668.164(b), universities must disburse SFA awards on a payment period basis, with limited exceptions. The payment

period used by a University depends on its academic calendar and the FSA program for which funds are disbursed. The University's payment period is the same as a standard academic semester. This means, for example, that a student's SFA award for a fall semester must be disbursed during the fall semester.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We identified one instance in which the University did not disburse a PELL award in accordance with federal regulations to a student during the payment period. Specifically, the University's student financial aid software system only disbursed a portion of the PELL award for which the student was eligible within the payment period. The student modified his/her enrollment several times prior to the scheduled disbursement date, which caused the system to determine the student was only eligible for a portion of the award. Although the student received the remainder of the award in a subsequent period, the award payment was delayed and was paid to the student 58 days after the term.

WHY DID THIS PROBLEM OCCUR?

The University does not have an internal control in place, such as review of a standardized report, which allows its Office of Financial Aid to track students who have not been disbursed the full amount of their award during payment periods in order to ensure that all aid eligible for disbursement within the payment period is disbursed.

WHY DOES THIS PROBLEM MATTER?

The University's failure to fully disburse an SFA award within the applicable payment period results in students potentially fronting their own funds to pay for the educational expenses they incurred during the payment period or being unable to pay for the expenses. Further, the University's failure to fully disburse a FSA award increases the risk of material non-compliance with federal Student Financial Aid program requirements.

FEDERAL AGENCY	DEPARTMENT OF EDUCATION
FEDERAL AWARD NUMBERS	P063P151205 P063P141205
FEDERAL AWARD YEARS	2015 AND 2016
PASS THROUGH ENTITY	NONE
CFDA NO.	84.063; STUDENT FINANCIAL ASSISTANCE PROGRAM CLUSTER
COMPLIANCE REQUIREMENT	SPECIAL TESTS AND PROVISIONS (N)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	$0
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

RECOMMENDATION 2016-070

Metropolitan State University of Denver should implement a process, including the creation of a standardized report, for identifying and tracking students who have not received the full amount of their federal Student Financial Assistance awards during payment periods. The standardized report should be reviewed by the University's Office of Financial Aid periodically throughout the payment period to ensure that all eligible aid is disbursed during the appropriate period.

RESPONSE

METROPOLITAN STATE UNIVERSITY OF DENVER

AGREE. IMPLEMENTATION DATE: IMMEDIATE.

The University has a standardized report that is run weekly to identify students with changes in their Pell Grant scheduled award. However, during fiscal year 2016, the list was not run weekly due to staffing issues. The Financial Aid Office was reorganized in October 2016 to resolve this issue.

CONTROLS OVER PERKINS LOAN REPAYMENT REQUIREMENTS

The Federal Perkins Loan program provides need-based student loans offered by the U.S. Department of Education to assist in funding post-secondary education. Perkins Loans carry a fixed interest rate of 5 percent for the duration of a ten-year repayment period. Students at the University held approximately $8.9 million in Perkins loans as of June 30, 2016.

WHAT WAS THE PURPOSE OF THE AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the University established and disclosed repayment plans to student borrowers in Fiscal Year 2016 in accordance with federal regulations.

We tested a sample of 40 students who entered Perkins Loan repayment during the fiscal year by reviewing loan records to verify that the conversion to repayment was timely, and that a repayment plan was disclosed and established by the University with student borrowers as required by federal regulations.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Under 34 C.F.R., 374.33(1), all universities participating in the federal Title IV Perkins Loan program must establish and disclose a repayment plan to individual student borrowers before the student ceases to be enrolled at least half-time.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We identified one instance of a student who entered repayment during Fiscal Year 2016 for which the University could not supply evidence that a repayment plan was established and disclosed to the student borrower.

WHY DID THE PROBLEM OCCUR?

The University does not have a process in place, such as tracking and monitoring mechanisms, to ensure that repayment plans are established and disclosed to all students who cease to be enrolled at the University at least half-time.

WHY DOES THIS PROBLEM MATTER?

Failure to properly establish and disclose repayment plans to student borrowers who cease to be enrolled as least half-time increases the risk of material non-compliance with federal Student Financial Aid program requirements. Further, because having established repayment plans helps ensure that students pay back loans in a timely manner and prevent default on loans, failing to establish repayment plans to student borrowers could result in increased loan defaults.

FEDERAL AGENCY	DEPARTMENT OF EDUCATION	
FEDERAL AWARD NUMBERS	P038A000723 P038A010723 P038A020723	P038A030723 P038A990723
FEDERAL AWARD YEARS	1999, 2000, 2001, 2002, AND 2003	
PASS THROUGH ENTITY	NONE	
CFDA NO.	84.038; STUDENT FINANCIAL ASSISTANCE PROGRAM CLUSTER	
COMPLIANCE REQUIREMENT	SPECIAL TESTS AND PROVISIONS (N)	
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY	
TOTAL KNOWN QUESTIONED COSTS	$0	
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION		

RECOMMENDATION 2016-071

Metropolitan State University of Denver should implement and establish internal controls to ensure it complies with federal Title IV Perkins Loan requirements related to repayment plans. This should include establishing a process and procedures requiring the University's Bursar's Office to track students who cease to be enrolled at least half-time, and to ensure that the University establishes and discloses a repayment plan to such students. This process should include the creation and implementation of a report showing all students who were disbursed Perkins funds who have dropped below half-time enrollment that is generated and reviewed periodically throughout the semester to ensure that the University has established and disbursed repayment plans for students, as appropriate. The University should maintain evidence of the process being performed and that repayment plans were established and disclosed to students.

RESPONSE

METROPOLITAN STATE UNIVERSITY OF DENVER

AGREE. IMPLEMENTATION DATE: IMMEDIATE.

The University has an internal controls process to ensure compliance with Title IV Perkins Loan requirements related to repayment plan. However, the control procedures did not include a review process. We have instituted a review step to ensure that prior to being mailed, an electronic copy of the Disclosure Statement is saved.

UNIVERSITY OF COLORADO

The University of Colorado (University) was established on November 7, 1861 by Act of the Territorial Government. Upon the admission of Colorado into the Union in 1876, the University was declared an institution of the State of Colorado (the State) and the Board of Regents was established under the State Constitution as its governing authority.

The University consists of the system office and the following three accredited campuses:

- University of Colorado Boulder
- University of Colorado Denver | Anschutz Medical Campus
- University of Colorado Colorado Springs

The three campuses comprise 26 schools and colleges, which offer 159 fields of study at the undergraduate level and 237 at the graduate level, offering 318 bachelor and master's degrees, along with 103 doctorates.

The Board of Regents is charged constitutionally with the general supervision of the University and the exclusive control and direction of all funds of and appropriations to the University, unless otherwise provided by law. The Board of Regents consists of nine members serving staggered 6-year terms, one elected from each of the State's seven congressional districts and two elected from the State at large.

The Board of Regents appoints the President of the University. The President is the chief executive officer of the University. The President is responsible for the administration of the University and for compliance of all University matters with applicable regent laws and policies and state and federal constitutions, laws, and regulations. The President is the chief academic officer of the University, responsible for providing academic leadership for the University in meeting the needs

of the State, and shall maintain and advance the academic policies of the University. The President is also the chief spokesperson for the University and interpreter of University policy and represents and interprets the roles, goals, and needs of the University throughout the State and elsewhere, as appropriate. The Chancellors are the chief academic and administrative officers at the campus level, responsible to the President for the conduct of the affairs of their respective campuses in accordance with the policies of the Board of Regents.

Enrollment, tuition, and faculty and staff information is presented below. The information was obtained from the Budget Data Book for the respective fiscal years, prepared by the University for the Colorado Department of Higher Education (CDHE).

FULL-TIME EQUIVALENT (FTE) STUDENT ENROLLMENT					
	UNDERGRADUATE		GRADUATE		
FISCAL YEARS	RESIDENT	NONRESIDENT	RESIDENT	NONRESIDENT	TOTAL
2015 – 2016	29,990	11,923	7,255	2,581	51,749
2014 – 2015	29,589	11,455	7,333	2,389	50,766
2013 – 2014	29,150	10,751	7,313	2,175	49,389
2012 – 2013	28,889	10,418	7,509	2,112	48,928
2011 – 2012	29,051	10,262	7,813	1,983	49,109
2010 – 2011	29,319	9,714	7,825	1,955	48,813
2009 – 2010	29,736	9,359	7,563	1,853	48,511

FISCAL YEARS	INSTRUCTIONAL FACULTY	OTHER FACULTY AND STAFF	TOTAL
2015 – 2016	5,930	12,199*	18,129
2014 – 2015	5,668	11,929*	17,597
2013 – 2014	5,457	11,542*	16,999
2012 – 2013	5,244	10,056	15,300
2011 – 2012	5,309	9,632	14,941
2010 – 2011	4,767	9,465	14,232
2009 – 2010	4,562	8,748	13,310

*Beginning in Fiscal Year 2014, medical residents were included in the FTE for Other Faculty and Staff.

The following comments were prepared by the public accounting firm of CliftonLarsonAllen LLP, which performed the Fiscal Year 2016 audit work at the University of Colorado under contract with the Office of the State Auditor.

STUDENT FINANCIAL AID CLUSTER– INTRODUCTION

The Federal Student Financial Aid (FSA) programs provide assistance to eligible students attending institutions of postsecondary education. The U.S. Department of Education (USDE) administers the programs. The Title IV of the Higher Education Act of 1965, as amended, authorizes the programs which collectively are referred to as the "Title IV programs."

Title IV funds include several types of aid: grant funds, loan funds and Federal Work Study (FWS) funds. Grant funds and loan funds have subcategories of aid that have different eligibility requirements that are awarded based on a student's situation. The University's Title IV Grant funds include Federal Pell grants, Federal Supplemental Education Opportunity (FSEOG) grants, and Teacher Education Assistance For College and Higher Education (TEACH) grants. The University's Title IV Loan funds include Federal Perkins loans, Federal Direct Student loans and Federal Direct Parent loans for Undergraduate Students (PLUS loans).

As part of our Fiscal Year 2016 audit testing, we selected an original sample of 40 University students who received financial aid under Title IV during Fiscal Year 2016 in order to test the students' (1) general eligibility, (2) satisfactory academic progress and (3) and disbursement notification requirements. Of the original sample of 40, we tested selected students for the types of aid listed below. Several students received more than one type of aid and therefore, we tested for each type of aid they received.

- 36 students received loan disbursements that were tested for notification of disbursement requirements.

- 18 students received PELL and were tested for specific grant requirements.
- 15 students received subsidized federal direct student loans and were tested for applicable requirements.
- 32 students received unsubsidized federal direct student loans and were tested for applicable requirements.
- 3 students received undergraduate PLUS loans and were tested for applicable requirements.
- 1 student received FSEOG grant funds and was tested for applicable requirements.
- 1 student received Perkins loans and was tested for applicable requirements.
- 2 students received FWS funds and were tested for applicable requirements.

In addition to the original 40 selected, we also selected the following samples from Fiscal Year 2016 in order to test the requirement of all types of Federal Student Financial Aid awarded by the University:

- 1 student received a Federal Nursing Loan.
- 1 student who received a Federal Health Professional Student Loan.

Lastly, we selected additional samples in order to test compliance with the following requirements:

- Return of federal Title IV funds (sample of 40).
- Student verification requirements (sample of 25).
- Reconciliation of school financial records to the U.S. Department

of Education's Common Origination and Disbursement website (sample of 3 monthly reconciliations).

- Student loan enrollment reporting requirements (sample of 40).

- Common Origination and Disbursement System reporting requirements (sample of 25 Pell recipients and 25 Direct Lending recipients).

CONTROLS OVER ACCURACY OF ENROLLMENT REPORTING

All schools participating in the FSA programs report student enrollment data to the National Student Loan Data system (NSLDS) through an enrollment roster file. School staff also have online enrollment access.

Under the Pell grant and loan programs, at least every 60 days, the USDE sends schools a roster file via a third-party servicer; schools must certify the information and return the Enrollment Reporting roster file within 15 days of receipt. The University, like many schools, contracts with the National Student Clearinghouse (Clearinghouse) to process its enrollment reporting to NSLDS. Title IV specifies that schools are responsible for timely reporting, whether they report directly or via a third-party servicer like the Clearinghouse. Once received, schools must update the roster for changes in student statuses, report the date the enrollment statuses were effective, enter the new anticipated graduation dates, and submit the changes electronically through the NSLDS website. After the institution or

Clearinghouse submits the enrollment roster file, if there are any records that did not pass the NSLDS enrollment reporting edits, the school will receive an Error/Acknowledgement file from NSLDS with the records that did not pass the edits. Schools then have 10 business days to address the errors and submit them to NSLDS.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE?

We tested a sample of 40 students who had a reduction or increase in attendance levels, graduated from, withdrew, dropped out of, and/or enrolled but never attended the University during Fiscal Year 2016 to determine whether the University reported the student's change in enrollment status timely. In addition we reviewed the NSLDS enrollment Reporting Summary Report (which USDE refers to as the SCHER1) to ensure that the University submitted roster files to the NSLDS and corrected and resubmitted any errors noted timely.

The purpose of the audit work was to determine whether the University complied with federal Title IV reporting requirements by uploading roster files and correcting errors timely in accordance with federal regulations during Fiscal Year 2016. Additionally, the purpose of the work was to test the adequacy of the University's remediation of the significant deficiency in internal control we identified in this area in the prior year. At that time, we recommended that the University should put a process in place to monitor the third party servicer to ensure the Clearinghouse is performing the duties they are contracted to perform, including taking steps to ensure the University identifies and addresses error files and requiring the Clearinghouse to correct and resubmit the affected files within the required 10 day timeframe.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Per 34 C.F.R., 685 and 690, institutions are required to update all

information included in the enrollment report from the National Student Loan Data System (NSLDS) and return the report within the prescribed timeframe (15 days). Schools are also required to make necessary corrections, and return the corrections within the prescribed timeframe (10 days) for any report errors subsequently noted by NSLDS. In addition, enrollment information must be reported within 15 days whenever attendance changes for a student, unless a roster will be submitted within 60 days.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We identified a continuation of the issue we noted in the prior year. While we determined that the University's record of student status matched the NSLDS record of student status, all changes were reported within 30 days, and we did not identify errors in the sample of 40 enrollment status changes tested, based on our review of the NSLDS Enrollment Reporting Summary Report we noted that the University had not corrected report errors from NSLDS within the required 10-day timeframe. While the Clearinghouse often resubmitted the information within the required 10 days, attempting to clear the errors, all of the errors were not cleared and there were no further attempts within the 10 days to clear the remaining errors.

WHY DID THE PROBLEM OCCUR?

The University did not have proper internal controls in place to ensure that corrections were made timely either via the Clearinghouse or directly to NSLDS.

WHY DOES THIS PROBLEM MATTER?

Failure to properly report and correct information to NSLDS increases the risk of material non-compliance with federal Student Financial Aid program requirements. A student's enrollment status determines eligibility for in-school status, deferment, and grace periods, as well as

for the payment of interest subsidies to loan program holders by U.S. Department of Education; consequently, this could impact a student's obligation to pay back amounts on loans depending on the specific change to their enrollment status.

FEDERAL AGENCY	DEPARTMENT OF EDUCATION
FEDERAL AWARD NUMBER	P268K160466
FEDERAL AWARD YEAR	2016
PASS THROUGH ENTITY	NONE
CFDA NOS.	84.007; 84.003; 84.038; 84.063; 84.268; 84.379; 84.408; STUDENT FINANCIAL ASSISTANCE PROGRAM CLUSTER
COMPLIANCE REQUIREMENT	SPECIAL TESTS AND PROVISIONS (N)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	$0
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2015-042	

RECOMMENDATION 2016-072

The University of Colorado should ensure it complies with federal Title IV reporting requirements by instituting monitoring procedures over the National Student Clearinghouse to ensure it submits corrected error files to the National Student Loan Data System within the required 10 days. Alternatively, the University should develop its own process for ensuring the timely submission of error corrections to the NSLDS.

RESPONSE

UNIVERSITY OF COLORADO

AGREE. IMPLEMENTATION DATE: NOVEMBER 2016.

CU Denver | Anschutz has taken steps to ensure the timely response of enrollment error corrections are sent to the National Student Clearinghouse (NSC), and the National Student Loan Data System

(NSLDS) on behalf of the University with the required 10 days. The following action plan has been implemented to address this matter moving forward:

- CU Denver has assigned a primary senior staff member with the responsibility of implementing the internal controls for enrollment error corrections at NSLDS and assigned additional senior staff roles to serve as support and/or back-up.

- CU Denver will review NSLDS Enrollment Reporting weekly to ensure that the enrollment error corrections being sent to the NSC are being transmitted to the NSLDS within 10 days.

- Should the NSC continue to fail to clear the errors at NSLDS as submitted, CU Denver will enter the error corrections directly at NSLDS within the required 10-day timeframe.

- The submissions and internal control monitoring will be completed for both CU Denver and CU Anschutz campuses within the Denver Registrar's Office.

CONTROLS OVER ACCURACY OF COMMON ORIGINATION AND DISBURSEMENT (COD) REPORTING

All schools participating in the FSA programs must report federal Pell grant originations and disbursements to the Common Origination and Disbursement (COD) System within 15 days of the disbursements. The COD is the USDE's online system for processing, storing, and

reconciling financial aid data related to Pell Grants and Direct Lending programs. Schools upload data to the COD system transmitting required data related to student awards. The University utilizes the University of Colorado Student Information System (CUSIS) to consolidate data required to be reported to COD per the requirements.

WHAT AUDIT WORK WAS PERFORMED AND WHAT WAS THE PURPOSE OF THE AUDIT WORK?

We requested and reviewed documentation related to a sample of one disbursement from each of 25 students who received a Pell disbursement during the 2015-2016 aid year.

The purpose of the audit work was to determine whether the University properly reported Pell disbursements to COD within the required timeframe.

HOW WERE RESULTS OF THE AUDIT WORK MEASURED?

Per 34 C.F.R., 690.83, universities are required to submit student disbursement data via the COD within the required timeframe established by the Secretary, which is 15 days from the date of disbursement.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We found two instances in the sample of 25 Pell disbursements we tested (8 percent) where the University failed to report the disbursement via COD within the 15-day required timeframe.

WHY DID THE PROBLEM OCCUR?

For the two students selected, the error occurred due to a change in the character limit in CUSIS which corrupted the data file submitted to COD causing the student's records to be rejected. The University failed to properly test the change in advance for implications related to Title IV requirements. The error was corrected by the University in November 2015, outside of the timeframe allowed by USDE.

WHY DOES THIS PROBLEM MATTER?

Failure to properly report information to COD, including failing to ensure rejected data files are corrected and resubmitted timely, increases the risk of material non-compliance with federal Student Financial Aid program requirements. A student's origination and Pell disbursements dictate how much Pell they are eligible for in the future from the U.S. Department of Education; consequently, a student could potentially be over awarded in the future if his or her lifetime Pell is not properly reported.

FEDERAL AGENCY	DEPARTMENT OF EDUCATION
FEDERAL AWARD NUMBER	P063P160466
FEDERAL AWARD YEAR	2016
PASS THROUGH ENTITY	NONE
CFDA NO.	84.063; STUDENT FINANCIAL ASSISTANCE PROGRAM CLUSTER
COMPLIANCE REQUIREMENT	SPECIAL TESTS & PROVISIONS (N)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	$0
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

RECOMMENDATION 2016-073

The University of Colorado should ensure that it complies with federal Pell grant reporting requirements, including that it timely reports Pell

grant disbursements to the U.S. Department of Education. This should include ensuring that any changes to character limits in the University of Colorado Student Information System are within parameters that will ensure uncorrupted data files are submitted to the Common Origination and Disbursement System.

RESPONSE

UNIVERSITY OF COLORADO

AGREE. IMPLEMENTATION DATE: NOVEMBER 2016.

University Information Systems will implement procedures to identify and test the impact of changes to database settings that affect table and field character lengths. These procedures will be implemented during the next update to these database settings in the Student Information System in order to ensure uncorrupted data files are submitted to the U.S. Department of Education.

DEPARTMENT OF HUMAN SERVICES

The Department of Human Services (Department) is solely responsible for managing and overseeing the delivery of the State's public assistance and welfare programs [Section 26-1-111(1), C.R.S.]. Most of these programs are administered through local county departments of human/social services. The Department also manages and directly administers programs in the areas of developmental disabilities, mental health, nursing homes, and youth corrections. Please refer to the introduction in the Department of Human Services chapter within SECTION II: FINANCIAL STATEMENT FINDINGS for additional background information.

During Fiscal Year 2016, the Department expended approximately $1.4 billion in federal funds. As part of our Fiscal Year 2016 audit, we tested the Department's compliance with federal grant requirements for the following six programs:

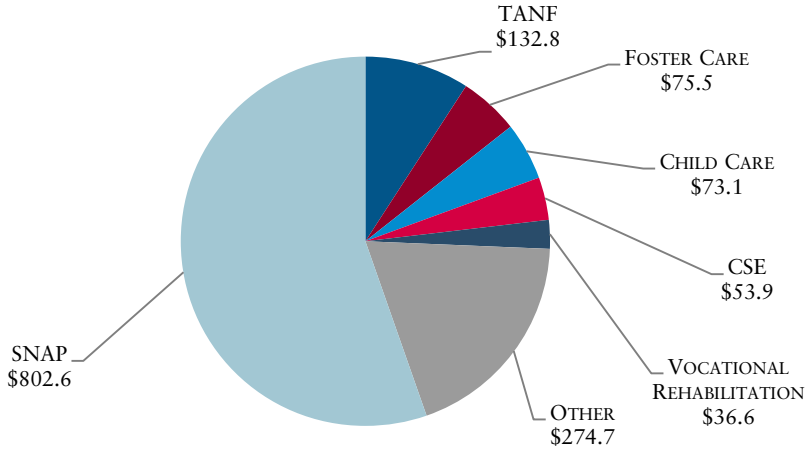
- Temporary Assistance for Needy Families (TANF)/Colorado Works Program
- Supplemental Nutrition Assistance Program (SNAP)
- Child Care and Development Program Cluster
- Rehabilitation Services - Vocational Rehabilitation Grants to States (DVR)
- Foster Care Program
- Child Support Enforcement (CSE)

In Fiscal Year 2016, the Department's expenditures for these programs were approximately $1.2 billion. The Department is

responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total expenditures by federal program.

DEPARTMENT OF HUMAN SERVICES
FISCAL YEAR 2016 EXPENDITURES
BY FEDERAL PROGRAM
(IN MILLIONS)



SOURCE: Fiscal Year 2016 Department of Human Services – Exhibit K1.

The results of our Fiscal Year 2016 audit identified errors resulting in recommendations for five of the six programs tested. We identified two MATERIAL WEAKNESSES and two SIGNIFICANT DEFICIENCIES related to federal awards. The errors identified and audit recommendations for these programs are described in the following sections of this chapter.

VOCATIONAL REHABILITATION PROGRAM–ELIGIBILITY

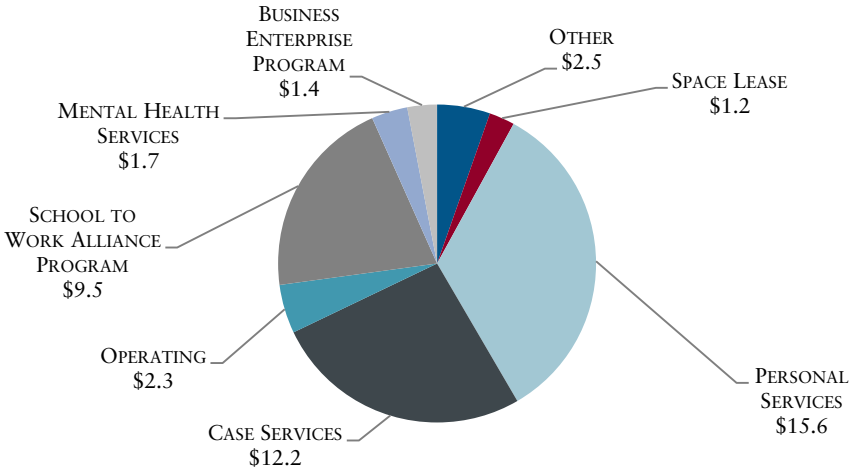
In 1973, the United States Congress enacted the Rehabilitation Act, which authorized grants to assist states in operating programs

designed to provide vocational rehabilitation services to individuals with disabilities. In Colorado, the Department's Division of Vocational Rehabilitation (Division), within the Department administers the State's vocational rehabilitation programs and services, including the Vocational Rehabilitation Program (Program). Colorado's Program provides a variety of services to help unemployed and employed individuals with disabilities prepare for an occupation, enter into employment, retain current employment, and regain employment. The Program has 223 staff, 27 field offices, and four satellite locations in Colorado that provide a range of services to participants, including vocational counseling, job placement, tuition for higher education, and physical and mental restoration, among many other services. During Fiscal Year 2016, the Program provided services and application assistance to 14,852 individuals.

The Program is funded with state and federal funds. The federal government provides reimbursement for 78.7 percent of eligible rehabilitation expenditures up to the total annual federal grant for Colorado, which was approximately $42 million in Federal Fiscal Year 2016. The State provides matching funds of 21.3 percent for these federal dollars through general funds and local government funds from school districts that contract with the Division to provide vocational rehabilitation services to students. During Fiscal Year 2016, the Program expended approximately $46.4 million in total and received approximately $36.5 million in federal funding.

The following chart shows total expenditures by major area.

DIVISION OF VOCATIONAL REHABILITATION
FISCAL YEAR 2016 EXPENDITURES
BY MAJOR AREA (IN MILLIONS)



SOURCE: Program Accounting Staff.

Senate Bill 15-239 transferred the Program from the Department of Human Services to the Colorado Department of Labor and Employment effective July 1, 2016. As a result, while our audit testwork for Fiscal Year 2016 was performed at the Department of Human Services, the Department of Labor and Employment will be responsible for the Program's administration, including addressing any audit findings, beginning with Fiscal Year 2017. Therefore, we have addressed the audit finding below that resulted from our testwork to both departments.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to assess the Program's compliance with federal and state program eligibility requirements and review the Department's internal controls over compliance with these requirements. In addition, we reviewed the Department's progress in implementing the performance audit recommendations related to the Program that were included in our Fiscal Year 2015 Statewide Single Audit Report. Specifically, at that time, we recommended that the Department:

- Improve its supervisory review process to ensure that counselors follow the Program's policy manual regarding case file documentation, Individualized Plan for Employment annual reviews, financial need analysis determinations, timely case closure, proper data entry, and required communications between Program counselors and clients.

- Provide training to Program field office staff on Program requirements and required documentation.

- Strengthen its monitoring process to ensure that issues such as those identified in our audit are resolved by Program staff.

For eligibility testing, we reviewed a random sample of 40 Program case files for participants who received vocational rehabilitation services during Fiscal Year 2016. We obtained and reviewed the data entered into the Program's electronic case management system, the Accessible Web-Based Activity and Reporting Environment (AWARE), as well as the supporting documentation within the case file, to determine whether data was properly input into AWARE and whether the participants were accurately deemed eligible for benefits.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY AND HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

In 27 of 40 case files (68 percent) tested, we identified at least one error, as described below. These problems resulted in a total of $40,468 in known questioned costs; $31,848 of these costs were paid with federal grant funds. Specifically:

- **MISSING DOCUMENTATION.** In nine cases, the hardcopy case files or AWARE were missing required documentation, including employment verification documentation, medical records supporting the disability, Supported Employment form,

Comprehensive Assessment form, Affidavit of Lawful presence, Social Security Information (SSI) and/or Social Security Disability Information (SSDI) verifications, proof of income and Financial Need Analysis (FNA). The missing FNA documentation resulted in known questioned costs of $40,468.

In addition, in two cases, the client did not sign and/or date the Authorization for Disclosure of Information and the application form. The Program's Vocational Rehabilitation Policy Manual (Manual) requires that the client record includes forms signed and dated by the client and/or counselor, including an Authorization for Disclosure of Information, FNA, and application.

Federal regulations [34 C.F.R., 361.47] specify that the designated state unit must maintain a record of service for each applicant and eligible individual. The Program's Manual requires counselors to include various documentation in participants' hardcopy case files or AWARE, including the FNA form, proof of income, Supported Employment form, Comprehensive Assessment form, employment verification documentation, medical records, Affidavit of Lawful presence, SSI and/or SSDI verifications.

- **TIMELINESS.** In one case, the counselor did not determine eligibility within 60 days and did not document that there was an extension agreement between the counselor and applicant. Specifically, the counselor determined the client's eligibility 3 days later than the 60-day requirement. Federal regulations [34 C.F.R., 361.41] require that eligibility determination for a Program applicant be determined within 60 days of the application submission. If more time is needed, the counselor and the applicant can document their agreement to extend the eligibility determination period.

- **COMPREHENSIVE ASSESSMENT.** In one case, the counselor did not complete the comprehensive assessment after the employment goal had changed. The Program's Manual [Section 9.5] requires that the comprehensive assessment form be completed each time the counselor and the client agree upon a change in employment

outcome.

- **INDIVIDUALIZED PLAN FOR EMPLOYMENT (IPE).** The IPE is developed for each client determined to be eligible and outlines the services that the participant needs to achieve his or her employment outcome or goal. We identified the following problems related to the IPE:

  - In two cases, the Program counselors did not document the extension of the IPE within the required timeframe. The IPE extensions were documented 6 and 14 days, respectively, after the 90-day IPE requirement. Federal regulations [34 C.F.R., 361.45(b)] and the Program's Manual [Section 11.3] require that the IPE be developed as soon as possible, but not later than 90 days after the date of determination of eligibility, unless the Program and the eligible individual agree to the extension of that deadline to a later date. The extension must be documented in the client record and completed before the expiration of 90 days unless documentation shows good cause why the extension was not completed in a timely manner. An extension of time to prepare the IPE must describe the additional data needed and the length of additional time required.

  - In eight cases, services listed in the IPE did not match services listed in the comprehensive assessment form. Specifically, counselors documented more services in IPE forms than were listed in the comprehensive assessment form. The Program's Manual [Section 9.4] requires that the IPE contain a comprehensive set of necessary services that were identified in the comprehensive assessment form.

  - In one case, the counselor did not sign and date the IPE. In another case, neither the counselor nor the client signed and dated the IPE.

  - In three cases, the client did not comply with the required monthly communication. Specifically, the IPEs required clients to contact counselors every month but the documentation in the case file indicated that clients did not communicate with

counselors for a period of 48, 104, and 116 days from the last required monthly contact. The Program's Manual [Section 11.6] requires that the IPE be signed by the counselor and by the participant. By signing the IPE, the client agrees to all terms and provisions of the IPE. Provisions differ between clients but generally include required monthly communication from the client, participation with the IPE process, active search for an employment, the return of purchased equipment, and help with the cost if determined applicable.

- **COMPARABLE BENEFITS.** In one case, due to inconsistencies in case file documentation, we were unable to determine if the counselor searched for required comparable benefits for a service listed within IPE, as required by the Manual. In seven cases, the counselor did not document the search for availability of comparable benefits and services using a case note within AWARE or prepared the case note with incomplete comparable benefits search. The Program's Manual [Section 10.1] notes that comparable services and benefits available to an individual under any program shall be explored and utilized to meet all or part of the cost of any vocational rehabilitation service except those that are exempted. In addition, the Program counselor shall document the search and the availability of comparable benefits and services using a case note within AWARE.

- **FNA.** In one case, the counselor did not complete the FNA redetermination in a timely manner. Specifically, the counselor completed the FNA redetermination 67 days later than the required annual redetermination date. In one case, the counselor did not review the FNA annually. The FNA documents all economic need determinations, including monthly income and deductions, and liquid assets. The FNA calculates the participant's contribution toward the cost of goods and services under the IPE. The Program's Manual [Section 10.5] requires that redeterminations of the participant's economic need be conducted and documented at least annually and within 45 days after any change in the participant's financial circumstances.

- **DATA ENTRY/CONSISTENCY.** We identified seven specific issues, as noted below:

  - In five cases, the information in AWARE did not match the information on the application, eligibility determination form, and/or the IPE. For example, in three cases, the counselor incorrectly entered the effective date of the application into AWARE.

  - In one case, the Notification of the Order of Selection provided to the client during the application process contained incorrect information. Specifically, the notification stated that the client was placed on a wait list for services, but at the time, the Program was not placing applicants on a wait list.

  - In one case, counselors closed the case for a reason that did not match the case file documentation or case notes in AWARE. Specifically, the counselor closed the case as successful but did not verify the current employment. The Program's Manual [Section 17.22] requires the counselor to contact the client and, when appropriate, the employer, at least once per month to assess job stability and assure that the employment outcome is maintained for the minimum time required of 90 days for all successful employment outcomes.

  - In two cases, the comprehensive assessment form was not completed properly. Specifically, one form was missing an employment goal and the second form did not address supported employment services.

- **COUNSELORS' REQUIRED COMMUNICATION.** In eight cases, the Program counselor did not have contact with the client at least once every 30 days. The time it took counselors to engage with participants ranged from 39 to 140 days in excess of the 30-day requirement. The Program's Manual requires Program staff to make reasonable efforts to contact every client at least once every 30 days.

WHY DID THESE PROBLEMS OCCUR?

While the Department has made some improvements to the Program since Fiscal Year 2015, we found that the current training and monitoring processes, including supervisory reviews, have not been effective in ensuring that Program counselors comply with Program requirements.

WHY DO THESE PROBLEMS MATTER?

Maintaining accurate and complete case file documentation, performing timely eligibility determinations, completing accurate and timely IPEs, as well as ensuring frequent communication and timely case closure is important to demonstrate the Department's ability to manage the Program and maintain compliance with federal and state requirements. Further, errors in case file documentation and data entry can cause inaccurate eligibility determinations, which could result in the inappropriate expenditure of state and federal funds. Finally, infrequent contact with Program participants could lead to participants not receiving timely services or losing motivation to follow through with their employment plans.

FEDERAL AGENCY	DEPARTMENT OF EDUCATION
FEDERAL AWARD NUMBERS	H126A140006 H126A150006 H126A160006
FEDERAL AWARD YEARS	2014, 2015, AND 2016
PASS THROUGH ENTITY	NONE
CFDA NO.	84.126; REHABILITATION SERVICES VOCATIONAL REHABILITATION GRANTS TO STATES
COMPLIANCE REQUIREMENT	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) ELIGIBILITY (E)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	$31,848 (H126A150006)
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2015-054	

RECOMMENDATION 2016-074

The Department of Human Services should work with the Department of Labor and Employment through the transition between departments to strengthen controls over the Vocational Rehabilitation Program (Program) to ensure compliance with federal and state eligibility requirements and with the Program's Policy Manual by:

A Implementing a transition plan for the Program's administration, which includes instituting monitoring and supervisory review processes and revising and enforcing counselors' use of the Program's Policy Manual, as appropriate.

B Providing additional training to Program staff on overall Program requirements, including required case file documentation, and requirements for comprehensive assessments, Individualized Plans of Employment, checks for comparable benefits, financial needs analysis, communication contact with clients, and timely eligibility determination.

C Ensuring that issues such as those identified in our audit and the program's reviews are addressed and resolved by program staff.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

A AGREE. IMPLEMENTATION DATE: JANUARY 2018.

All operations of the Vocational Rehabilitation Program were moved to the Department of Labor and Employment (DOLE) as of July 1, 2016. The Department of Human Services defers to DOLE's response.

B AGREE. IMPLEMENTATION DATE: JANUARY 2018.

All operations of the Vocational Rehabilitation Program were moved to the Department of Labor and Employment (DOLE) as of July 1, 2016. The Department of Human Services defers to DOLE's response.

C AGREE. IMPLEMENTATION DATE: JANUARY 2018.

All operations of the Vocational Rehabilitation Program were moved to the Department of Labor and Employment (DOLE) as of July 1, 2016. The Department of Human Services defers to DOLE's response.

RESPONSE

DEPARTMENT OF LABOR AND EMPLOYMENT

A AGREE. IMPLEMENTATION DATE: JANUARY 2018.

In November 2016 DVR instituted a new centralized monthly case audit, distinct and independent from the office-based supervisor reviews, to be used until areas for improvement in the Supervisory Review Process are identified and an implementation plan is developed. Improvement recommendations may range from updates to replacement of the current process, will be completed in May 2017 and fully integrated into the Supervisory Review Process in January 2018.

B AGREE. IMPLEMENTATION DATE: JANUARY 2018.

DVR has three initiatives targeted to improve training and resulting case quality:

1 New counselor training: In January 2017, DVR began the process of reviewing alternative training models characterized

by dedicated training intervals distinct from case management duties, extended durations of training and specific curriculum components. The training model, its curriculum components, and required funding will be defined by June 2017 and implemented by January 2018, subject to available funding.

2 Continuing education of counselors. In March 2017, DVR will launch a pilot program of regionally-based case audits with ongoing regional training to be informed by the case audit findings. Pilot program results and recommendations will be completed by September 17; with implementation to be determined from the pilot results and subject to available funding.

3 Process improvement. In October 2016, DVR launched a long term process improvement effort with the goal of simplifying the counselor case management process to reduce case error rates, free counselor time for more substantive client interactions and reduce counselor turnover. The first phase of improvements will be implemented in April 2017. The second phase of improvements will be finalized by June 2017 with implementation timing to be determined based on the scope, cost and financial justification of second phase improvements.

C AGREE. IMPLEMENTATION DATE: JANUARY 2018.

See DVR responses to Findings A and B above.

COLORADO CHILD CARE ASSISTANCE PROGRAM– ELIGIBILITY

The federal Child Care and Development Fund Program Cluster (Program) provides financial assistance to states to increase the

availability, affordability, and quality of child care services for low-income families in which the parents are working or attending training or educational programs. The Program was enacted under Title IV-A of the Social Security Act and is administered at the federal level by the U.S. Department of Health and Human Services. In Colorado, the Program is referred to as the Colorado Child Care Assistance Program (CCCAP). During Fiscal Year 2016, CCCAP expenditures totaled approximately $103 million in federal and state funds.

The Department, through its Division of Early Care and Learning (Division), is responsible for overseeing CCCAP and ensuring that the State complies with federal and state requirements for this program. CCCAP is administered at the local level by the county departments of human/social services and the Department is responsible for monitoring these counties' administration of the Program. The determinations of families' eligibility to receive subsidized child care under CCCAP are made by the county departments of human/social services through the Child Care Automated Tracking System (CHATS).

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to review the Department's internal controls over, and compliance with, CCCAP requirements during Fiscal Year 2016.

Our testwork specifically included reviewing the accuracy of eligibility determinations; assessing the Department's internal controls over compliance with federal and state program eligibility requirements, including any policy and procedure manuals; assessing the Department's internal controls over county monitoring; and determining the accuracy of data in CHATS. In addition, we reviewed the Department's progress in implementing our Fiscal Year 2015 audit recommendation. Specifically, during that audit we recommended that the Department strengthen its internal controls over CCCAP by

providing training to county caseworkers in the areas of eligibility and case management, and establish and implement an expanded monitoring process and reporting mechanisms to ensure eligibility determinations are appropriately and adequately documented in county case files. We also recommended that the Department update its CCCAP policy and procedure manual and make program changes to CHATS to notify case workers to reassess the parent fee when manually overriding eligibility determinations.

We reviewed a sample of 40 CCCAP case files for participants who received child care assistance during Fiscal Year 2016. We reviewed the data entered into CHATS for the cases as well as the supporting documentation within the case files to determine whether these participants were accurately deemed eligible for benefits and that data was properly input into CHATS.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We applied the following criteria during our testing:

Federal regulations for CCCAP [45 C.F.R., 98.10] require a state's "lead agency" to develop a state plan which is then submitted for approval by the federal government. The Department has designated the Division as the "lead agency" for administering CCCAP. Within the Division's approved state plan, the, "Lead Agency is responsible for monitoring programs and services, ensuring compliance with the rules of the program, promulgating rules and regulations to govern the overall administration of the plan and oversee the expenditure of funds by sub-grantees and contractors."

APPLICANT INCOME AND EMPLOYMENT. State regulations [Section 3.920.A.2, 9 C.C.R., 2503-9] specify that an applicant's self-employment gross income, for the purposes of determining CCCAP eligibility and the calculation of parental fees, be calculated as gross receipts minus any verified business expenses. State regulations

[Section 3.920.C, 9 C.C.R., 2503-9] also require the county to verify that child support payments are court-ordered and are currently being paid. In addition, state regulations [Section 3.920.I.1 and 2.a, 9 C.C.R., 2503-9] require that applicants submit written verification of employment and wages and self-employed applicants must submit written verification of self-employment status within 15 Calendar Days of received application.

PARENTAL FEES. State regulations [Section 3.905.B, 9 C.C.R., 2503-9] require parental fees to be based on gross income. A parental fee is a child-care co-payment made by a parent to the child care provider and is paid prior to any state/county child care funds being expensed.

TIMELY PROCESSING OF APPLICATION AND WRITTEN NOTICE OF ADVERSE ACTION. State regulations [Section 3.913.D, 9 C.C.R., 2503-9] require the county case worker to make a decision to either approve or deny an application within 15 Calendar Days of the date of application. State regulations [Section 3.903, 9 C.C.R., 2503-9] also require that written notice must be sent to the applicant within 1 Business Day when there is a decision to take adverse action concerning the applicant. Adverse action is any action that adversely affects the applicant's eligibility.

CASE FILE DOCUMENTATION. State regulations [9 C.C.R., 2503-9] and the Division's state plan require that applicants sign the application/re-determination form and a release of authorization form, and that a copy of the forms be maintained in the applicant's case file. County case workers are required to include various other documentation in the clients' case files, Child Care schedule hours and verification of job search activities. In addition, any parental fee reduction must be approved by the county director or his/her designee and a written justification of the reduction must be placed in the case file and noted in the case record in CHATS.

State regulations [Sections 3.919.A, 9 C.C.R., 2503-9] also require the county case worker to verify the lawful physical residence of each applicant.

REQUIRED COUNTY AUDITS. State regulations [Section 3.913.R.R.1, 9 C.C.R., 2503-9] require counties to audit at least 1 percent of the county's authorizations and payments for receiving child care assistance on a random basis using a risk-based approach.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

In 33 of the 40 case files tested (83 percent), we identified at least one error, as described below. These errors resulted in a total of $15,844 in known questioned costs; $9,784 of these costs were paid with federal grant funds. Specifically:

- **INCOME.** In 12 cases, we identified at least one error with income calculations for determining eligibility and/or the parental fee. For example, in six cases, calculated income did not agree to or was not supported by documentation in the case file. These errors resulted in total known questioned costs of $3,680.

- **PARENTAL FEE.** In three instances, the parent fee was not calculated correctly within CHATS. The incorrect parental fee calculations resulted in known questioned costs of $141.

- **TIMELY PROCESSING OF APPLICATIONS.** In three instances, the case worker did not process the application within the 15 Calendar Day requirement. Specifically, case workers denied eligibility 2 and 9 days later than the 15 Calendar Day requirement. In the remaining case, the case worker processed the application 34 days over the required time.

- **MISSING CASES.** In two instances, the Division did not provide the requested case files. The missing cases resulted in known questioned costs of $637.

- **CASE FILE DOCUMENTATION.** In 31 cases, the case files were missing required documentation and/or contained incomplete or unsigned forms. The missing documentation included items such as the

verification of job search activities, verification of county residence, and the county director/designee's fee reduction approval. The missing documentation resulted in known questioned costs of $11,080. The unsigned forms included items such as application form, Client Responsibilities Agreement form, and redetermination form. The unsigned documentation resulted in known questioned costs of $305. The incomplete documentation included items such as application form and Client Responsibilities Agreement form.

- **ADVERSE ACTION NOTICE.** In one instance, the case worker sent an adverse action notice to the client 29 days later than required by state regulations.

We identified the following additional issues related to our prior year audit recommendation to the Department:

- **TRAINING.** We found that, while the Department provided various formal trainings to county caseworkers in the areas of eligibility and case management during Fiscal Year 2016, it did not track and enforce attendance of caseworkers to ensure that all counties attended the trainings.

- **MONITORING.** While the Department implemented an expanded county monitoring process during Fiscal Year 2015, the Department did not monitor the counties during Fiscal Year 2016 to ensure that the counties performed a risk-based audit of authorizations and payments as required by state regulations. We also found that the Department has not updated its policy manual since 2008 and refers counties to state and federal regulations for guidance instead.

WHY DID THESE PROBLEMS OCCUR?

Overall, the Department does not have adequate internal controls and sufficient county monitoring processes in place to ensure compliance with CCCAP requirements. For example, the Department's current

monitoring process does not include steps related to counties' performance of state-required county audits. In addition, the Department lacks a formal process for tracking and enforcing counties' attendance at training events. Further, the Department indicated that the policies manual was not updated because they were waiting on new regulations to be finalized and the CHATS error that was recently identified is in the process of being addressed through system changes.

WHY DO THESE PROBLEMS MATTER?

Inaccurate processing of case file information to determine eligibility can result in counties improperly granting CCCAP benefits to ineligible individuals, denying benefits to eligible individuals, and/or assessing an incorrect parent fee. Also, the federal government can disallow the payment of federal matching funds for program expenditures that do not adhere to regulations, and the State would have to use its own funds to cover the expenditures. Further, formalizing and implementing written policies that prescribe strong internal controls, and requiring staff to effectively perform those controls, will aid in reducing errors and omissions of required documentation.

FEDERAL AGENCY	DEPARTMENT HEALTH AND HUMAN SERVICES
FEDERAL AWARD NUMBERS	G1301COCCDF G1401COCCDF G1501COCCDF G1601COCCDF
FEDERAL AWARD YEARS	2013, 2014, 2015, AND 2016
PASS THROUGH ENTITY	NONE
CFDA NOS.	93.575; 93.596; CHILD CARE AND DEVELOPMENT FUND (CCDF) CLUSTER
COMPLIANCE REQUIREMENT	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) ELIGIBILITY (E) SUBRECIPIENT MONITORING (M)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	$9,784 (G1301COCCDF) (G1401COCCDF) (G1501COCCDF) (G1601COCCDF)
THIS FINDING APPLIES TO PRIOR YEAR RECOMMENDATION 2015-056	

RECOMMENDATION 2016-075

The Department of Human Services (Department) should strengthen its internal controls over the Colorado Child Care Assistance Program (CCCAP) by:

A Providing training to county caseworkers over CCCAP program areas and internal control procedures, including areas to address the issues identified in the audit, requiring that caseworkers from each county attend, and tracking the attendance.

B Expanding its current county monitoring process to include a review of counties' audits, including reviews of authorizations and payments, and improving reviews of counties' eligibility and case management reviews, as required by state regulations.

C Updating the policy and procedure manual and providing it to counties to use as guidance for administering the CCCAP program.

D Resolving Child Care Automated Tracking System issues that caused incorrect parental fee calculations.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

A AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

Department provided required training to county caseworkers over the CCCAP program beginning in the summer of 2016. The CCCAP training team holds regular role-based training for new workers. New workers are required to take the role-based training prior to working in the new system. Additionally, the CCCAP

training team holds training after its monthly user group meetings that is based on quality assurance and audit findings. Finally, when a new rule is promulgated, at least one person is required to attend the training from each county and attendance is taken to ensure this is happening.

B AGREE. IMPLEMENTATION DATE: DECEMBER 2017.

The Department will expand its reviews of county authorizations and county payments by December 2017. This will include follow up with counties on their findings from the Division of Quality Assurance and Quality Improvement's reviews.

C AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

The Department updated and distributed the policy and procedure manual to counties as of December 30, 2016. Updates will be made to the manual as needed.

D AGREE. IMPLEMENTATION DATE: AUGUST 2018.

The Department will resolve the Child Care Automated Tracking System (CHATS) issues that caused incorrect parental fee calculations when the new CHATS system rolls out by the summer of 2018.

CBMS AND EBT SERVICE ORGANIZATION INTERNAL CONTROLS

The Department of Human Services (Department) contracts with vendor service providers for processing of data in, and overall maintenance and operations of its Electronic Benefits Transfer Services (EBT) system and Colorado Benefits Management System (CBMS). The Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance for

Needy Families (TANF) used both the EBT and CBMS Systems within these programs. The Child Care Programs and Foster Care Program use the EBT system within these programs. Specifically, the Department contracts with J.P. Morgan for EBT and Deloitte Consulting, LLP for CBMS for these services; these entities, therefore, are considered the Department's third-party "service organizations" for this purpose. These two contracted service providers then contract with independent auditors (reviewers) to perform reviews of their internal controls over system transaction processing, known as Statement on Standards for Attestation Engagements (SSAE) 16 reviews. The SSAE is a standard developed by the American Institute of Certified Public Accountants for third-party service provider reviews. The standard establishes criteria that an independent accountant should follow when conducting a SSAE 16 review.

An SSAE 16 review examines the operating effectiveness of controls in place at the service provider and notes "complimentary user entity controls" (CUEC) or entity controls that are assumed to be in place at the user entity in order for the service organization's control objectives to be achieved during the period of review. For example, one CUEC identified in the EBT SSAE 16 report states that, "Benefit issuers are responsible for reviewing the reports provided by EBT to ensure all transmissions were received completely and posted accurately."

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to determine if the Department had a sufficient review process in place over SSAE 16 reports conducted on the EBT and CBMS systems during Fiscal Year 2016.

Our audit procedures included reviewing the SSAE 16 reports for the EBT and CBMS systems and inquiring with and obtaining information from Department staff regarding the Department's review processes for the SSAE 16 reports, including the establishment of entity controls within the Department.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Federal SNAP program regulations [7 C.F.R., 274.1(i)(2)] require the Department, as a SNAP grant recipient, to obtain an examination report of the EBT system at least annually. Regulations require that the examinations cover the entire period since the previous examination period and that the examination report be submitted to the Department within 90 days after the end of the examination period.

Federal regulations [2 C.F.R., 200.303] also specify that the internal controls required to be established by a non-federal entity receiving federal awards should be in compliance with guidance in *Standards for Internal Control in the Federal Government* (Green Book). The State Controller Policy entitled *Internal Control System* states that "State agencies shall use the Green Book," published by the U.S. Government Accountability Office (GAO), as its framework. Within the Green Book, under Section 4 *Additional Considerations*, OV4.01 - Service Organizations indicated that management "retains responsibility for the performance of processes assigned to service organizations." And further references that management "needs to understand the controls each service organization has designed, has implemented, and operates for the assigned operational process and how the service organization's internal control system impacts the entity's internal control system."

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

The Department does not have adequate processes in place to ensure that SSAE 16 reports are reviewed and that actions are taken to address any exceptions noted, or that appropriate entity controls are identified and put in place. Specifically, we found the following:

- **LACK OF REVIEW OF SSAE 16 REPORTS.** The Department did not review either the EBT SSAE 16 report or CBMS SSAE 16 report

issued for Fiscal Year 2016. As a result, the Department did not identify whether exceptions were noted in the report or whether the SSAE reviewer concluded that users could rely on the information system controls in place at the service organization. Further, the Department failed to assess whether it had appropriately implemented 12 entity controls identified in the Fiscal Year 2016 EBT SSAE 16 report and five entity controls identified in the Fiscal Year 2016 CBMS report.

- **FAILURE TO IDENTIFY AND RESOLVE EXCEPTIONS.** The department failed to work with the service organizations to resolve exceptions identified in the current and previous SSAE 16 reports. The SSAE 16 reviewer noted exceptions with 15 of 86 service organization controls (18 percent) in the Fiscal Year 2016 CBMS report, and eight of the 15 exceptions had also been noted in the Fiscal Year 2015 report.

WHY DID THESE PROBLEMS OCCUR?

The Department does not have written policies and procedures related to its service organizations, including an established review and follow-up process for identifying and addressing exceptions noted in the SSAE 16 reports or identifying and ensuring that entity controls noted in the SSAE 16 reports are in place and operating effectively at the Department. Further, the Department does not have a documented monitoring process over the service organizations to ensure that the service organizations are held accountable for information system controls over the systems, and that the exceptions noted in the SSAE 16 reports are remediated in a timely manner.

WHY DO THESE PROBLEMS MATTER?

By not reviewing and evaluating the deficiencies noted in the EBT and CBMS SSAE 16 reports and ensuring that entity controls are in place at the Department, the Department cannot determine whether the EBT and CBMS control environments have weaknesses that could impact the programs using those systems. As a result, the system processes could have inaccuracies due to a lack of these controls.

FEDERAL AGENCY	DEPARTMENT OF AGRICULTURE DEPARTMENT OF HEALTH AND HUMAN SERVICES	
FEDERAL AWARD NUMBERS	3CO400421 3CO400401 3CO430431 3CO430321 IVPTANF14 IVPTANF15 IVPTANF16	G1601COCCDF G1501COCCDF G1401COCCDF G1301COCCDF IVPFC14 IVPFC15 IVPFC16
FEDERAL AWARD YEARS	2013, 2014, 2015, AND 2016	
PASS THROUGH ENTITY	NONE	
CFDA NOS.	10.551; 10.561; SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM NUTRITION ASSISTANCE PROGRAM (SNAP) CLUSTER,; 93.558; TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) CLUSTER; 93.575, 93,596; CHILD CARE AND DEVELOPMENT FUND (CCDF) CLUSTER; 93.658; FOSTER CARE TITLE IV-E	
COMPLIANCE REQUIREMENT	ACTIVITIES ALLOWED OR UNALLOWED (A) ALLOWABLE COSTS/COST PRINCIPLES (B) ELIGIBILITY (E) SPECIAL TESTS AND PROVISIONS (N)	
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY	
TOTAL KNOWN QUESTIONED COSTS	$0	
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION		

RECOMMENDATION 2016-076

The Department of Human Services (Department) should strengthen its internal controls over third-party "service organizations" systems by:

A Establishing policies and procedures over reviews associated with the SSAE 16 reports.

B Documenting the review process over its third-party service providers to ensure that they are held accountable for information system controls over their systems and that the exceptions noted in the SSAE 16 reports are remediated in a timely manner.

C Ensuring that Complementary User Entity Controls noted in the SSAE 16 reports are fully assessed and implemented by the Department.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

The Department of Human Services (Department) will strengthen its internal controls over third-party "service organizations" systems by:

A AGREE. IMPLEMENTATION DATE: JULY 2017.

The Department has informal processes for reviewing and addressing exceptions noted in the SSAE 16 reports. The Department will develop and implement written policies and procedures related to a review and follow-up process by July 2017. These will include procedures for identifying and addressing exceptions noted in the SSAE 16 reports or identifying and ensuring that entity controls noted in the SSAE 16 reports are in place and operating effectively at the Department.

B AGREE. IMPLEMENTATION DATE: JULY 2017.

The Department will document the review process by July 2017 for third-party service providers to ensure accountability for information system controls and that exceptions are remediated in a timely manner.

C AGREE. IMPLEMENTATION DATE: JULY 2017.

The Department will establish by July 2017 an annual process for validating Complementary User Entity Controls to ensure they are fully assessed and implemented.

COMPLIANCE WITH SUBRECIPIENT MONITORING

The Department receives federal grant funds directly from the federal government and then pays or subgrants a portion of those funds primarily to counties and non-profit organizations to perform various program functions. Under the Federal Office of Management and Budget's (OMB) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), the Department is responsible for identifying and monitoring entities that qualify as subrecipients of federal funds. A subrecipient is a non-federal entity that expends federal funds that have been subgranted, or "passed through," to it by a direct recipient of a federal grant. The Department's program staff are responsible for administering and overseeing each of the Department's federal grant programs, including any work performed by a subrecipient. The Program staff are also responsible for conducting specific subrecipient monitoring activities, including identifying each program's specific subrecipients.

The Department has also assigned its Internal Audit Division (Division) to verify that subrecipients that expend federal awards in excess of a specified threshold set by the federal government are audited and to issue management decisions for audit findings pertaining to federal awards provided to the Department's subrecipients. Division staff track various information for the subrecipients and then send letters and questionnaires to these entities requesting additional information, such as copies of the entities' Single Audit reports, expenditure amounts, or an explanation as to why a Single Audit was not completed for the entity.

During Fiscal Year 2016, the Department subgranted or "passed through" approximately $484 million in federal funds to over 235 subrecipients.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the Department complied with and had adequate internal controls in place over federal subrecipient identification and monitoring requirements during Fiscal Year 2016.

The audit work included reviewing the Department's subrecipient monitoring procedures. This included reviewing information obtained by the Department for a sample of its county subrecipients. For example, we reviewed selected counties' Single Audit reports for findings related to the Department's programs and the county's Schedule of Expenditures of Federal Awards (SEFAs) to determine whether they accurately reflected the Department's federal program information.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Prior to 2014, the OMB, *Circular A-133* provided guidance to be used when performing Single Audits of federal grant recipients. A Single Audit encompasses an examination of a federal grant recipient's financial transactions and records, financial statements, management of its operations, and internal controls. The *Circular A-133* guidance included suggested requirements for testing a recipient's compliance with various federal requirements. Effective December 26, 2014, OMB issued new federal regulations; its Uniform Guidance. Under both *Circular A-133* and Uniform Guidance, pass-through entities, including the Department, are required to monitor their subrecipients' use of federal awards. Uniform Guidance increased the threshold for requiring a Single Audit of a federal grant recipient from $500,000 to $750,000 in federal expenditures.

Under Uniform Guidance, the Department, as the primary recipient of federal grant funds, must ensure that a Single Audit is completed when required for its subrecipients and that Single Audit reports are provided by the subrecipients to the Federal Audit Clearinghouse (FAC) within 9 months after the subrecipient's fiscal year end. The Department is also required to review the reports and issue a "management decision" on audit findings within 6 months of acceptance of the audit report by the FAC, and ensure that the subrecipient takes timely and appropriate actions on all deficiencies. In addition, the Department should ensure every Single Audit report received includes federal award identification information for all data elements noted in the Uniform Guidance (e.g. amount of federal funds expended, Catalog of Federal Domestic Assistance, or CFDA, number and name; period of performance; and indirect cost rate).

The Division's "Subrecipient Monitoring Procedures–June 2014" that were in place during Fiscal Year 2016, indicate that once the Division receives a Single Audit report an "appropriate cursory review for major deficiencies and 'findings and questioned costs' is performed" and that part of the review will include logging information from the report. During Fiscal Year 2016, Division staff logged information from subrecipients, including subrecipients' Single Audit reports, into a tracking spreadsheet. The procedure further requires that staff perform a reconciliation of CFDA numbers and expended amounts contained in the reports with amounts contained in reports from the State's financial system and that they will investigate discrepancies over 10 percent by contacting Department program staff and/or the subrecipient.

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

The Department's Internal Audit Division staff did not adequately monitor the Department's subrecipients during Fiscal Year 2016 to ensure Single Audits were performed when required, subrecipients' reporting was accurate, and that issues identified in the subrecipients' reporting were resolved. Specifically, we found the following problems:

LACK OF FOLLOW-UP ON SUBRECIPIENTS' REPORTING ERRORS TO THE DEPARTMENT. For four of seven subrecipient counties in our sample who reported to the Division they did not require a Single Audit, we found that the counties reported various amounts of revenue rather than expenditures of federal grant funds to the Division in order to support the determination. However, the Division did not follow up to obtain the required expenditure information. Based on our follow-up with the counties, we were able to determine that all of the four counties' federal expenditures were below the $500,000 threshold in place during the time period and that a Single Audit was not necessary to be completed; the remaining two counties did not respond to our request for federal expenditure information by the end of our audit.

LACK OF IDENTIFICATION OF ERRORS IN COUNTY SINGLE AUDIT REPORTS. The Division did not identify errors in county subrecipients' Single Audit reports and, therefore, communicate those errors to the counties. Specifically, we found that the SEFAs in Single Audit reports for all six counties in our sample did not properly report the Department as the pass through entity for the Department's programs and reported other programs as the Department's programs. For example, one county's SEFA reported the Department as the entity that passed through federal Medicaid funds to the county, although Medicaid funds are passed through to subrecipients by the State's Medicaid agency, the Department of Health Care Policy & Financing. We also found that Division staff failed to identify that one county subrecipient had two findings for a Department program for which the federal program's CFDA number was incorrect.

INTERNAL AUDIT TRACKING SPREADSHEET ERRORS. We identified errors in the Division's tracking spreadsheet as follows:

- The tracking spreadsheet failed to include three non-county subrecipents for SNAP. Although SNAP program staff identified the three entities as subrecipients during Fiscal Year 2014—the year being reviewed—Division staff did not include them on the tracking spreadsheet and, therefore, did not monitor their Single Audit compliance. Based on our follow-up with the Department,

we were able to determine that funds passed through by the Department to these subrecipients were below the $500,000 threshold in place during the time period.

- Three other non-county subrecipients included on the tracking spreadsheet had no tracking information listed. After our inquiries, Division staff reported that one of these entities was not a subrecipient and subsequently removed it from the tracking spreadsheet and provided information for a second subrecipient to show the subrecipient did not receive enough federal funding for a Single Audit. The Department subsequently provided information for the third subrecipient to show that the subrecipient underwent a Single Audit during the time period, but did not receive any findings related to the Department's programs.

WHY DID THESE PROBLEMS OCCUR?

Overall, we found that the Division did not have sufficient internal controls in place during Fiscal Year 2016 to ensure Single Audit subrecipient monitoring requirements were followed. First, Division staff did not adhere to the Division's policy for the period audited by requiring that staff reconcile information contained in subrecipients' audit reports with financial system information and follow up with program staff and/or the subrecipients, as appropriate, when errors are identified in Single Audit reports. Second, the Division lacked comprehensive policies and procedures. For example, the Division's policies for the period audited did not require a supervisory review over the Division's accumulated subrecipient tracking data, such as the spreadsheet used during Fiscal Year 2016, in order to ensure that the information is accurate. The Division lacks a formal procedure requiring that staff request subrecipient identification information separately from the Department's federal program staff, as applicable, and reconcile that information to the Division's subrecipient determinations in order to identify subrecipients who were not initially identified. Finally, the Division had not updated its policies and procedures between June 2014 and June 2016; as a result, the procedures for the period audited did not reflect changes due to the

implementation of Uniform Guidance or the State's implementation of CORE, including the Single Audit threshold and specific CORE reports, and therefore are less effective for staff to follow.

WHY DO THESE PROBLEMS MATTER?

Without adequate compliance with Single Audit subrecipient monitoring requirements, the Department could risk being sanctioned by the federal government for failing to meet grant requirements. This may expose the State to increased business risk and potential federal disallowances. Due to the Department's failure to identify and inform subrecipients of the errors in their Single Audit reports, the noted errors may continue to occur in future reporting.

FEDERAL AGENCY	DEPARTMENT OF AGRICULTURE DEPARTMENT OF HEALTH AND HUMAN SERVICES	
FEDERAL AWARD NUMBERS	3CO400421 3CO400401 3CO430431 3CO430321 IVPTANF14 IVPTANF15 IVPTANF16 CSES14	CSES15 CSES16 G1601COCCDF G1501COCCDF G1401COCCDF G1301COCCDF IVPFC14 IVPFC15 IVPFC16
FEDERAL AWARD YEARS	2013, 2014, 2015, AND 2016	
PASS THROUGH ENTITY	NONE	
CFDA NO.	10.551; 10.561; SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM NUTRITION ASSISTANCE PROGRAM (SNAP) CLUSTER,; 93.558; TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) CLUSTER; 93.563; CHILD SUPPORT ENFORCEMENT; 93.575, 93,596; CHILD CARE AND DEVELOPMENT FUND (CCDF) CLUSTER; 93.658; FOSTER CARE TITLE IV-E	
COMPLIANCE REQUIREMENT	SUBRECIPIENT MONITORING (M)	
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY	
TOTAL KNOWN QUESTIONED COSTS	$0	
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION		

RECOMMENDATION 2016-077

The Department of Human Services (Department) should improve its internal controls over federal grant subrecipient monitoring requirements by:

A Instituting a supervisory review process over the Internal Audit Division's (Division) accumulated subrecipient tracking data to ensure that the required information is accurate and agrees to subrecipient-provided information and subrecipient Single Audit reports and that Division staff follow up with subrecipients on errors identified in Single Audit reports and in subrecipients' reporting to the Department to ensure that errors are corrected.

B Requiring that Division staff implement a process to reconcile subrecipient information provided by each of the Department's program divisions to information obtained by the Division and from the Department's subrecipients, as appropriate.

C Updating the Department's subrecipient monitoring policies and procedures, as applicable, to reflect changes due to the implementation of federal *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State's financial accounting system, the Colorado Operations Resource Engine, CORE, as appropriate.

RESPONSE

DEPARTMENT OF HUMAN SERVICES

A AGREE. IMPLEMENTATION DATE: JULY 2017.

The Division has discontinued the subrecipient tracking

spreadsheet referenced herein and created a more automated system that includes a supervisory review. The Department will update its current *CDHS Subrecipient Monitoring Procedures* to clarify how errors identified in single audits should be addressed and corrected.

B AGREE. IMPLEMENTATION DATE: JULY 2018.

Under the Department's new process with the implementation of CORE, the Department's program staff complete subrecipient determination forms, and the program accountants and/or contract approvers check the CORE coding provided by the programs to make sure it is consistent with the subrecipient selection; this process serves as an ongoing validation of information. The Department agrees to perform a one-time audit to reconcile the subrecipient determination forms completed by program staff to subrecipient codes entered into CORE. The Division has its audit calendar set for Fiscal Year 2016-17, but will queue up an audit in the subsequent fiscal year.

C AGREE. IMPLEMENTATION DATE: IMPLEMENTED.

The Department updated its *CDHS Subrecipient Monitoring Procedures* in June 2016 to incorporate the Uniform Guidance and CORE system. Department and Division staff spent Fiscal Year 2015-16 working with the Office of the State Controller and other state departments to develop written guidance/requirements on how to implement the Uniform Guidance statewide. Once the *Colorado State Controller Guidance Regarding Federal Grants Management and Compliance with the OMB Uniform Guidance* was released in February 2016, Department staff updated their policies and procedures accordingly.

DEPARTMENT OF HUMAN SERVICES

The following recommendations relating to deficiencies in internal control classified as a SIGNIFICANT DEFICIENCY or a MATERIAL WEAKNESS were communicated to the Department in the previous year and have not been remediated as of June 30, 2016, because the original implementation dates provided by the Department are in a subsequent fiscal year. These recommendations can be found in the original report and SECTION IV: PRIOR RECOMMENDATIONS of this report.

CASH MANAGEMENT					
CURRENT REC. NO.	2016-078	PRIOR REC. NO.	2015-052	IMPLEMENTATION DATE	A JULY 2016 B JULY 2016
FEDERAL AGENCY	Department of Health and Human Services Department of Agriculture Department of Education			FEDERAL AWARD YEARS	SFY 2013-2015
COMPLIANCE REQUIREMENT	Cash Management (C)			CLASSIFICATION	MATERIAL WEAKNESS
PASS THROUGH ENTITY	None			TOTAL KNOWN QUESTIONED COSTS	$0
CFDA NOS.	10.551 SNAP Cluster 10.561 SNAP Cluster 84.126 Rehabilitation Services- Vocational Rehabilitation Grants to States 93.558 TANF Cluster 93.563 Child Support Enforcement 93.575 CCDF Cluster 93.596 CCDF Cluster 93.959 Block Grants for Prevention and Treatment of Substance Abuse			FEDERAL AWARD NUMBERS	3CO430321 G1501COCCDF 3CO400401 H126A140006-14A 3CO430431 H126A140006-14B 3CO400421 H126A150006-15A 3CO420411 1404CO4005 1302COTANF 1504COCSES 1402COTANF 3B08TI010006-13S3 1502COTAN3 2B08TI010006-14 G1301COCCDF 2B08TI010006-15 G1401COCCDF

SNAP QUALITY ASSURANCE ANNUAL REPORT					
CURRENT REC. NO.	2016-079	PRIOR REC. NO.	2015-053	IMPLEMENTATION DATE	A JANUARY 2017 B OCTOBER 2016
FEDERAL AGENCY	Department of Agriculture			FEDERAL AWARD YEARS	SFY 2013-2015
COMPLIANCE REQUIREMENTS	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E) Subrecipient Monitoring (M)			CLASSIFICATION	MATERIAL WEAKNESS
PASS THROUGH ENTITY	None			TOTAL KNOWN QUESTIONED COSTS	$0
CFDA NOS.	10.551 SNAP Cluster 10.561 SNAP Cluster			FEDERAL AWARD NUMBERS	3CO430321 3CO400421 3CO400401 3CO420411 3CO430431

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. SEE SECTION IV: PRIOR RECOMMENDATIONS of this report for information regarding this part of the recommendation.

COLORADO WORKS/TANF					
CURRENT REC. NO.	2016-080	PRIOR REC. NO.	2015-055	IMPLEMENTATION DATE	A JUNE 2020 B JUNE 2017 C [I]
FEDERAL AGENCY	Department of Health and Human Services			FEDERAL AWARD YEARS	SFY 2013-2015
COMPLIANCE REQUIREMENTS	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E) Subrecipient Monitoring (M) Special Tests and Provisions (N)			CLASSIFICATION	SIGNIFICANT DEFICIENCY
PASS THROUGH ENTITY	None			TOTAL KNOWN QUESTIONED COSTS	$0
CFDA NO.	93.558 TANF Cluster			FEDERAL AWARD NUMBERS	1302COTANF 1402COTANF 1502COTAN3

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. SEE SECTION IV: PRIOR RECOMMENDATIONS of this report for information regarding this part of the recommendation.

DEPARTMENT OF LABOR AND EMPLOYMENT

The Department of Labor and Employment (Department) is responsible for providing services to employers and job seekers, and enforcing laws concerning labor standards, unemployment insurance, workers' compensation, public safety, and consumer protection.

The Department comprises the following major organizational units:

- Executive Director's Office
- Unemployment Insurance Division
- Division of Employment and Training
- Division of Workers' Compensation
- Division of Oil and Public Safety
- Division of Labor

VOCATIONAL REHABILITATION PROGRAM

During Fiscal Year 2016, we conducted audit work that resulted in a finding and recommendation addressed jointly to the Department of Labor and Employment and the Department of Human services related to the Vocational Rehabilitation Program. This finding and recommendation and the responses of these departments are included in the Department of Human Services chapter within SECTION III: FEDERAL AWARD FINDINGS of this report. See RECOMMENDATION 2016-074.

DEPARTMENT OF LABOR AND EMPLOYMENT

The following recommendation relating to an internal control deficiency classified as a SIGNIFICANT DEFICIENCY was communicated to the Department in the previous year and has not been remediated as of June 30, 2016, because the original implementation date provided by the Department is in a subsequent fiscal year. This recommendation can be found in the original report and SECTION IV: PRIOR RECOMMENDATIONS of this report.

COLORADO UNEMPLOYED BENEFITS AND COLORADO AUTOMATED TAX SYSTEMS					
CURRENT REC. NO.	2016-081	PRIOR REC. NO.	2015-057 2014-073 2013-75 2012-52	IMPLEMENTATION DATE	A [1] B [1] C DECEMBER 2016 D DECEMBER 2016 E [1]
FEDERAL AGENCY	Department of Labor			FEDERAL AWARD YEAR	N/A
COMPLIANCE REQUIREMENT	Reporting (L)			CLASSIFICATION	SIGNIFICANT DEFICIENCY
PASS THROUGH ENTITY	None			TOTAL KNOWN QUESTIONED COSTS	$0
CFDA NOS.	17.225	Unemployment Insurance		FEDERAL AWARD NUMBERS	N/A

[1] This part of the recommendation has been implemented, partially implemented, not implemented, or is no longer applicable. SEE SECTION IV: PRIOR RECOMMENDATIONS of this report for information regarding this part of the recommendation.

DEPARTMENT OF LOCAL AFFAIRS

The Department of Local Affairs (Department) is the state department responsible for strengthening local communities by providing strategic training, research, technical assistance, and funding to localities. There are five separate divisions within the Department which are as follows:

- **EXECUTIVE DIRECTOR'S OFFICE.** This office provides leadership and support for the other Department divisions including communications and media relations, legislative liaison, human resources, budgeting, and finance.

- **BOARD OF ASSESSMENT APPEALS.** The board hears appeals filed by real and personal property owners regarding the valuation placed on their property.

- **DIVISION OF HOUSING.** This division provides state and federal funding to increase the inventory of affordable housing as well as offer Housing Choice Voucher rental assistance statewide. The Housing Choice Voucher program (formerly known as Section 8) funded by the U.S. Department of Housing and Urban Development (HUD) contracts with public housing authorities and non-profit organizations to assist low-income families, the elderly and the disabled to afford decent, safe, and sanitary housing in the private market.

- **DIVISION OF LOCAL GOVERNMENTS.** This division provides technical assistance and information to local governments on available federal and state programs and performs research on local government issues and provides information to the Governor and General Assembly on local government needs and problems.

- **DIVISION OF PROPERTY TAXATION.** This division coordinates and administers the implementation of property tax law throughout the State.

In Fiscal Year 2016, the Department was appropriated approximately $321 million in federal and state funds, and 173 full-time-equivalent (FTE) staff.

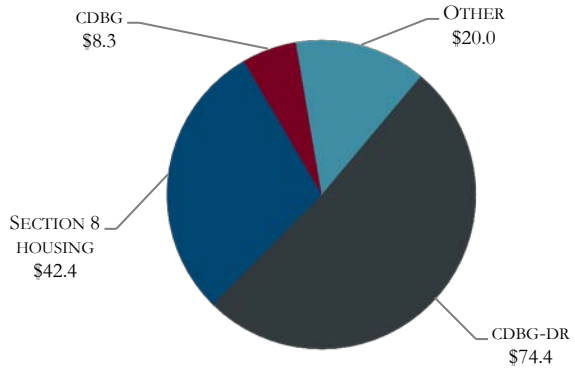
During Fiscal Year 2016, the Department expended approximately $145.1 million in federal funds. As part of our Fiscal Year 2016 audit, we tested the Department's compliance with federal grant requirements for the following program:

- Community Development Block Grant–Disaster Recovery Grants Program (CDBG-DR)

In Fiscal Year 2016, the Department's expenditures for this program were approximately $74.4 million. The Department is responsible for ensuring that all expenditures for this program are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total expenditures by federal program.

DEPARTMENT OF LOCAL AFFAIRS
FISCAL YEAR 2016 EXPENDITURES
BY FEDERAL PROGRAM (IN MILLIONS)



SOURCE: 2016 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2016 audit identified one significant deficiency in internal controls related to CDBG-DR. The problem identified and the audit recommendations for the program are described in the following section of the chapter.

The following comment was prepared by the public accounting firm of Eide Bailly, LLP, which performed Fiscal Year 2016 audit work at the Department of Local Affairs under contract with the Office of the State Auditor.

HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT–DISASTER RECOVERY GRANTS

CDBG-DR is a federal program that provides disaster relief, restoration of infrastructure and housing, and economic revitalization in the most impacted and distressed areas resulting from a major disaster.

The Hurricane Sandy Community Development Block Grant–Disaster Recovery Grant is a grant within the federal CDBG-DR grants program that is administered and overseen at the federal level by the U.S. Department of Housing and Urban Development (HUD). Under requirements of the Hurricane Sandy grant, 50 percent of the funds awarded must be distributed to low- and moderate-income households. Funding goes toward needs not addressed through other sources of public and private assistance such as the Federal Emergency Management Agency and Small Business Administration. This grant reimburses local governments, communities, small business owners, farmers, and homeowners for expenses associated with recovery projects and services. Funding is used to reimburse grantees for costs incurred throughout the phases of ongoing, extensive reconstruction and rebuilding.

In Colorado, the Department administers the Hurricane Sandy grant with the help of six partner agencies as follows: Division of Housing,

Division of Local Governments, Colorado Department of Agriculture, Office of Economic Development and International Trade, Division of Homeland Security and Emergency Management, and Boulder County Collaborative. These agencies administer various programs set forth by the grant awards. These programs include household assistance and new construction, infrastructure, watershed, economic revitalization, and agriculture and planning. During Fiscal Year 2016, the Department expended approximately $74 million in Hurricane Sandy federal grant funds.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to determine whether the Department had effective internal controls in place over, and complied with, federal procurement requirements within the grant, including federal subrecipient monitoring requirements related to procurement, during Fiscal Year 2016.

We tested the Department's compliance and internal controls over procurement for two of six entities that were under contract with the Department during Fiscal Year 2016 for verification that the entity was not suspended, debarred, or otherwise excluded from participating in the contract by the federal government. We also tested, as part of our review of the Department's compliance with subrecipient monitoring requirements, a sample of the Department's subrecipients to ensure that they were in compliance with suspension and debarment regulations during Fiscal Year 2016.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

We measured the results of our testwork against the following requirements:

The federal Office of Management and Budget's *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), 2 C.F.R., 200.303, "Internal Controls" requires that the Department, as a federal grant recipient "establish and maintain effective internal controls over federal awards that provide reasonable assurance that awards are being managed in compliance with federal statutes, regulation and the terms and conditions of the federal award." Further, the Department is prohibited by federal regulations from "contracting with or making subawards…to parties that are suspended or debarred." Covered transactions include "those procurement contracts for goods and services awarded under a non-procurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed $25,000 or meet certain other criteria as specified in the Code of Federal Regulations [2 C.F.R., 180.220].

When a non-federal entity enters into a covered transaction with another entity, the non-federal entity must verify that the entity, as defined in 2 C.F.R., 180.985 is not suspended or debarred or otherwise excluded from participating in the transaction. According to 2 C.F.R., 180.300, "this verification may be accomplished by one of the following: (1) checking the System of Award Management (SAM) exclusions, (2) collecting a certification from that entity, or (3) adding a clause or condition to the covered transaction with that entity."

WHAT PROBLEMS DID THE AUDIT WORK IDENTIFY?

We noted that the Department could not provide documentation to support that it performed verification procedures during Fiscal Year 2016 to determine whether the Department's contractors were debarred or suspended. We also found that neither the Department nor one of its subrecipients was able to provide documentation to support that one of the subrecipient's contractors in place during Fiscal Year 2016 was not suspended or debarred.

WHY DID THESE PROBLEMS OCCUR?

The Department lacks sufficient controls over procurement, including subrecipient monitoring controls, to ensure that neither it nor its subrecipients do not contract with any debarred or suspended entities. Specifically, the Department does not require documentation to demonstrate staff conducted a review of SAM, collected a certification, or included a clause or condition to the contract at contract inception to ensure compliance with federal regulations.

WHY DO THESE PROBLEMS MATTER?

Maintaining accurate and complete contract file documentation is important to demonstrate the Department's compliance with federal requirements. Failure to provide documentation that the SAM check was performed, a certification was collected, or a clause or condition was added to the contract may result in the Department or its subrecipients contracting with debarred parties and ultimately, the federal government disallowing program costs. Through our testing, we verified that these entities were not suspended or debarred, resulting in no questioned costs.

FEDERAL AGENCY	DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
FEDERAL AWARD NUMBERS	B-13-DS-08-001
FEDERAL AWARD YEARS	2013
PASS THROUGH ENTITY	NONE
CFDA NO.	14.269; HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT - DISASTER RECOVERY GRANTS
COMPLIANCE REQUIREMENT	PROCUREMENT, SUSPENSION AND DEBARMENT (I) SUBRECIPIENT MONITORING (M)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	$0
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

RECOMMENDATION 2016-082

The Department of Local Affairs (Department) should institute internal controls to ensure it complies with procurement requirements for the federal Hurricane Sandy Community Development Block Grant–Disaster Recovery Grants. This should include incorporating a requirement for staff to ensure that the Department's contractors or those entities contracting with the Department's subrecipients are not suspended, debarred, or otherwise excluded from participating in the contract.

RESPONSE

DEPARTMENT OF LOCAL AFFAIRS

AGREE. IMPLEMENTATION DATE: SEPTEMBER 2016.

DOLA concurs with the Auditors assessment that some contract documentation was incomplete and did not include verification of the debarment check through SAM. Our agency has since included SAM verification in the identified files.

Contracting procedures for CDBG-DR were revised and clarified in September of 2016 to include the debarment check through SAM. As such, the recommendation in the audit report has already been adopted. The contracts in question were executed early in the grant cycle. All contracts currently undergo a SAM check as part of the contracting review and approval process, and all contracts require the vendor or subrecipient to have a DUNS number and be registered.

With regards to subrecipients funded under this grant, all of our interagency agreements with partner agencies that have subrecipients contain specific language requiring the debarment check through SAM.gov. Additionally, our monitoring checklist of our subgrantees includes the debarment check as part of the procurement requirements.

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DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT

The Department of Public Health and Environment (Department) is responsible for protecting and improving the health of the people of Colorado, and protecting the quality of Colorado's environment.

In Fiscal Year 2016, the Department was appropriated approximately $537.7 million in federal and state funds and 1,289 full-time-equivalent (FTE) staff.

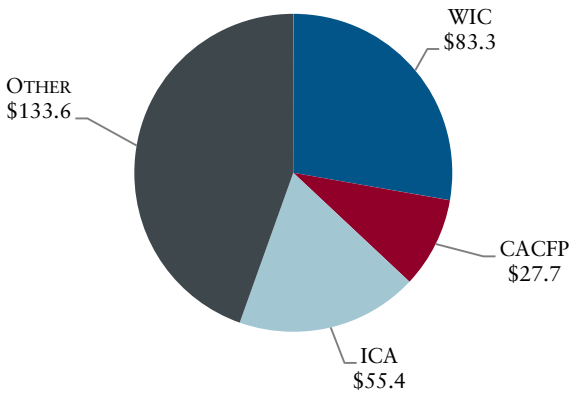
During Fiscal Year 2016 the Department spent approximately $300.0 million in federal grant funds. As part of our Fiscal Year 2016 audit, we tested the Department's compliance with federal grant requirements for the following three programs:

- Child and Adult Care Food Program (CACFP)
- Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
- Immunization Cooperative Agreements (ICA)

In Fiscal Year 2016, the Department's expenditures for these programs was approximately $166.4 million. The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal program requirements.

The following chart shows total federal expenditures by type.

DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT
FISCAL YEAR 2016 EXPENDITURES
BY FEDERAL PROGRAM (IN MILLIONS)



SOURCE: 2016 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2016 audit identified one MATERIAL WEAKNESS in internal control related to the WIC program. The problem identified and the audit recommendation for the program is described in the following section of the chapter.

The following comment was prepared by the public accounting firm of BKD, LLP, which performed Fiscal Year 2016 audit work at the Department of Public Health and Environment under contract with the Office of the State Auditor.

COMPLIANCE WITH CASH MANAGEMENT IMPROVEMENT ACT

The Department operates on a reimbursement basis with the federal government for its federal grants. The Department expends state general fund dollars for federal programs prior to requesting reimbursement, or drawing down funds from the federal government for the appropriate federal share. The reimbursement process is

governed by the federal Cash Management Improvement Act of 1990 (CMIA). The CMIA requires states to enter into an agreement with the U.S. Secretary of the Treasury which establishes the procedures the state will use to draw down federal funds for selected large federal grant programs. This agreement establishes the State of Colorado's draw patterns, which are to be utilized by state departments for specific programs. The intent of the draw patterns is to be interest neutral to both the state and the federal government. The Department utilizes the draw patterns established by and approved in the Treasury-State Agreement (Agreement) for both administrative and programmatic expenditures of the WIC program. During Fiscal Year 2016, the Department drew down approximately $70.7 million of WIC funding under the Agreement.

The WIC program provides supplemental nutritious foods, nutrition education (including breastfeeding promotion and support), and referrals to healthcare for low-income persons during critical periods of growth and development. This includes both programmatic expenditures for food type items and administrative expenditures for support related type items.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of the audit work was to review the Department's internal controls over its cash draw process and to determine whether the Department complied during Fiscal Year 2016 with the established draw patterns approved under the Agreement.

We reviewed a sample of five administrative and two programmatic federal reimbursements including the related grant expenditures for the WIC program made during Fiscal Year 2016. We compared the expenditures with their related federal reimbursements to determine the length of time between the date of payment on the expenditure and the date of reimbursement, or the draw pattern.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

Under the Agreement in place for Fiscal Year 2016, the Department was required to follow a 4-day average clearance method for WIC programmatic expenditures and reimbursements, with WIC programmatic reimbursements received within an average of 4 days of the expenditure. The Department was required to follow an 8-day average clearance method for WIC administrative expenditures and reimbursements, with WIC administrative reimbursements received within an average of 8 days of the expenditure.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

The Department did not request federal reimbursement for WIC expenditures in compliance with the required draw patterns during Fiscal Year 2016. Specifically, for one of the two WIC programmatic expenditures (50 percent), and four of the five WIC administrative expenditures (80 percent) we tested, the Department drew down federal funds from 2 to 12 days later than the required 4 or 8 day pattern.

WHY DID THIS PROBLEM OCCUR?

The Department reported that the employee responsible for completing the draws for the WIC program was out of the office for several extended periods during Fiscal Year 2016. In addition, only one other staff person was trained as a back-up resource and was determined not to have the time to take on the additional work load, so a decision was made to delay the WIC program draws.

WHY DOES THIS PROBLEM MATTER?

Due to the issues identified, the Department was out of compliance with the federal CMIA requirements during Fiscal Year 2016. The

State can be adversely affected by late draws as the cash expenditures would have to be covered by state cash funding rather than being reimbursed by the federal government.

FEDERAL AGENCY	DEPARTMENT OF AGRICULTURE
FEDERAL AWARD NUMBERS	FCHSD-NS-A4 3CO700701 3CO700801
FEDERAL AWARD YEARS	2015 AND 2016
PASS THROUGH ENTITY	NONE
CFDA NO.	10.557; SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN
COMPLIANCE REQUIREMENT	CASH MANAGEMENT (C)
CLASSIFICATION OF FINDING	MATERIAL WEAKNESS
TOTAL KNOWN QUESTIONED COSTS	$0
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

RECOMMENDATION 2016-083

The Department of Public Health and Environment should ensure it complies with federal Cash Management Improvement Act of 1990 requirements. This should include cross-training a sufficient number of Department staff on the federal cash draw process and emphasizing the importance of maintaining compliance when the individual primarily responsible for draws is unavailable.

RESPONSE

DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT

AGREE. IMPLEMENTATION DATE: OCTOBER 2016.

The Department has implemented new procedures to ensure that the CMIA regulations are met. These procedures include cross training of

additional accounting staff for the cash draw process to ensure proper coverage when the assigned staff are out of the office. We have also provided all staff with additional training on the importance of meeting the CMIA deadlines.

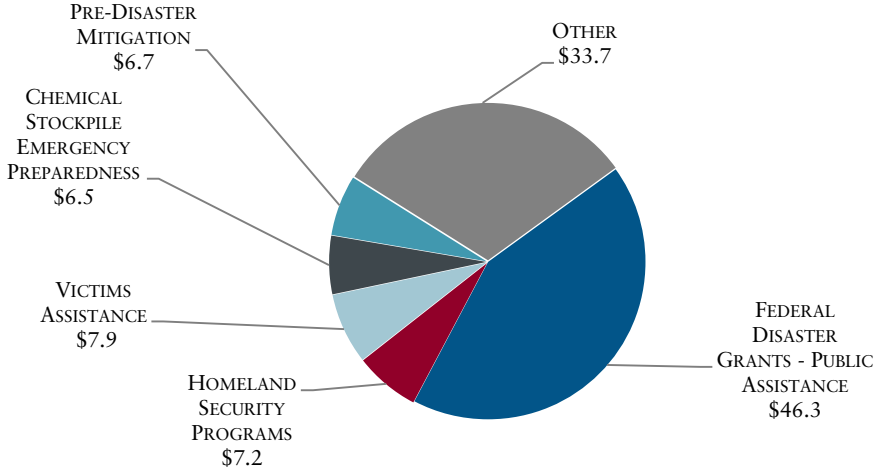
DEPARTMENT OF PUBLIC SAFETY

The Department of Public Safety (Department) consists of the Executive Director's Office, Colorado State Patrol, Division of Fire Prevention and Control, Division of Criminal Justice, Colorado Bureau of Investigation, and Division of Homeland Security and Emergency Management. The Division of Homeland Security and Emergency Management is responsible for coordinating responses to disasters.

During Fiscal Year 2016, the Department expended approximately $108.3 million in federal funds. As part of our Fiscal Year 2016 audit, we tested the Department's compliance with federal grant requirements for the Presidentially Declared Disasters Public Assistance Program.

The following chart shows total expenditures by federal program.

DEPARTMENT OF PUBLIC SAFETY
FISCAL YEAR 2016 EXPENDITURES
BY FEDERAL PROGRAM (IN MILLIONS)



SOURCE: 2016 Statewide Schedule of Expenditures of Federal Awards.

We identified one SIGNIFICANT DEFICIENCY related to the Federal Disaster Grants–Public Assistance program in which the Department could make improvements to its operations.

FEDERAL DISASTER GRANTS

Following a Presidential declaration of a major disaster or an emergency, the Federal Emergency Management Agency (FEMA) within the federal Department of Homeland Security (DHS), awards grants to assist state and local governments with the response to and recovery from disasters. Examples of Presidentially-declared disasters or emergencies include earthquakes, hurricanes, tornados, floods, and wildfires. Federal assistance is awarded in the form of a cost-shared grant, for which total disaster recovery costs are shared between the federal government (75 percent), state government (12.5 percent), and local government (12.5 percent).

In September 2013, the State of Colorado experienced massive flooding across much of the state. These floods were a Presidentially-declared disaster and costs to rebuild were eligible for reimbursement under the Disaster Grant program. As of June 30, 2016, FEMA had obligated approximately $354 million in federal funds for rebuilding and emergency response projects across the Front Range. Examples of projects include infrastructure repair, emergency protective measures, and debris removal.

The Department, through its Division of Homeland Security and Emergency Management, is responsible for administering the Disaster Grant program in Colorado and ensuring that the State complies with federal and state requirements for this program. Any eligible local government, as well as qualified non-profit organizations, may apply for Disaster Grant assistance from FEMA through the Department.

The Department is also responsible for correct accounting and state and federal reporting for the grant. This includes the accurate entry of federal grant transactions into the Colorado Operations Resource Engine (CORE) and the accurate calculation, review, and recording of

year-end accruals that relate to the grant. In addition, the Department is responsible for preparing an annual Exhibit K1, *Schedule of Federal Assistance* (Exhibit K1), which details total federal awards expended for the Department during the fiscal year.

WHAT WAS THE PURPOSE OF OUR AUDIT WORK AND WHAT WORK WAS PERFORMED?

The purpose of our audit work was to assess the accuracy and completeness of the Department's annual grant expenditures and to determine whether the Department correctly reported its Fiscal Year 2016 federal grant expenditures to the Office of the State Controller (OSC) on its Exhibit K1.

As part of our audit testwork, we compared the Department's Fiscal Year 2016 grant expenditures to the Fiscal Year 2015 grant expenditures and investigated any unusual balances. In addition, we compared amounts reported by the Department on its Fiscal Year 2016 Exhibit K1 to the underlying financial records in CORE and made further inquiries of Department staff regarding any identified differences.

HOW WERE THE RESULTS OF THE AUDIT WORK MEASURED?

State Fiscal Rule 1-8, *Preaudit Responsibility for Accounting Documents and Financial Transactions*, requires that state departments "implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, and conform to state fiscal rules." The OSC requires all departments to prepare and submit additional financial and reporting information via various exhibits. The Exhibit K1 is required for preparing the Statewide Schedule of Expenditures of Federal Awards (SEFA) as well as other state reporting requirements. The OSC's *Instructions for Exhibits Preparation* includes guidelines for

completing the Exhibit K1, including defining "federal financial assistance" and "direct program expenditures," as well as providing the calculation the Department would need to use to calculate direct program expenditures. In addition, the instructions state that all balances reported on the Exhibit K1 are not required to directly tie to CORE, but Departments should be able to reconcile the federal balances shown on the exhibit to CORE.

WHAT PROBLEM DID THE AUDIT WORK IDENTIFY?

We determined that the Department lacks adequate internal controls to ensure that correct adjustments to account balances are made and reviewed. Specifically, we reviewed adjustments made by the Department in CORE to correct a liability balance that incorrectly reduced the Fiscal Year 2016 federal grant expenditures for the Disaster Grant program by approximately $50.2 million. As a result, the Fiscal Year 2016 federal grant expenditures reported to the OSC on the Exhibit K1 were also understated by $50.2 million.

WHY DID THIS PROBLEM OCCUR?

The Department does not have adequate internal controls, such as a supervisory review process, in place over accounting adjustments, or the Exhibit K1 to ensure that all adjustments made to CORE and that the Exhibit K1 are reviewed for accuracy. In addition, the Department did not seek guidance from the federal government regarding the appropriate reporting of prior-year expenditure corrections for the Disaster Grant program.

WHY DOES THIS PROBLEM MATTER?

Incorrect expenditures, especially those related to federal grants, can cause the Department's financial statements, Exhibit K1, and, ultimately, the State's SEFA to be materially misstated and can give management an incorrect or unreliable picture of the grant's overall status.

FEDERAL AGENCY	DEPARTMENT OF HOMELAND SECURITY
FEDERAL AWARD NUMBERS	FEMA-4145-DR-CO PA-4145 SEPTEMBER 2013 FLOODS
FEDERAL AWARD YEARS	2013, 2014, 2015, 2016, AND ONGOING
PASS THROUGH ENTITY	NONE
CFDA NO.	97.036; DISASTER GRANTS–PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)
COMPLIANCE REQUIREMENT	REPORTING (L)
CLASSIFICATION OF FINDING	SIGNIFICANT DEFICIENCY
TOTAL KNOWN QUESTIONED COSTS	$0
THIS FINDING DOES NOT APPLY TO A PRIOR YEAR RECOMMENDATION	

RECOMMENDATION 2016-084

The Department of Public Safety should strengthen its internal controls over accounting adjustments and the Exhibit K1, *Schedule of Federal Assistance* (Exhibit K1), by instituting an effective secondary review process. This should include taking steps to ensure that the balances in the Colorado Operations Resource Engine are accurate and complete prior to year-end close and submission of the Exhibit K1 to the Department of Personnel & Administration's Office of the State Controller, and seeking guidance from the federal government as appropriate.

RESPONSE

DEPARTMENT OF PUBLIC SAFETY

AGREE. IMPLEMENTATION DATE: JUNE 2017.

This was an unusual circumstance whereby authoritative guidance received in fiscal year 2014 determined that it was appropriate to record the full amount of the estimated costs of the September 2013 floods into the year of the incident. The accrual of the estimated future obligations overstated that year's expenditures, which necessitated that the same methodology be used in each subsequent year until all

payments had been made. In fiscal year 2016, the Department and the OSC agreed to discontinue the accrual of future years' obligations, causing expenditures to be understated in the current year, but correct for all years taken together. The Department will, however, institute an additional level of review, testing balances to CORE as well as applying variance comparisons and tests of reasonableness to ensure that the exhibit is materially correct.

DISPOSITION OF PRIOR AUDIT RECOMMENDATIONS

The following financial and single audit recommendations are summarized from the Statewide Audit for Fiscal Years 2011 through 2015 and include only the recommendations not fully implemented as of our Fiscal Year 2015 Statewide Audit. The disposition is the implementation status as of June 30, 2016.

The classification of findings described in SECTION I: REPORT SUMMARY has been included throughout the dispositions, as needed. If the disposition is IMPLEMENTED, the classification is not applicable; if the disposition references a current year recommendation, the classification will be included with the current year finding. All findings classified as significant deficiencies or material weaknesses with a disposition of DEFERRED will be listed in SECTION II: FINANCIAL STATEMENT FINDINGS and SECTION III: FEDERAL AWARDS FINDINGS following each department's current findings and will include a new recommendation number for 2016.

DEPARTMENT OF AGRICULTURE		
RECOMMENDATION 2015-001		
STATUS		The Department of Agriculture (Department) should strengthen its internal controls over financial activities by:
A	DEFERRED	Performing monthly reconciliations of payroll data between the State's payroll system, Colorado Personnel Payroll System, and the State's accounting system, the Colorado Operations Resource Engine.
		NOTE: The Department plans to implement this part of the recommendation by the July 2016 implementation date.
B	DEFERRED	Formalizing and enforcing written policies and procedures over all financial activities, including the inspectors at the Brand Division.
		NOTE: The Department plans to implement this part of the recommendation by the July 2016 implementation date.
C	DEFERRED	Providing adequate training to staff over the effective implementation and performance of internal control procedures.
		NOTE: The Department plans to implement this part of the recommendation by the July 2016 implementation date.
D	IMPLEMENTED	Considering the reorganization of the Brand Division's accounting staff to ensure more consistent internal controls are followed across the Department.
CLASSIFICATION: MATERIAL WEAKNESS		

DEPARTMENT OF EDUCATION	
RECOMMENDATION 2015-022	
STATUS	The Department of Education (Department) should ensure it complies with the federal Cash Management Improvement Act by adhering to draw patterns contained in the Treasury-State Agreement. In addition, the Department should work with the Office of the State Controller to refine and develop more automated internal controls and reports within the State's accounting system, the Colorado Operations Resource Engine (CORE), to ensure compliance with the draw patterns. Until these system controls and reports become more automated, we recommend the Department continue to utilize the manual procedures it established during the fiscal year to help ensure compliance.
IMPLEMENTED	

OFFICE OF THE GOVERNOR		
RECOMMENDATION 2015-002		
STATUS		The Office of the Governor should strengthen its internal controls over capital assets by:
A	DEFERRED	Developing a comprehensive process to analyze significant capital asset additions, including computer software projects, in accordance with Governmental Accounting Standards Board Statement No. 51 and State Fiscal Rules.
		NOTE: The Department plans to implement this part of the recommendation by the December 2016 implementation date.
B	IMPLEMENTED	Completing an analysis and reconciliation of capitalized expenditures and related depreciation recorded in the State's accounting system, the Colorado Operations Resource Engine, in Fiscal Year 2015 and working with the Office of State Controller to correct the errors and omissions.
CLASSIFICATION: SIGNIFICANT DEFICIENCY		

RECOMMENDATION 2015-003		
STATUS		The Office of the Governor (Office) should strengthen internal controls over payroll by:
A	DEFERRED	Updating and formalizing policies and procedures for completeness and consistency across divisions, to ensure accurate and timely payroll accounting and reporting.
		NOTE: The Department plans to implement this part of the recommendation by the January 2017 implementation date.
B	DEFERRED	Ensuring monthly reconciliations are performed between the State's payroll system, the Colorado Personnel Payroll System, and the State's accounting system, the Colorado Operations Resource Engine.
		NOTE: The Department plans to implement these parts of the recommendation by the January 2017 implementation date.
C	DEFERRED	Ensuring Personnel Action Forms contain required signatures and are supported by offer letters, as appropriate.
		NOTE: The Department plans to implement these parts of the recommendation by the January 2017 implementation date.
D	DEFERRED	Providing training to personnel over the effective implementation of internal controls that enforces the importance of properly designed controls, effectively performing those controls, and complying with Office procedures and State Fiscal Rules.
		NOTE: The Department plans to implement this part of the recommendation by the April 2017 implementation date.
E	IMPLEMENTED	Reconciling the overstatement of $741,000 in payroll expenses and identifying and correcting the cause of the overstatement.
CLASSIFICATION: MATERIAL WEAKNESS		

RECOMMENDATION 2015-004		
STATUS		The Office of the Governor should strengthen its internal controls over financial accounting and reporting processes across various divisions by:
A	DEFERRED	Formalizing policies and procedures over all functional accounting areas to ensure accurate and timely financial accounting and reporting, and instituting an effective secondary review process over transactions entered in the State's accounting system, Colorado Operations Resource Engine, Taxpayer Bill of Rights (TABOR) revenue accounts, and the preparation of fiscal year-end exhibits.
		NOTE: The Department plans to implement this part of the recommendation by the December 2016 implementation date.
B	DEFERRED	Providing comprehensive training to staff over the effective implementation of internal controls that enforces the importance of effective performance of those controls, and compliance with authoritative guidance.
		NOTE: The Department plans to implement this part of the recommendation by the January 2017 implementation date.
CLASSIFICATION: SIGNIFICANT DEFICIENCY		

RECOMMENDATION 2015-005		
STATUS		The Governor's Office of Information Technology (OIT) should improve internal controls over its service level agreement (SLA) processes with other Executive Branch agencies by:
A	NOT IMPLEMENTED	Documenting a written SLA procedure and communicating it to OIT staff responsible for drafting and managing service level agreements between OIT and the Executive Branch agencies.
		NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-007
B	NOT IMPLEMENTED	Developing an SLA template that clearly outlines the minimum requirements to be included in each service level agreement, such as effective dates. This template should be included with the service level agreement procedure recommended in PART A.
		NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-007
C	NOT IMPLEMENTED	Instituting a tracking mechanism to ensure service level agreements are in place, reviewed, and updated, as necessary.
		NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-007

RECOMMENDATION 2015-006		
STATUS		The Governor's Office of Information Technology (OIT) should improve information technology service agreement controls by:
A	DEFERRED	Formalizing an agreement with the State Internet Portal Authority (SIPA) to ensure that SIPA complies with Colorado Information Security Policies, includes provisions required by OIT's vendor management policy and other applicable legal and regulatory information security requirements, and requires OIT's review and approval of any contract initiated by an Executive Branch agency for IT services provided by SIPA. This could be accomplished through a master agreement to ensure coverage of all state contracts.
		NOTE: OIT plans to fully implement this part of the recommendation by the October 2017 implementation date.
B	IMPLEMENTED AND ONGOING	Instituting an effective mechanism to track vendor agreements with SIPA.
C	DEFERRED	Communicating with Executive Branch agencies OIT's responsibility to review and approve all SIPA contracts, in the event a formalized agreement is not put in place, as described in PART A.
		NOTE: OIT plans to fully implement this part of the recommendation by the July 2016 implementation date.
D	DEFERRED	Updating all existing and future information technology service contracts between Executive Branch agencies and SIPA, as applicable, to comply with Colorado Information Security Policies and include the provisions required by the OIT's vendor management policy and other applicable legal and regulatory information security requirements, in the event that a formalized agreement is not put in place, as described in PART A.
		NOTE: OIT plans to fully implement this part of the recommendation by the October 2017 implementation date.
CLASSIFICATION: SIGNIFICANT DEFICIENCY		

RECOMMENDATION 2015-007		
STATUS		The Governor's Office of Information Technology (OIT) should improve GenTax change management controls by:
A	NO LONGER APPLICABLE	Establishing an efficient centralized process to maintain, review, and update its list of contractors with access to GenTax's change management environments to ensure accuracy and completeness.
		NOTE: As of January 2016, OIT no longer oversees the GenTax change management function, which would have also included tracking contractor access.
B	IMPLEMENTED	Developing an effective mechanism, with appropriate management oversight, to ensure that developers do not submit and approve their own changes within the GenTax change management environment to ensure effective control around segregation of duties.

RECOMMENDATION 2015-008 & 2014-004		
STATUS		The Governor's Office of Information Technology (OIT) should improve GenTax change management controls by:
A	NO LONGER APPLICABLE	Immediately removing access for FAST Enterprises, Inc. contractors who should no longer have access to the GenTax system or the GenTax database test environment, and reviewing and updating access and approval rights in change management systems.
		NOTE: INCLUDED IN RECOMMENDATION 2015-007 PART A
B	PARTIALLY IMPLEMENTED	Providing training to OIT-managed change management and information security staff to ensure that OIT policies and Internal Revenue Service guidelines are adequately communicated to Executive Branch agencies and establishing a mechanism to hold staff accountable for implementing policies.
		NOTE: SEE CURRENT YEAR RECOMMENDATIONS 2016-006, 2016-043, AND 2016-044
C	NO LONGER APPLICABLE	Developing a mechanism to ensure that developers do not submit and approve their own changes within the GenTax change management environment.
		NOTE: INCLUDED IN RECOMMENDATION 2015-007 PART B

RECOMMENDATION 2015-009 & 2014-022		
STATUS		The Governor's Office of Information Technology (OIT) should improve GenTax information security controls by:
A	PARTIALLY IMPLEMENTED	Ensuring that the access control team members immediately disable access once terminated employee information is provided by Department of Revenue supervisors, and run and review the GenTax access report on a consistent basis or develop other controls based on current resources to remove unused accounts or accounts from terminated or transferred employees in a timely manner and address any deficiencies as necessary. Team members should be trained on OIT policies and Internal Revenue Service guidelines related to logical access to the GenTax system.
		NOTE: SEE CURRENT YEAR RECOMMENDATIONS 2016-006 AND 2016-044
B	NO LONGER APPLICABLE	Establishing and enforcing procedures to ensure that all access to the GenTax database is logged per policy requirements. In addition, the access and auditing settings should be reviewed on a regular basis to confirm that policy requirements are being configured, implemented, and retained appropriately over time.
		NOTE: INCLUDED IN RECOMMENDATION 2015-020 PART C
C	NO LONGER APPLICABLE	Updating policies by adding audit log security, segregation of duties, and configuration requirements to ensure protection of the integrity, confidentiality, and availability of logs.
		NOTE: INCLUDED IN RECOMMENDATION 2015-020 PART C

RECOMMENDATION 2015-020		
STATUS		The Governor's Office of Information Technology (OIT) should improve GenTax information security controls by:
A	NOT IMPLEMENTED	Granting GenTax new user access in accordance with the Colorado Information Security Policy (Security Policy) by requiring that user access roles be clearly listed on the access request forms. Additionally, GenTax new user access should be granted only after validating that the appropriate level of approval has been obtained.
		NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-044
B	DEFERRED	Strengthening and documenting its Access Reconciliation process to ensure that all reviews of the GenTax database and operating system are completed in a timely manner, reconciliation documentation is retained, and that exceptions are addressed to ensure that terminated employees or employees that no longer need access do not continue to have access to the GenTax system.
		NOTE: OIT plans to fully implement this part of the recommendation by the December 2016 implementation date.
C	DEFERRED	Reinstituting procedures to monitor audit logs and ensuring that all access to the GenTax database is logged according to Security Policy requirements. OIT should also review audit settings on a regular basis to confirm that policy requirements are being configured, implemented, and retained appropriately over time. In addition, Security Policies should be updated to address audit log security, segregation of duties, and configuration requirements to ensure protection of the integrity, confidentiality, and availability of logs.
		NOTE: OIT plans to fully implement this part of the recommendation by the December 2016 implementation date.
D	DEFERRED	Requiring that all support staff be made aware of, and follow all Internal Revenue Service (IRS) guidelines, including regular monitoring of support accounts that can potentially access Federal Taxpayer Information to verify that IRS and Security Policies are followed.
		NOTE: OIT plans to fully implement this part of the recommendation by the October 2016 implementation date.
CLASSIFICATION: SIGNIFICANT DEFICIENCY		

RECOMMENDATION 2015-023	
STATUS	The Governor's Office of Information Technology should work with the Executive Branch agencies on current and future system development and implementation projects to ensure that strong planning, project governance, and management processes are in place across all phases of the project to ensure that scope, schedules, budgets, resources, risks, and quality are controlled throughout the project and to ensure that accurate, complete, and timely project performance monitoring and feedback is provided and acted upon, to help make effective project management decisions and to achieve project objectives on-time and within budget.
IMPLEMENTED AND ONGOING	

RECOMMENDATION 2015-024	
STATUS	The Governor's Office of Information Technology should institute strong management practices related to information system development projects and establish procedures to ensure that state statute requirements related to procurements and implementation of information technologies are met on all future projects.
IMPLEMENTED AND ONGOING	

RECOMMENDATION 2015-025		
STATUS		The Governor's Office of Information Technology should strengthen information security system operations, and change management controls over the State's accounting system, the Colorado Operations Resource Engine (CORE) interface server by:
A	DEFERRED	Enforcing existing information security system configuration policies and procedures for the CORE interface server.
		NOTE: OIT plans to fully implement this part of the recommendation by the July 2017 implementation date.
B	DEFERRED	Enforcing existing change management policies and procedures to ensure that requests for change (RFC)s are assigned to appropriate technical teams and personnel and that change requests are only closed upon verification that the requests have been adequately fulfilled.
		NOTE: OIT plans to fully implement this part of the recommendation by the July 2017 implementation date.
C	PARTIALLY IMPLEMENTED	Ensuring that the interface server is configured as required in the OIT RFC, which was closed inappropriately before applying the change.
		NOTE: OIT did not fully configure the interface server as required by the OIT RFC. OIT plans to fully implement this part of the recommendation by July 2016.
CLASSIFICATION: SIGNIFICANT DEFICIENCY		

RECOMMENDATION 2015-026		
STATUS		The Governor's Office of Information Technology should strengthen account management controls over the State's accounting system, Colorado Operations Resource Engine interface server by:
A	PARTIALLY IMPLEMENTED	Ensuring that account management procedures are established and implemented for all new or changed systems in accordance with relevant information security and user account management policies.
		NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-008
B	NOT IMPLEMENTED	Enforcing Information Security Policy and access control requirements by ensuring that staff responsible for account management controls and system management are properly trained in the relevant policies and are held accountable for applying the requirements as needed.
		NOTE: SEE CURRENT YEAR RECOMMENDATIONS 2016-006 AND 2016-008

RECOMMENDATION 2015-027		
STATUS		The Governor's Office of Information Technology (OIT) should improve mainframe controls by:
A	DEFERRED	Ensuring compliance with required policies and procedures.
		NOTE: OIT plans to fully implement this part of the recommendation by the January 2017 implementation date.
B	DEFERRED	Working with the Department of Personnel & Administration (DPA) to clarify and document control responsibilities between DPA and OIT.
		NOTE: OIT plans to fully implement this part of the recommendation by the January 2017 implementation date.
C	DEFERRED	Ensuring that OIT staff are adequately trained on all relevant policy requirements and OIT procedures.
		NOTE: OIT plans to fully implement this part of the recommendation by the January 2017 implementation date.
CLASSIFICATION: MATERIAL WEAKNESS		

RECOMMENDATION 2015-029		
STATUS		The Governor's Office of Information Technology (OIT) should strengthen application information security controls over the Colorado Personnel and Payroll System (CPPS) by:
A	IMPLEMENTED	Ensuring that Colorado Information Security Policies are followed in relation to CPPS application audit logs.
B	DEFERRED	Performing review to ensure changes to the CPPS application audit logs follow OIT policies.
		NOTE: OIT plans to fully implement this part of the recommendation by the January 2017 implementation date.
CLASSIFICATION: SIGNIFICANT DEFICIENCY		

RECOMMENDATION 2015-030	
STATUS	The Governor's Office of Information Technology (OIT) should improve Colorado Personnel and Payroll System (CPPS) change management controls by clearly assigning the appropriate responsible OIT staff to perform required regular reviews over access management to the CPPS test and production environments to ensure that access is provisioned appropriately.
DEFERRED	NOTE: OIT plans to fully implement this recommendation by the January 2017 implementation date.
CLASSIFICATION: SIGNIFICANT DEFICIENCY	

RECOMMENDATION 2014-005		
STATUS		The Governor's Office of Information Technology (OIT) should ensure physical access management processes are effective by:
A	IMPLEMENTED	Communicating physical access management policies and procedures to OIT staff responsible for managing physical access.
B	IMPLEMENTED	Establishing and documenting access procedures that specify requirements for managing physical access to the data center, including those related to authorization and termination processes, room security restrictions, and termination reconciliation reviews.
C	IMPLEMENTED	Establishing a mechanism to hold staff accountable for following physical access policies and procedures.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2015
D	IMPLEMENTED	Ensuring that OIT data center access administrators are included on notifications when an employee is terminated, transferred, or access is no longer required.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2015

RECOMMENDATION 2014-006 & 2013-2		
STATUS		The Governor's Office of Information Technology (OIT) should work with the Department of Personnel & Administration (as needed) to improve KRONOS's general computer controls by:
A	NO LONGER APPLICABLE	Implementing strong password parameters at the application level that comply with Colorado Information Security Policies.
		NOTE: NO LONGER APPLICABLE IN FISCAL YEAR 2015
B	NO LONGER APPLICABLE	Modifying KRONOS security configurations to lock users out of the system after three failed login attempts and lock the users' session after 15 minutes of inactivity.
		NOTE: NO LONGER APPLICABLE IN FISCAL YEAR 2015
C	NO LONGER APPLICABLE	Generating, reviewing, and retaining critical operating system level and application activity logs (i.e. audit logs) to identify and investigate anomalous activity, and successful and unsuccessful login attempts.
		NOTE: NO LONGER APPLICABLE IN FISCAL YEAR 2015
D	IMPLEMENTED	Reviewing the current user listing to immediately remove terminated users and, on an ongoing basis, implementing regular reviews of user access to ensure that user access is appropriate and needed and that terminated users are removed in a timely manner.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2014
E	IMPLEMENTED	Ensuring each KRONOS user ID is associated with an identified and documented owner, and that IDs are not shared.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2015
F	IMPLEMENTED	Ensuring that users submit user access request forms that are authorized by the appropriate supervisor, and retaining those forms, as required by policy.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2014
G	NO LONGER APPLICABLE	Hardening system configuration settings for KRONOS, as recommended under separate cover in Fiscal Year 2011.
		NOTE: The Governor's Office of Information Technology's chief information security officer approved a security configuration exception request, exempting the KRONOS application from complying with Colorado Information Security Policies, contingent upon an application upgrade. The upgrade is scheduled for implementation in March 2017.
H	NOT IMPLEMENTED	Documenting and testing a disaster recovery plan that incorporates all components listed in Colorado Information Security Policies.
		NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-010
I	IMPLEMENTED	Providing direction to non-OIT KRONOS administrators at user departments to ensure awareness of and compliance with Colorado Information Security Policies related to the above findings.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2015

RECOMMENDATION 2013-1		
STATUS		The Governor's Office of Information Technology (OIT) should improve GenTax account management controls by:
A	IMPLEMENTED	Maintaining an accurate list of support staff with access to the GenTax system and data. This list should be made available to Department of Revenue staff who are required to approve and monitor system access.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2014
B	PARTIALLY IMPLEMENTED	Requiring that all support staff be made aware of, and follow all the policies regarding access to the GenTax system, including both State policies and Internal Revenue Service guidelines. In addition, support accounts that can potentially access Federal Tax Information should be reviewed and monitored on a regular basis to verify that policies are followed.
		NOTE: SEE CURRENT YEAR RECOMMENDATIONS 2016-006 AND 2016-044
C	IMPLEMENTED	Reviewing the administrative accounts in Active Directory, and enforcing segregated normal and administrative accounts where possible.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2014
D	NO LONGER APPLICABLE	Establishing and following procedures to ensure that all access to the GenTax database be audited, or logged. In addition, the access and auditing settings should be reviewed on a regular basis to confirm that policy requirements are being implemented appropriately.
		NOTE: INCLUDED IN RECOMMENDATION 2015-20 PART C

RECOMMENDATION 2013-4 & 2012-3		
STATUS		The Governor's Office of Information Technology should identify document, and implement an enterprise-wide firewall security strategy by:
A	IMPLEMENTED	Identifying and documenting procedures and schedules for patching or updating firewall operating systems.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2015
B	IMPLEMENTED AND ONGOING	Defining rule sets that implement the State's firewall policy while supporting firewall performance and ensuring that all rule sets are reviewed on a periodic basis.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2014
C	IMPLEMENTED	Conducting regular scanning of critical firewalls.
		NOTE: IMPLEMENTED
D	IMPLEMENTED AND ONGOING	Logging, retaining, and regularly reviewing the logs to detect anomalous activities.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2014
E	IMPLEMENTED AND ONGOING	Managing firewall architectures, policies, software, and other components throughout the life of the firewall solutions.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2014

RECOMMENDATION 2012-4		
STATUS		The Governor's Office of Information Technology should ensure the completeness and accuracy of Colorado Information Security Policies by:
A	IMPLEMENTED	Revising existing policies to comply with statutes.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2015
B	IMPLEMENTED AND ONGOING	Identifying gaps where the existing policies do not address relevant information technology areas and implementing new or revised policies and directives.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2015
C	PARTIALLY IMPLEMENTED	Strengthening communication and training to agencies regarding information security policies and its requirements.
		NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-006

DEPARTMENT OF HEALTH CARE POLICY AND FINANCING	
RECOMMENDATION 2015-031	
STATUS	The Department of Health Care Policy and Financing should establish comprehensive internal control policies and procedures addressing effective secondary review processes over federal reporting to ensure that CMS-64 Quarterly Expense Reports and Federal Financial Reports are accurate and complete prior to submission to the federal government.
PARTIALLY IMPLEMENTED	NOTE: The Department is working to consistently implement a review checklist for its federal reporting. While we did not identify on the Department's CMS-64 reports for Fiscal Year 2016, we identified errors on the Federal Financial Report which were due to a lack of adequate review. SEE CURRENT YEAR RECOMMENDATION NO. 2016-054.

RECOMMENDATION 2015-032	
STATUS	The Department of Health Care Policy and Financing (Department) should continue to work with the counties and Medical Assistance sites to ensure staff are adequately trained and that caseworkers maintain and safeguard the required case file documentation supporting eligibility determinations and redeterminations for individuals who receive public assistance benefits under the Medicaid program. The Department should also ensure that case files selected for review are provided in a timely manner.
IMPLEMENTED AND ONGOING	

RECOMMENDATION 2015-033	
STATUS	The Department of Health Care Policy and Financing should develop and implement procedures to ensure that personnel costs charged to federal grant programs are compliant with federal cost regulations issued by the Office of Management and Budget.
DEFERRED	NOTE: The Department plans to implement this recommendation by the July 2016 implementation date.
CLASSIFICATION: SIGNIFICANT DEFICIENCY	

RECOMMENDATION 2015-034		
STATUS		The Department of Health Care Policy and Financing should continue to work with the Department of Public Health and Environment (DPHE) to improve internal controls over the monitoring of health and safety certifications by:
A	DEFERRED	Updating the tracking spreadsheet with completed survey dates.
		NOTE: The Department plans to implement this part of the recommendation by the September 2016 implementation date.
B	DEFERRED	Formalizing the process of following up with DPHE on survey completion deficiencies, once identified.
		NOTE: The Department plans to implement this part of the recommendation by the September 2016 implementation date.
C	DEFERRED	Modifying the Medicaid Management Information System to automate the process for denying claims for facilities without current certifications in place for participation in the Medicaid program.
		NOTE: The Department plans to implement this part of the recommendation by the July 2017 implementation date.
CLASSIFICATION: SIGNIFICANT DEFICIENCY		

RECOMMENDATION 2015-035	
STATUS	The Department of Health Care Policy and Financing should improve controls over the processing of medical claims for the Medicaid program by programming the new Medicaid Management Information System to automatically deny Medicaid payments to providers for claims delayed by third-party insurers and submitted beyond 365 days from the date of service.
DEFERRED	NOTE: The Department plans to implement this recommendation by the November 2016 implementation date.
CLASSIFICATION: SIGNIFICANT DEFICIENCY	

RECOMMENDATION 2015-036	
STATUS	The Department of Health Care Policy and Financing should comply with the Federal Funding Accountability and Transparency Act's reporting requirements for the Medicaid and Children's Basic Health Plan programs.
DEFERRED	NOTE: The Department plans to implement this recommendation by the July 2016 implementation date.
CLASSIFICATION: SIGNIFICANT DEFICIENCY	

RECOMMENDATION 2015-037		
STATUS		The Department of Health Care Policy and Financing (Department) should strengthen controls to enforce proper authorizations and payments for non-preferred, restricted, and emergency prescription drug claims in the Medicaid program by:
A	DEFERRED	Implementing processes to keep its pharmacy benefits management system updated with current information on all drugs that require prior authorizations.
		NOTE: The Department plans to implement this recommendation by the November 2016 implementation date.
B	DEFERRED	Implementing functionality in its pharmacy benefits management system to eliminate the ability for pharmacies to override emergency fill authorizations and to clearly identify each prescription that is an emergency fill. Once this system functionality is implemented, the Department should monitor aggregate data on a routine basis for proper use of emergency fills.
		NOTE: The Department plans to implement this recommendation by the November 2016 implementation date.
C	DEFERRED	Implementing a routine risk-based claims review process to identify and address improper prescription drug claims that do not have prior authorizations, and provide information to update the pharmacy benefits management system.
		NOTE: The Department plans to implement this recommendation by the November 2016 implementation date.
D	NOT IMPLEMENTED	Reviewing the 5,154 prescription drug claims identified by this audit, which did not comply with state regulations, and recovering the questioned costs, as appropriate, from the pharmacies that received the funds.
		NOTE: The Department did not implement this part of the recommendation and revised its implementation date from December 2015 to August 2017.
CLASSIFICATION: SIGNIFICANT DEFICIENCY		

RECOMMENDATION 2015-038		
STATUS		The Department of Health Care Policy and Financing (Department) should implement effective processes to ensure the appropriate utilization of prescription drugs by recipients and address overutilization within the Medicaid program by:
A	DEFERRED	Implementing special restrictions over the prescription drugs that a recipient receives through Medicaid if he or she meets established overutilization criteria. The Department should consider implementing various types of restrictions, such as on the number of prescriptions, drug types, and/or drug combinations that the over utilizing recipient receives within a set time frame, and on the number of providers who can prescribe to the recipient through Medicaid.
		NOTE: The Department plans to implement this recommendation by the November 2016 implementation date.
B	IMPLEMENTED	Analyzing the claims paid for the 17 recipients who appeared to over utilize prescription drugs through Medicaid, notifying the recipients' prescribers of potential overutilization, and based on the results of the analyses, referring the recipients to the Department's Drug Utilization Review Program and to law enforcement for investigation, as appropriate.
CLASSIFICATION: SIGNIFICANT DEFICIENCY		

RECOMMENDATION 2015-039		
STATUS		The Department of Health Care Policy and Financing (Department) should strengthen controls to detect and prevent health care provider fraud, abuse, and misuse related to prescription drugs in the Medicaid program by:
A	DEFERRED	Implementing system controls, such as in the Medicaid Management Information System (MMIS) and pharmacy benefits management system, to automatically deny claims originating from excluded providers and terminated providers. This should include updating both MMIS and the pharmacy benefits management system to include National Provider ID's for all Medicaid providers and requiring pharmacies to enter these IDs for all claims.
		NOTE: The Department plans to implement this recommendation by the November 2016 implementation date.
B	DEFERRED	Implementing a periodic review of prescription drug claims data to identify those originating from excluded and terminated providers, and recovering payments for the claims, as appropriate. This should include recovering payments for those unallowable claims identified by the audit, as appropriate.
		NOTE: The Department plans to implement this recommendation by the November 2016 implementation date.
C	IMPLEMENTED	Implementing routine processes to identify high risk prescribers using comprehensive risk criteria, periodically reviewing these prescribers' prescription drug claims, and referring them to the State's Medicaid Fraud and Control Unit for investigation, as appropriate, when their prescribing practices appear fraudulent.
CLASSIFICATION: SIGNIFICANT DEFICIENCY		

RECOMMENDATION 2015-040, 2014-038, 2013-31 & 2012-27		
STATUS		The Department of Health Care Policy and Financing (Department) should improve its controls over eligibility determination of Medicaid providers to ensure that it complies with federal requirements. Specifically, it should:
A	IMPLEMENTED	Update the Medicaid provider application and provider agreement to include all information required by federal regulations.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2014
B	NOT IMPLEMENTED	Start screening agents and managing employees of providers on enrollment to confirm their identity and to ensure that they are not excluded from participating in the Medicaid program.
		NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-051
C	NOT IMPLEMENTED	Perform monthly matches with federal databases to determine if existing providers' owners, agents, or managing employees have been excluded from participating in the program since the last verification.
		NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-051

RECOMMENDATION 2015-041, 2014-039, 2013-34, 2012-36 & 2011-26	
STATUS	The Department of Health Care Policy and Financing (Department) should improve its controls over eligibility of Medicaid providers to ensure that it complies with federal regulations. In addition, it should develop, implement, and document a process for removing providers from the Medicaid Management Information System providers who are no longer in compliance with provider eligibility requirements.
NOT IMPLEMENTED	
	NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-051

RECOMMENDATION 2013-26 & 2012-26	
STATUS	The Department of Health Care Policy and Financing (Department) should continue working with the federal Centers for Medicare and Medicaid Services regarding the appropriate manner for reclassifying payments between the Children's Basic Health Plan and Medicaid programs. The Department should then develop and implement applicable policies and procedures based on the federal guidance received.
PARTIALLY IMPLEMENTED	NOTE: The Department consulted with the federal awarding agency and returned the full amount of the federal CBHP funds identified in the audit recommendation for payments made on behalf of clients that should have been covered under Medicaid. However, the Department is in the process of drafting policies and procedures for identifying and claiming the expenditure amounts that would have been incurred for such clients under Medicaid. The Department has indicated it will finalize the procedures once the implementation of the State's new Human Resource Information System (HRIS) is implemented. The Department plans to fully implement this recommendation by December 2017.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL	

RECOMMENDATION 2013-72		
STATUS		The Department of Human Services and the Department of Health Care Policy and Financing should work together to ensure that the reimbursements the Grand Junction and Pueblo Regional Centers receive under the Home and Community-Based Services for Persons with Developmental Disabilities (HCBS-DD) waiver program more closely align with costs by:
A	IMPLEMENTED	Revising the rate-setting method for the regional centers' HCBS-DD waiver-funded services. The revision process should include evaluating the feasibility of establishing separate rates for each of the two regional centers, and other options for setting the reimbursement rates, as appropriate.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2014
B	IMPLEMENTED	Implementing procedures to compare, at least annually, the regional centers' reported costs to their HCBS-DD waiver reimbursements to ensure that the reimbursements continue to align with costs and the costs are reasonable.

HISTORY COLORADO		
RECOMMENDATION 2014-009		
STATUS		History Colorado should strengthen internal controls over accounting transactions by
A	IMPLEMENTED	Establishing written policies and procedures that ensure compliance with guidance outlined in generally accepted accounting principles, State Fiscal Rules, and the Fiscal Procedures Manual.
B	IMPLEMENTED	Implementing a supervisory review process of expenditure transactions to ensure they are correctly recorded onto COFRS.
C	IMPLEMENTED	Correcting problems identified with existing automatic accounting entries.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2015
D	IMPLEMENTED	Reviewing and evaluating established policies and procedures as well as the programming of all automatic accounting entries on an annual basis.

UNIVERSITY OF COLORADO	
RECOMMENDATION 2015-042	
STATUS	The University of Colorado (University) should put a process in place to monitor the third party servicer to ensure the National Student Clearinghouse (NSC) is performing the duties they are contracted to perform. This should include taking steps to ensure that the University identifies and addresses error files and requires the NSC to correct and resubmit the affected files within the required 10 days.
NOT IMPLEMENTED	
	NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-072

COLORADO STATE UNIVERSITY – PUEBLO	
RECOMMENDATION 2015-043	
STATUS	Colorado State University – Pueblo should implement policies and procedures to ensure the enrollment reporting roster file is reported National Student Loan Data System (NSLDS) within required timeframes for all students with a change in enrollment occurring during the school year. Specifically, the policies and procedures should include a monitoring process with required steps to follow up with the National Student Clearinghouse and NSLDS if files are not being submitted in a timely manner.
NOT IMPLEMENTED	
	NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-065

RECOMMENDATION 2015-044	
STATUS	Colorado State University – Pueblo should ensure that federal Pell grant reporting is accurate and performed timely by adding a control to review the frequency and accuracy of reporting to help ensure that the disbursement date reflected by the school agree to the date reported to the Common Origination and Disbursement (COD).
NOT IMPLEMENTED	NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-066

RECOMMENDATION 2015-045	
STATUS	Colorado State University – Pueblo (CSU-P) should establish a process for reconciling federal Direct Loan payment information contained in CSU-P's financial records and Common Origination and Disbursement School Account Statements data files on a monthly basis. Any differences identified should be investigated and resolved immediately.
IMPLEMENTED	

COLORADO COMMUNITY COLLEGE SYSTEM

RECOMMENDATION 2015-046	
STATUS	Colorado Community College System should ensure that Arapahoe Community College implements appropriate internal controls over Title IV disbursement notifications to ensure that appropriate documentation is retained.
IMPLEMENTED	

RECOMMENDATION 2015-047	
STATUS	Colorado Community College System should provide oversight and training to assist Front Range Community College, Pikes Peak Community College, Arapahoe Community College, Red Rocks Community College, and Otero Junior College with implementing appropriate internal controls over Title IV enrollment reporting to ensure enrollment status changes are reported to the Clearinghouse in a timely and accurate manner. These internal controls should include formalizing policies and procedures, such as gaining access to the (National Student Loan Data System) NSLDS separately, if necessary, to ensure required information is reported to the NSLDS in accordance with Title IV regulations.
PARTIALLY IMPLEMENTED	NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-064

METROPOLITAN STATE UNIVERSITY OF DENVER

RECOMMENDATION 2015-048	
STATUS	Metropolitan State University of Denver should implement a process to ensure that students are notified of each Student Financial Aid loan and Teacher Education Assistance For College and Higher Education grant disbursement and that the notification includes all elements of communication as required by federal regulations. This process should include providing training to University staff to ensure they have a sufficient understanding of Student Financial Aid requirements surrounding disbursements.
IMPLEMENTED	

RECOMMENDATION 2015-049	
STATUS	Metropolitan State University of Denver should implement a reconciliation process whereby the registrar generates a monthly report that contains reportable enrollment status changes that is compared to enrollment status changes reported to National Student Loan Data System (NSLDS) within the past month that includes unofficial withdrawals. The reconciliation should be reviewed by a second individual of supervisory authority to ensure that the student enrollment data reported to NSLDS is accurate and reported in a timely manner.
IMPLEMENTED	

RECOMMENDATION 2015-050	
STATUS	Metropolitan State University of Denver (University) should institute a process to monitor the third party servicer to ensure National Student Clearinghouse (NSC) is performing the duties they are contracted to perform. This should include taking steps to ensure that the University identifies and addresses error files and requires the NSC to correct and resubmit the affected files within the required 10 days.
NOT IMPLEMENTED	NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-069

RECOMMENDATION 2015-051	
STATUS	Metropolitan State University of Denver should document the review of the reconciliation of the School Accounts Statements data file to its financial records.
IMPLEMENTED	

DEPARTMENT OF HUMAN SERVICES		
RECOMMENDATION 2015-052		
STATUS		The Department of Human Services (Department) should ensure that it complies with federal cash management regulations, including the Cash Management Improvement Act. This should include strengthening its cash management internal controls by:
A	DEFERRED	Ensuring that staff complete daily reconciliations of federal funds requested and received in total, and monthly reconciliations of federal funds requested and received by program, and that errors are identified and corrected in a timely manner.
		NOTE: The Department plans to implement this part of the recommendation by the July 2016 implementation date.
B	DEFERRED	Updating cash management policies and procedures to address changes resulting from the implementation of the State's accounting system, Colorado Operations Resource Engine (CORE).
		NOTE: The Department plans to implement this part of the recommendation by the July 2016 implementation date.
CLASSIFICATION: MATERIAL WEAKNESS		

RECOMMENDATION 2015-053		
STATUS		The Department of Human Services (Department) should ensure that it complies with federal requirements related to eligibility determinations and benefit payments for the Supplemental Nutrition Assistance Program (SNAP) by:
A	DEFERRED	Reducing its payment error rates for SNAP to a level at or below the national average.
		NOTE: The Department plans to implement this part of the recommendation by the January 2017 implementation date.
B	DEFERRED	Ensuring that all county departments of human/social services' SNAP caseworkers are adequately trained on risk areas related to SNAP eligibility. This should include requiring all SNAP caseworkers to attend SNAP specific trainings on at least an annual basis. In addition, the Department should maintain documentation of any training events, including course names, trainers, hours, dates, and employee attendance.
		NOTE: The Department plans to implement this part of the recommendation by the October 2016 implementation date.
CLASSIFICATION: MATERIAL WEAKNESS		

RECOMMENDATION 2015-054		
STATUS		The Department of Human Services (Department) should strengthen controls over the Vocational Rehabilitation Program (Program) to ensure compliance with federal and state eligibility requirements and with the Program's policy manual by:
A	NOT IMPLEMENTED	Improving the supervisory review process to ensure that counselors follow the Program's policy manual regarding case file documentation, Individualized Plan for Employment annual review, financial need analysis redetermination, timely case closure, proper data entry, and required communication.
		NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-074
B	NOT IMPLEMENTED	Continuing to train Program staff on required documentation of case management activities, requirements for ongoing supervisory reviews of case management, annual review of Individualized Plan of Employment, required communication contact with clients and case closure procedures, including best practices for case management and data entry documentation.
		NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-074
C	NOT IMPLEMENTED	Strengthening its monitoring process to ensure that issues such as those identified in our audit are targeted and resolved by Program staff.
		NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-074

RECOMMENDATION 2015-055		
STATUS		The Department of Human Services should improve the administration of the Colorado Works/Temporary Assistance for Needy Families (TANF) program by:
A	DEFERRED	Increasing its Colorado Works/TANF Work Participation Rates by training county caseworkers on requirements for correctly reporting work countable activity hours in CBMS, and monitoring the counties for compliance.
		NOTE: The Department plans to implement this part of the recommendation by the June 2020 implementation date.
B	DEFERRED	Continuing to provide county caseworker training on Income and Eligibility Verification System hits, Individual Responsibility Contracts, and required follow-up on felony convictions, and using its monitoring process for compliance.
		NOTE: The Department plans to implement this part of the recommendation by the June 2017 implementation date.
C	IMPLEMENTED	Ensuring that CBMS system changes are made to address payment calculation errors identified in our Fiscal Year 2013 audit to correct the identified issues.
CLASSIFICATION: SIGNIFICANT DEFICIENCY		

RECOMMENDATION 2015-056		
STATUS		The Department of Human Services should strengthen its internal controls over the Colorado Child Care Assistance Program (CCCAP) by:
A	NOT IMPLEMENTED	Continuing to provide training to county caseworkers over CCCAP program areas, including areas to address the issues identified in the audit, and requiring that caseworkers from each county attend.
		NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-075
B	NOT IMPLEMENTED	Expanding its current county monitoring process to include audit resolution, including steps to monitor the counties and ensure they are performing audits as required by State regulations.
		NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-075
C	NOT IMPLEMENTED	Updating the policy and procedure manual and providing it to counties to use as guidance for administering the CCCAP program.
		NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-075
D	IMPLEMENTED	Programming the Child Care Automated Tracking System to notify case workers to reassess the parent fee when manually overriding eligibility.

RECOMMENDATION 2014-012		
STATUS		The Department of Human Services should improve internal controls at the Veterans Community Living Centers (Living Centers) by:
A	IMPLEMENTED	Ensuring that Department and Living Center staff have processes in place for the adequate review of all revenue and expenditure transactions. This should include requiring that Living Center staff maintain and provide central accounting adequate documentation, as well as clear explanations of the documentation for transactions recorded in the State's new accounting system, the Colorado Operations Resource Engine (CORE).
B	IMPLEMENTED	Revising existing policies and training staff on revised policies and procedures for performing monthly and fiscal year-end patient revenue reconciliations from the patient billing system to the State's new accounting system, CORE, and the related recording of transactions within accounts, including allowance for doubtful accounts. These methods should include researching and correcting, as appropriate, discrepancies found during the revenue reconciliation process.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2015
C	IMPLEMENTED	Ensuring through a central monitoring process that the revenue reconciliations are accurate and consistent across the Living Centers and that adequate supporting documentation is maintained for all accounting transactions and in support of the revenue reconciliations performed by the Living Centers.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2015

RECOMMENDATION 2014-054		
STATUS		The Department of Human Services (Department) should improve the administration of the Temporary Assistance for Needy Families/Colorado Works program by:
A	NO LONGER APPLICABLE.	Continuing to provide county caseworker training on case file documentation, IEVS hits, and data input into the Colorado Benefits Management System (CBMS), and monitoring for compliance.
		NOTE: INCLUDED AS PART OF FISCAL YEAR 2015 RECOMMENDATION 2015-055 PART B
B	IMPLEMENTED	Ensuring program rules include all allowable verification sources for citizenship and lawful presence.
C	IMPLEMENTED	Ensuring that program changes are communicated to the federal government for approval in a timely manner.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2015
D	IMPLEMENTED	Resolving the CBMS system issue that caused the payment calculation errors identified in the prior year.

RECOMMENDATION 2014-058 & 2013-51		
STATUS		The Department of Human Services (Department) should improve controls to ensure participants in the Vocational Rehabilitation Program (Program) reach their employment goals within reasonable time periods and federal and state funds are used prudently and efficiently by:
A	IMPLEMENTED	Establishing and implementing policies regarding reasonable time frames, such as 2 years for participants not seeking a degree and 5 years for degree-seeking participants, for participants to receive Program services, as allowed by federal regulations.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2015
B	IMPLEMENTED	Establishing and implementing methods to control Program costs. These methods should include setting reasonable thresholds for the costs of different types of Program services; instituting controls over authorizations and payments for academic training and tuition that limit the Program costs to in-state tuition or the equivalent; and recovering Program costs or discontinuing services for any participant who withdraws or is expelled from college or otherwise fails to reasonably meet the requirements in his or her Individualized Plan for Employment.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2015
C	IMPLEMENTED	Establishing and implementing an ongoing review process, such as at the Division of Vocational Rehabilitation level or by a special team of Department management and staff, to assess the appropriateness of continuing to serve participants who fail to meet employment outcomes and goals within the time frames and thresholds established in PARTS A and B above. This process should include implementing a methodology for reviewing and approving exceptions to the limitations, when reasonable, and noting participants who remain in the Program for extended periods without sufficiently progressing toward their goal of a reasonable time frame to meet their goal before Program services will end.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2015
D	IMPLEMENTED	Establishing and implementing procedures to close cases, as appropriate, when participants fail to meet the reasonable time frame for meeting employment outcomes and goals, set in PART C above, after they have been notified of such case closure.

RECOMMENDATION 2014-059 & 2013-52		
STATUS		The Department of Human Services (Department) should improve controls over service authorizations and payments for the Vocational Rehabilitation Program (Program) by:
A	IMPLEMENTED	Establishing and implementing policies and procedures requiring that the Program only authorize services that are needed to address participants' barriers to employment based on their documented disabilities and impairments.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2015
B	IMPLEMENTED	Establishing and implementing procedures that ensure staff authorize services before they are provided, obtain and document appropriate supervisory approvals, pay only the amounts that have been authorized, and maintain Service Authorization forms in the case files.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2014
C	IMPLEMENTED	Developing and implementing comprehensive written policies and procedures over the Program's payment process that includes requirements for maintaining documentation that supports the payment amount and purpose, ensuring service authorizations match the payments made, and approving and verifying the receipt of services and goods. In addition, the policies and procedures should define the lowest available usual and customary rates, specify clear restrictions and parameters for purchases, and include written guidance for staff to follow when reviewing and approving payments.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2015
D	IMPLEMENTED	Using the federal or State mileage reimbursement rate as specified by State Fiscal Rules when calculating a participant's mileage reimbursement.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2014
E	IMPLEMENTED	Adequately segregating staff duties within the payment process. Specifically, the Department should ensure that individuals who authorize and approve services and goods are segregated from the processing of payments and do not directly receive vendor or participant receipts or invoices. The Department should also ensure direct reports are not approving payments for their supervisors.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2014
F	IMPLEMENTED	Establishing and implementing processes to monitor service authorizations and associated payments to ensure that services are authorized before the participant receives the services and that payments for services do not exceed the amounts authorized. This should include a post-payment review procedure that reviews a sample of payments at least annually and mechanisms for revising policies and procedures as necessary based on patterns of errors identified during the annual review.
G	IMPLEMENTED	Training Program staff on accounting controls and payment policies and procedures.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2015

RECOMMENDATION 2014-069 & 2013-67		
STATUS		The Department of Human Services (Department) should improve the Vocational Rehabilitation Program's (Program) annual quality assurance (QA) review process by:
A	IMPLEMENTED	Creating and implementing a policy requiring Division of Vocational Rehabilitation (Division) management and Program regional supervisors, field office supervisors, and field office counselors to review the deficiencies identified by the QA staff after each annual review is completed.
B	IMPLEMENTED	Creating and implementing policies and procedures that require corrective action plans for cited deficiencies, a follow-up process for QA staff to ensure implementation of corrective action plans, and a process for including problems cited during the QA reviews in counselor performance reviews, as appropriate.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2015
C	IMPLEMENTED	Requiring QA staff to annually report the results of the corrective action plan process to Department and Division management.
D	IMPLEMENTED	Implementing a process for the QA staff to verify that problems identified in QA reviews are addressed by annually following up on prior year deficiencies.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2015
E	IMPLEMENTED	Implementing a Division process to analyze trends in deficiencies statewide, at least annually, to identify overall areas for improvement, such as areas for additional staff training and guidance.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2015

RECOMMENDATION 2014-070 & 2013-68		
STATUS		The Department of Human Services should ensure the Division of Vocational Rehabilitation (Division) strengthens its management of complaints by:
A	IMPLEMENTED	Establishing and implementing policies and procedures to ensure that all complaints are investigated and resolved in a timely manner. This should include developing a written description of the process; a prioritization method with time lines for investigating and resolving complaints, such as a method based on the severity of the allegations; and a time line for sending the complainant written notification of the resolution.
B	IMPLEMENTED	Establishing and implementing policies and procedures for documenting complaints in a centralized Division database and requiring that Division data sufficiently detail the nature, timing, investigation, and final resolution of each complaint in a consistent manner.
C	IMPLEMENTED	Establishing and implementing policies and procedures for categorizing complaints, such as by topic, to facilitate meaningful analysis and analyzing the complaints logged in a centralized database at least annually to identify trends and taking appropriate action, such as through training or policy clarification, to address the problems.

RECOMMENDATION 2013-7		
STATUS		The Department of Human Services (Department) should improve controls over payroll and ensure the enforcement of policies and procedures by:
A	IMPLEMENTED	Reviewing payroll adjustments to ensure that they are calculated correctly.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2014
B	PARTIALLY IMPLEMENTED	Ensuring that time sheets are certified within the time frames specified in Department policy and are maintained and available for review.
		NOTE: The Department has developed a process for certifying time sheets. However, we identified issues with timely certification during the Fiscal Year 2016 audit. The Department plans to implement this part of the recommendation by April 2017.
C	IMPLEMENTED	Ensuring that employees' Personnel Action Forms are completed accurately.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2014
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

RECOMMENDATION 2013-65		
STATUS		The Department of Human Services should ensure that the Division of Vocational Rehabilitation's (Division) contract management processes and contracts comply with State Fiscal Rules, State Procurement Rules, and the State Controller's waiver by:
A	IMPLEMENTED	Executing standard and consistent contracts with all vendors who the Division anticipates it will pay $20,000 or more a year.
B	IMPLEMENTED	Establishing and implementing a Division policy and process to periodically review and update vendor contracts and obtain appropriate approvals for each contract template from the Office of the State Controller. This should include updating all Division contracts that have been in place 5 years or more and were executed prior to 2009.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2014
C	IMPLEMENTED	Revising the Division's Vendor Registration Form to ensure it complies with State Fiscal Rules and reflects the language contained in the Division's standard contract template.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2014

RECOMMENDATION 2012-50 & 2011-49		
STATUS		The Department of Human Services (the Department) should improve controls over its flexplace program by:
A	PARTIALLY IMPLEMENTED	Ensuring the Department consistently follows the Department of Personnel & Administration's (DPA) flexplace policy, including the proper use of DPA flexplace application and agreement forms.
		NOTE: The Department purchased a system in Fiscal Year 2015 to automate the flexplace application and approval process. However, during Fiscal Year 2016, the Department continued to use paperwork documentation and we identified issues with applications not being approved timely or at all. The Department plans to fully implement this part of the recommendation by the end of August 2016.
B	IMPLEMENTED	Training approving officials at the division and program levels on their responsibilities for implementing flexplace policies and monitoring staff who participate in flexplace. The training should include requirements for approving and signing of flexplace applications and arrangements, the types of expenses to be covered, what State property will be used off site, and how protected and confidential data are to be safeguarded.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2014
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

JUDICIAL DEPARTMENT	
RECOMMENDATION 2014-014	
STATUS	The Judicial Department should ensure that the Office of Attorney Regulation Counsel (Counsel) develop a detailed and thorough review process over accounting transactions, including infrequent transactions such as the transfer of funds, in order to ensure transactions are recorded properly. Additionally, Counsel staff should improve its reconciliations of cash balances by requiring that reconciliations are reviewed and performed monthly and that the reconciliations include procedures to identify and resolve discrepancies, and to make adjustments, as appropriate.
IMPLEMENTED	

DEPARTMENT OF LABOR AND EMPLOYMENT		
RECOMMENDATION 2015-010		
STATUS		The Department of Labor and Employment (Department) should improve its internal controls over the preparation and submission of exhibits to the Office of the State Controller by ensuring its supervisory process includes detailed reviews of all supporting documentation used to prepare exhibits. In addition, the Department should improve its review and reconciliation process throughout the year and at fiscal year-end to ensure that all general ledger accounts are properly stated in accordance with generally accepted accounting principles and meet the due dates prescribed in the Fiscal Procedures Manual.
DEFERRED		NOTE: The Department plans to implement this recommendation by the August 2016 implementation date.
CLASSIFICATION: MATERIAL WEAKNESS		
RECOMMENDATION 2015-057, 2014-073, 2013-75 & 2012-52		
STATUS		The Department of Labor and Employment (Department) and the Governor's Office of Information Technology (OIT) should improve the general information technology (IT) controls over the Colorado Unemployment Benefits System (CUBS) and Colorado Automated Tax System (CATS) by:
A	IMPLEMENTED	Developing, documenting, and implementing a user access management process, including procedures for periodically producing and reviewing a list of current system users.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2013
B	IMPLEMENTED	Developing and implementing a written procedure for granting user access to CUBS and CATS according to pre-established rules around segregation of duties.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2013
C	DEFERRED	Generating and reviewing application activity logs (i.e., audit logs) to identify and investigate anomalous activity.
		NOTE: The Department plans to implement this part of the recommendation by the December 2016 implementation date.
D	DEFERRED	Increasing the activities of the internal fraud staff by having them regularly review CUBS and CATS transactions for anomalous activity. Anomalous activity reports should be shared with IT and business staff (i.e., Division of Employment and Training program staff) and fully investigated and documented.
		NOTE: The Department plans to implement this part of the recommendation by the December 2016 implementation date.
E	IMPLEMENTED	Developing written configuration management and change control policies and procedures, including procedures for handling emergency changes. The policies and procedures should define the joint roles and responsibilities of IT and Division of Employment and Training program staff.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2013
CLASSIFICATION: SIGNIFICANT DEFICIENCY		

DEPARTMENT OF NATURAL RESOURCES		
RECOMMENDATION 2013-11 & 2012-13		
STATUS		The State Board of Land Commissioners (Board) should ensure that the State's financial information is accurate and complete by:
A	IMPLEMENTED	Establishing and implementing procedures for identification of values associated with donated land and other assets.
B	IMPLEMENTED	Recording the proper asset value of all the land and other assets it owns in the Colorado Financial Reporting System (COFRS), the State's accounting system, timely.
C	IMPLEMENTED	Once donated land and other assets are valued, implementing a process to reconcile the Board's asset information with COFRS.

RECOMMENDATION 2012-14		
STATUS		The State Board of Land Commissioners should improve its controls over the management company's activity by:
A	IMPLEMENTED	Assigning accounting staff the responsibility of reviewing the management company's financial reports and recording all financial activity in the Colorado Financial Reporting System on a monthly basis.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2013
B	IMPLEMENTED	Establishing and implementing policies and procedures to record gross revenue and expenditure amounts, including revenue earned and expenditures incurred, related to its commercial properties.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2013
C	IMPLEMENTED	Communicating with the Department of Natural Resources Controller to obtain guidance on the appropriate contract type for its current and future contracts, and to ensure that it follows the State's contract review and approval processes.
D	IMPLEMENTED	Obtaining approval for all bank accounts that its management company utilizes and obtaining prior approval on all types of bank accounts it opens in the future.
		NOTE: IMPLEMENTED IN FISCAL YEAR 2013

DEPARTMENT OF PERSONNEL & ADMINISTRATION		
RECOMMENDATION 2015-011		
STATUS		The Department of Personnel & Administration's Office of the State Controller should strengthen its internal controls over financial reporting by:
A	IMPLEMENTED	Ensuring current InfoAdvantage training is sufficient to address the needs of the InfoAdvantage user community, and developing and implementing a long-term training plan to ensure user needs are met if it is not.
B	IMPLEMENTED	Creating and implementing formal InfoAdvantage procedures that define the roles and responsibilities for staff involved in the process; ensure proper segregation of duties over creating, modifying, reviewing, and approving reports; and requiring a regular reconciliation of data between the State's accounting system, the Colorado Operations Resource Engine (CORE), and InfoAdvantage systems.
C	IMPLEMENTED	Ensuring staff with the knowledge necessary to support InfoAdvantage reporting are assigned InfoAdvantage support responsibilities, and training additional staff on the various aspects of the InfoAdvantage system to ensure continuity in the event of employee turnover.

RECOMMENDATION 2015-012		
STATUS		The Department of Personnel & Administration's Office of the State Controller should strengthen controls over the labor allocation process by:
A	PARTIALLY IMPLEMENTED	Ensuring that payroll costs are allocated appropriately and in a timely manner across programs, with adequate documentation for staff to follow.
		NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-029
B	DEFERRED	Coordinating with the new human resource information system implementation team during the planning and testing phases to address potential deficiencies to ensure that the new human resources information system interfaces with the State's accounting system, the Colorado Operations Resource Engine (CORE), before the new system becomes functional.
		NOTE: The Department plans to implement this part of the recommendation by the December 2017 implementation date.
CLASSIFICATION: MATERIAL WEAKNESS		

RECOMMENDATION 2015-013		
STATUS		The Department of Personnel & Administration's Office of the State Controller (OSC) should ensure the accurate recording of financial information into the State's accounting system, the Colorado Operations Resource Engine (CORE) by:
A	IMPLEMENTED	Reviewing and configuring data fields in CORE to ensure that the system captures necessary information based on the class of transaction.
B	IMPLEMENTED	Verifying that CORE budgetary controls are enabled and properly working within the first quarter of each fiscal year.

RECOMMENDATION 2015-014		
STATUS		The Department of Personnel & Administration's Office of the State Controller (OSC) should improve internal controls over the processing of capital assets to ensure capital assets are accurately presented on the State's financial statements by:
A	IMPLEMENTED	Clearly communicating with departments and agencies their roles and responsibilities related to capital assets. This should include maintaining a detailed record of all capital assets using the capital asset module as outlined in the asset management policies and procedures.
B	IMPLEMENTED	Performing an analysis to ensure depreciation calculations are correct.

RECOMMENDATION 2015-015		
STATUS		The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over quarterly financial reporting by:
A	PARTIALLY IMPLEMENTED	Creating a standard process regarding quarterly reporting and the submission of reports, including procedures requiring follow up steps when departments have missing or incomplete information, to help ensure compliance with statute [Section 24-30-204(2)(a), C.R.S.].
		NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-027
B	IMPLEMENTED	Improving system-based diagnostic reports used for quarterly reporting, creating a process to ensure the validity of the reports and increasing the number of reports available to the departments. This will help ensure that the reports provide sufficient information for the OSC to fulfill its statutory responsibilities.

RECOMMENDATION 2015-016		
STATUS		The Department of Personnel & Administration's Office of the State Controller should strengthen controls over beginning balances in the Colorado Operations Resource Engine (CORE) by:
A	IMPLEMENTED	Ensuring beginning balances are properly posted within CORE's Period zero by completing a reconciliation of the prior year's ending balances to the CORE beginning balances in a timely manner after the fiscal year begins. This process should include closing Period zero to subsequent entries once the reconciliation has been completed.
B	IMPLEMENTED	Working with the State Departments to establish a process for determining how to best utilize CORE for ensuring that beginning balances are timely and accurately posted.

RECOMMENDATION 2015-017		
STATUS		The Department of Personnel & Administration's Office of the State Controller should strengthen internal controls for the Central Payroll unit to ensure accurate State and federal reporting and reconciliations by:
A	DEFERRED	Enhancing policies and procedures to provide detailed directions for staff and to ensure internal financial reporting and reporting to the Internal Revenue Service is accurate and performed in a timely manner.
		NOTE: The Department plans to implement this part of the recommendation by the July 2016 implementation date.
B	DEFERRED	Instituting an effective supervisory review process over federal financial reporting, including review of payroll reconciliations and all supporting documentation.
		NOTE: The Department plans to implement this part of the recommendation by the July 2016 implementation date.
C	DEFERRED	Creating policies and procedures to ensure that records are retained in accordance with federal requirements, including the procedures to ensure tracking and delivery date confirmations of filed federal reports.
		NOTE: The Department plans to implement this part of the recommendation by the July 2016 implementation date.
D	IMPLEMENTED	Developing a methodology to accurately track and reconcile the outstanding amounts due from or to the Internal Revenue Service.
E	DEFERRED	Providing comprehensive training to staff regarding federal reporting requirements, which should include coverage of all the required forms, schedules, and supporting documentation requirements.
		NOTE: The Department plans to implement this part of the recommendation by the July 2016 implementation date.
CLASSIFICATION: MATERIAL WEAKNESS		

RECOMMENDATION 2015-028	
STATUS	The Department of Personnel & Administration should strengthen application information security controls over the Colorado Personnel Payroll System by working with the Governor's Office of Information Technology to ensure that mitigating controls identified and agreed upon in prior year audit recommendations are implemented.
DEFERRED	NOTE: The Department plans to fully implement this part of the recommendation by the December 2016 implementation date.
CLASSIFICATION: MATERIAL WEAKNESS	

RECOMMENDATION 2015-058		
STATUS		The Department of Personnel & Administration's Office of the State Controller should strengthen its internal controls over financial and federal reporting to ensure compliance with statutory and federal requirements by:
A	PARTIALLY IMPLEMENTED	Updating and finalizing the chart of accounts and *Fiscal Procedures Manual* prior to year-end close deadlines.
		NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-027
B	NOT IMPLEMENTED	Updating processes and procedures for the calculation of net pension liability and other adjustments required by the Governmental Accounting Standards Board's Statement No. 68 to ensure that the financial statements are complete and accurate.
		NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-028

RECOMMENDATION 2015-059		
STATUS		The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen information security system operations and controls over the State's accounting system, the Colorado Operations Resource Engine (CORE) application by:
A	DEFERRED	Ensuring compliance with the OSC CORE Security and Workflow policies and procedures and Colorado Information Security Policies. This should include: monitoring that departments follow all policies and procedures for user account provisioning and management, and establishing a mechanism for monitoring the usage of the emergency accounts according to policy requirements.
		NOTE: The Department plans to fully implement this part of the recommendation by the December 2016 implementation date.
B	DEFERRED	Developing an effective mechanism to ensure future information security policies and procedures are updated and released, and required training performed, on a timely basis during implementation of system changes.
		NOTE: The Department plans to fully implement this part of the recommendation by the December 2016 implementation date.
C	DEFERRED	Working with the Governor's Office of Information Technology and/or the CORE vendor to ensure CORE settings meet applicable policies.
		NOTE: The Department plans to fully implement this part of the recommendation by the June 2017 implementation date.
CLASSIFICATION: SIGNIFICANT DEFICIENCY		

RECOMMENDATION 2015-060		
STATUS		The Department of Personnel & Administration's (DPA) Office of the State Controller (OSC) should strengthen application information security controls over the Colorado Personnel Payroll System (CPPS) by:
A	IMPLEMENTED	Granting new access to the CPPS application only after complete information is provided (e.g. approvals, dates) in accordance with Security Policy (Security Policy or Policies) and DPA procedures.
B	PARTIALLY IMPLEMENTED	Establishing a least privilege approach to granting access to CPPS. NOTE: The Department did not fully implement a least privileged approach to granting access to CPPS. The Department plans to fully implement this part of the recommendation by November 2016.
C	IMPLEMENTED	Improving the account monitoring process to verify all CPPS accounts are monitored in accordance with Security Policies and OSC procedures.
D	DEFERRED	Establishing a mechanism to track and hold agencies accountable for not following account management procedures. NOTE: The Department plans to fully implement this part of the recommendation by the July 2016 implementation date.
E	PARTIALLY IMPLEMENTED	Ensuring OSC staff responsible for performing account management procedures are adequately trained and retain key documentation. NOTE: The Department did improve account management procedures. However, training was not held during Fiscal Year 2016. The Department plans to fully implement this part of the recommendation by December 2016.
F	DEFERRED	Ensuring that OSC staff responsible for CPPS application settings are adequately trained and held accountable on all relevant Security Policy requirements and OSC procedures to ensure that the system meets all security policies.. NOTE: The Department plans to fully implement this part of the recommendation by the July 2016 implementation date.
CLASSIFICATION: SIGNIFICANT DEFICIENCY		

RECOMMENDATION 2015-061		
STATUS		The Department of Personnel and Administration's (DPA's) Office of the State Controller (OSC) should remediate over the Colorado Personnel Payroll System (CPPS) security risks by working with the Governor's Office of Information Technology (OIT) to create processes to:
A	DEFERRED	Review all data transmissions related to CPPS and ensure that sensitive data are encrypted during internal and external transmissions. NOTE: The Department plans to fully implement this part of the recommendation by the Fiscal Year 2019 implementation date.
B	DEFERRED	Review all interfaces related to CPPS, ensuring that interfaces are reviewed on a periodic basis, security controls are enforced, and personnel are identified and held accountable for managing these interfaces. NOTE: The Department plans to fully implement this part of the recommendation by the December 2016 implementation date.
C	DEFERRED	Update the CPPS disaster recovery plan, incorporating all critical components associated with CPPS and the requirements of the Colorado Information Security Policies. NOTE: The Department plans to fully implement this part of the recommendation by the December 2016 implementation date.
D	IMPLEMENTED AND ONGOING	Test the disaster recovery plan, mitigate identified gaps, and ensure that the required infrastructure components to restore the system are in place.
CLASSIFICATION: SIGNIFICANT DEFICIENCY		

RECOMMENDATION 2013-12	
STATUS	The Office of the State Controller should provide oversight, guidance and training to State departments related to the tracking and reporting of indirect costs and to help facilitate the development of processes that are consistent and transparent statewide for the indirect cost recovery and reversion.
PARTIALLY IMPLEMENTED	NOTE: The Department has provided guidance and trainings to state agencies on tracking recoveries and reversions of excess indirect costs. However, the Department has not developed a standardized method to track and report indirect cost recoveries in CORE. The Department is currently researching and evaluating software solutions to address this issue. The Department plans to fully implement this recommendation by July 2017.
CLASSIFICATION: NOT CLASSIFIED—NOT A CONTROL ISSUE	

DEPARTMENT OF PUBLIC SAFETY		
RECOMMENDATION 2015-018		
STATUS		The Department of Public Safety (Department) should ensure the accurate recording of financial information into the State's accounting system, Colorado Operations Resource Engine (CORE) by:
A	DEFERRED	Reviewing existing Department policies and procedures to ensure that they align with the State's Fiscal Rules and Fiscal Procedures Manual. These policies and procedures should address the recording of financial transactions, review and reconciliation of accounts on a regular basis, and the requirements of upper level transactional reviews to ensure the accuracy and reliability of the Department's financial information.
		NOTE: The Department plans to implement this part of the recommendation by the June 2017 implementation date.
B	DEFERRED	Ensuring the accounting department is adequately staffed and that staffing knowledge and skill levels are appropriate for the work required. This should include creating a staffing succession plan to ensure the transfer of institutional knowledge and continuity of operations.
		NOTE: The Department plans to implement this part of the recommendation by the June 2017 implementation date.
C	DEFERRED	Provide training on Department processes and procedures, and the State's Fiscal Rules and Fiscal Procedures Manual, to all new and existing staff within the Department.
		NOTE: The Department plans to implement this part of the recommendation by the June 2017 implementation date.
CLASSIFICATION: SIGNIFICANT DEFICIENCY		

DEPARTMENT OF REVENUE		
RECOMMENDATION 2015-019		
STATUS		The Department of Revenue (DOR) should improve GenTax account management controls by:
A	PARTIALLY IMPLEMENTED	Training GenTax security group owners responsible for performing user access reviews on the user access process formalized by DOR to ensure expectations are well understood.
		NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-043
B	PARTIALLY IMPLEMENTED	Regularly monitoring the user access reviews to hold reviewers accountable when user access reconciliations are not performed in accordance with DOR procedures.
		NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-043
C	PARTIALLY IMPLEMENTED	Establishing a process to update the GenTax security groups listing when changes in the GenTax system occur to ensure accurate and complete reviews are performed.
		NOTE: SEE CURRENT YEAR RECOMMENDATION 2016-043

DEPARTMENT OF STATE		
RECOMMENDATION 2015-021 & 2014-024		
STATUS		The Department of State (Department) should strengthen its internal controls over financial reporting by:
A	PARTIALLY IMPLEMENTED	Formalizing positional procedures, to include documenting its processes for preparation and review of accounting entries and fiscal year-end exhibits.
		NOTE: The Department is working to more thoroughly document and formalize its internal procedures. While progress has been made, these efforts are ongoing due to the evolving nature of CORE procedures at the State level and the Department's planned upgrade to a new version of its internal revenue accounting system. The Department plans to fully implement this part of the recommendation by July 2017.
B	IMPLEMENTED	Ensuring that it provides adequate training on governmental accounting standards, State Fiscal Rules, and Fiscal Procedures for accounting staff who prepare accounting entries and year-end exhibits.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

RECOMMENDATION 2015-025 & 2013-18		
STATUS		The Department of State (Department) should improve its controls over its procurement process by:
A	PARTIALLY IMPLEMENTED	Instituting formal policies and procedures to ensure procurements meet requirements established by State Fiscal Rules and State Procurement Rules.
		NOTE: The Department has made significant progress towards formalizing procurement processes and procedures through team process mapping analysis. However, some work remains to be done in this area. In addition, the Department is currently working to fulfill its Procurement Specialist vacancy. Once filled, the Department reports that this employee will augment other efforts to improve controls over procurement processes The Department plans to fully implement this part of the recommendation by July 2016.
B	IMPLEMENTED	Providing adequate training to all staff members who hold purchasing authority for the Department and taking steps to obtain reimbursement for the travel overpayments identified through the audit.
CLASSIFICATION: DEFICIENCY IN INTERNAL CONTROL		

DEPARTMENT OF TRANSPORTATION		
RECOMMENDATION 2015-062		
STATUS		The Department of Transportation should improve its controls over subrecipient monitoring by:
A	IMPLEMENTED	Expanding its existing subrecipient monitoring plan to include detailed subrecipient monitoring policies that define the frequency and nature of subrecipient monitoring activities that will be performed throughout the year. This plan should include specific procedures directed towards entities that are not required to obtain an audit under the federal Office of Management and Budget's *Circular A-133, Audits of State, Local Governments and Non-Profit Organizations – Compliance Supplement (Circular A-133) and Code of Federal Regulations [2 C.F.R., 200], Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
B	IMPLEMENTED	Fully implementing a risk-based analysis in order to ensure that resources are directed towards the highest risk subrecipients, to ensure compliance under the Uniform Guidance.

RECOMMENDATION 2015-63	
STATUS	The Department of Transportation (Department) should ensure an understanding and correct interpretation of the U.S. Treasury-State Agreement (Agreement) in order to fully comply with the Cash Management Improvement Act. The Department should ascertain whether the 7-day average clearance method as defined in the Agreement is appropriate given the Department's operations. The Department should then either revise its draw pattern to comply with the 7-day average clearance defined in the Agreement or work with the Colorado Department of Treasury in order to negotiate a revised draw pattern, and a revised agreement if deemed appropriate by both parties.
IMPLEMENTED	

REPORTS &

FEDERAL AWARDS SCHEDULE

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1876

Dianne E. Ray, CPA
State Auditor

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Members of the Legislative Audit Committee:

We have audited, in accordance with the 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 Colorado (State), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the State's basic financial statements and have issued our report thereon dated February 27, 2017.

Our report includes a reference to other auditors who audited the financial statements of the discretely presented component units and a blended component unit, as described in our report on the State of Colorado's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. The financial statements of the University of Colorado Foundation, Colorado State University Foundation, Colorado School of Mines Foundation, University of Northern Colorado Foundation, and the University of Colorado Real Estate Foundation, which are discretely presented component units; and University Physicians Inc., a blended component unit, were audited in accordance with auditing standards generally accepted in the United States, but were not audited in accordance with *Government Auditing Standards*.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the State's

internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control. Accordingly, we do not express an opinion on the effectiveness of the State's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as Recommendation Nos. 2016-003, 013, 018, 022 through 025, 027 through 028, 033 through 035, 039 through 040, 043 through 046, and 062 to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as Recommendation Nos. 2016-002, 004 through 012, 014 through 017, 019 through 021, 026, 029 through 032, 036 through 038, 042, 047 through 050, 068, and 084 to be significant deficiencies.

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 instances

of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as Recommendation Nos. 2016-001, 027, 030 through 032, 034, and 050.

STATE OF COLORADO'S RESPONSE TO FINDINGS

The State's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The State's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

PURPOSE OF THIS REPORT

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

This report is intended solely for the information and use of the Legislative Audit Committee, management, specified legislative or regulatory bodies, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties. However, upon release by the Legislative Audit Committee this report is a public document.

Denver, Colorado
February 27, 2017

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Dianne E. Ray, CPA
State Auditor

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE

Members of the Legislative Audit Committee:

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

We have audited the State of Colorado's (State) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have direct and material effect on each of the State's major federal programs for the year ended June 30, 2016. The State's major federal programs are identified in the Summary of Auditor's Results within SECTION I: REPORT SUMMARY of the accompanying Schedule of Findings and Questioned Costs.

MANAGEMENT'S RESPONSIBILITY

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

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on compliance for each of the State'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 Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*

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(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.

BASIS FOR QUALIFIED OPINION ON THE MAJOR FEDERAL PROGRAMS

As described Recommendation Nos. 2016-051, 065 through 067, 074 through 075, 079, and 083 in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding the following programs:

- CFDA Nos. 10.551, 10.561; Supplemental Nutrition Assistance Program, State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP Cluster); Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring; Recommendation No. 2016-079.

- CFDA No. 10.557; Special Supplemental Nutrition Program for Women, Infants, and Children; Cash Management; Recommendation No. 2016-083.

- CFDA No. 84.063; Federal Pell Grant Program (PELL) (Student Financial Assistance Programs Cluster);
  - Special Tests and Provisions, Recommendation No. 2016-065.
  - Reporting, Recommendation No. 2016-066.

- CFDA No. 84.126; Rehabilitation Services – Vocational Rehabilitation Grants to States; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility; Recommendation No. 2016-074.

- CFDA No. 84.268; Federal Direct Student Loans (DIRECT Loan) (Student Financial Assistance Programs Cluster); Special Tests and Provisions; Recommendation Nos. 2016-065 and 2016-067.

- CFDA Nos. 93.575, 93.596; Child Care and Development Block Grant, Child Care Mandatory and Matching Funds of the Child Care and Development Fund (Child Care and Development Fund Cluster); Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring; Recommendation No. 2016-075.

- CFDA No. 93.767; Children's Health Insurance Program; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Special Tests and Provisions; Recommendation No. 2016-051.

- CFDA Nos. 93.777, 93.778; State Survey and Certification of Health Care Providers and Suppliers, Medical Assistance Program (Medicaid Cluster); Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Special Tests and Provisions; Recommendation No. 2016-051.

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

QUALIFIED OPINION ON THE MAJOR FEDERAL PROGRAMS

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion section, the State complied, in all material respects, with the types of compliance requirements in the OMB *Compliance Supplement* that could have a direct and material effect, for the year ended June 30, 2016, on the following programs:

- Supplemental Nutrition Assistance Program (SNAP) Cluster
- Special Supplemental Nutrition Program for Women, Infants, and Children
- Student Financial Assistance Programs Cluster
- Rehabilitation Services – Vocational Rehabilitation Grants to States
- Child Care and Development Fund (CCDF) Cluster
- Children's Health Insurance Program
- Medicaid Cluster

UNMODIFIED OPINION ON EACH OF THE OTHER MAJOR FEDERAL PROGRAMS

In our opinion, the State complied, in all material respects, with the types of compliance requirements in the OMB *Compliance Supplement* that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results

section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2016.

OTHER MATTERS

The results of our auditing procedures disclosed other instances of noncompliance, which 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 Recommendation Nos. 2016-050, 052 through 061, 063 through 064, 069 through 073, 076 through 077, 080 through 081, and 084. Our opinion on each major federal program is not modified with respect to these matters.

The State's responses to the noncompliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. 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.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the State is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the State's internal control 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 an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance , but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State's internal control over compliance.

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

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as Recommendation Nos. 2016-051, 062, 065 through 067, 074 through 075, 078 through 079, and 083 to be material weaknesses.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as Recommendation Nos. 2016-050, 052 through 061, 063 through 064, 068 through 073, 076 through 077, 080 through 082, and 084 to be significant deficiencies.

The State's responses to the internal control over compliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. 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 control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the State's basic

financial statements. We issued our report thereon dated February 27, 2017, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditure of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Denver, CO
February 27, 2017

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
A - UNCLUSTERED PROGRAMS			
AGENCY FOR INTERNATIONAL DEVELOPMENT			
AGENCY FOR INTERNATIONAL DEVELOPMENT			
PASS-THROUGH PROGRAMS FROM:			
Georgetown University			
UNSAID Foreign Assistance for Programs Overseas			
GKAA 98.001 / 98.UNCO-RX2050-705-13-I		(250)	0
University Of Utah			
GCAS-WATER			
GGBA 98.10035947-S1		100,950	0
PASS-THROUGH PROGRAMS FROM: Total		**100,700**	**0**
AGENCY FOR INTERNATIONAL DEVELOPMENT Total		100,700	0
AGENCY FOR INTERNATIONAL DEVELOPMENT Total		**100,700**	**0**
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
DIRECT FROM:			
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
Americorps			
EBBA 94.006		4,358,496	0
Planning and Program Development Grants			
EBBA 94.007		33,333	0
State Commissions			
EBBA 94.003		327,319	0
Retired and Senior Volunteer Program			
GKAA 94.002		107,216	0
DIRECT FROM: Total		**4,826,364**	**0**
PASS-THROUGH PROGRAMS FROM:			
University of Denver (UCAN Serve)			
Americorps			
GKAA 94.006 / 94.UNC-UCAN Serve		4,711	0
University Of Montana			
Corporation for National and Community Service--Unclassified			
GFBA 94.000 / 94.PG14-67790-06		11	0
PASS-THROUGH PROGRAMS FROM: Total		**4,722**	**0**
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE Total		4,831,086	0
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE Total		**4,831,086**	**0**
DEPARTMENT OF AGRICULTURE			
AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE			
Market News			
BMAA 10.153 / 10.14-LPSMN-CO-0078		34,881	0
Market Protection and Promotion			
BDAA 10.163 / 10.15-PDPXX-CO-0003		33,280	0
BDAA 10.163 / 10.16-PDPXX-CO-0003		59,979	0
BIAA 10.163 / 10.12-25-A-5411		52,857	0
BIAA 10.163 / 10.16-COOLX-CO-006		648	0
Specialty Crop Block Grant Program- Farm Bill			
BMAA 10.170 / 10.12-25-B-1449		89,601	0
BMAA 10.170 / 10.12-25-B-1658		95,958	0
BMAA 10.170 / 10.14-SCBGP-CO-0007		382,973	0
BMAA 10.170 / 10.15-SCBGP-CO-0030		261,438	0
Federal-State Marketing Improvement Program			
BMAA 10.156 / 10.15FSMIPCO0001		29,301	0
Organic Certification Cost Share Programs			
BPAA 10.171 / 10.15-NOCCS-CO-007		191,400	0
DIRECT FROM: Total		**1,232,316**	**0**
AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE Total		1,232,316	0
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE			
Agricultural Research_Basic and Applied Research			
BDAA 10.001 / 10.58-1920-3-004		178,969	0
DIRECT FROM: Total		**178,969**	**0**
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE Total		178,969	0
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE			
Plant and Animal Disease, Pest Control, and Animal Care			
PMAA 10.025 / 10.15CS11020000015		35,073	0
BDAA 10.025 / 10.15-8130-0513-CA		16,965	0
BEAA 10.025 / 10.14-9708-2249-CA		61,340	0
BEAA 10.025 / 10.14-9708-2241-CA		42,690	0
BEAA 10.025 / 10.15-9708-2115-CA		143,632	0
BEAA 10.025 / 10.16-9708-2115-CA		38,136	0
BEAA 10.025 / 10.15-9708-2206-CA		174,798	0
BEAA 10.025 / 10.16-9708-2206-CA		47,789	0
BPAA 10.025 / 10.15-8508-0013-CA		251,735	0
BPAA 10.025 / 10.16-8508-0013-CA		42,020	0
BPAA 10.025 / 10.15-8508-1659-CA		19,869	0
BPAA 10.025 / 10.16-8508-1993-CA		357	0
BPAA 10.025 / 10.15-8508-1745-CA		13,111	0
BPAA 10.025 / 10.16-8508-1745-CA		10	0
Human Dimensions of Feral Swine Impacts			
GGBA 10.15-7483-1051-CA		28,855	0
Rabies in the Americas Conference Sup...			
GGBA 10.1571000370GR		23,681	0
Expanded Enhanced Passive Surveillanc...			
GGBA 10.16-9208-0452-CA		2,000	0
DIRECT FROM: Total		**942,061**	**0**
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE Total		942,061	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE			
State Mediation Grants			
BIAA 10.435 / 10.05-001-0840644739		27,810	0
2014 Farm Bill - Producer Education			
GGBA 10.58-0510-4-011 N		5,871	0
DIRECT FROM: Total		**33,681**	**0**
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE Total		33,681	0
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE			
Child and Adult Care Food Program (CACFP)			
FAAA 10.558		1,181,362	26,560,652
Child Nutrition Discretionary Grants Limited Availability			
DAAA 10.579		12,442	265,794
Fresh Fruit and Vegetable Program			
DAAA 10.582		15,208	2,680,150
Special Supplemental Nutrition Program for Women, Infants, and Children			
FAAA 10.557		3,508,633	79,781,522
State Administrative Expenses for Child Nutrition			
DAAA 10.560		1,986,785	0
IHAA 10.560	*	319,255	443,268
Team Nutrition Grants			
DAAA 10.574		100,992	0
WIC Grants To States (WGS)			
FAAA 10.578		1,130,513	0
Professional Standards for School Nutrition Employees			
DAAA 10.547		44,182	0
DIRECT FROM: Total		**8,299,372**	**109,731,386**
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE Total		8,299,372	109,731,386
FOOD SAFETY AND INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
FOOD SAFETY AND INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE			
Food Safety Cooperative Agreements			
BIAA 10.479 / 10.FSIS-C-05-2014		4,638	0
BIAA 10.479 / 10.FSIS-C-05-2015		246,062	0
BIAA 10.479 / 10.12-37-A-466		13,423	0
DIRECT FROM: Total		**264,123**	**0**
FOOD SAFETY AND INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE Total		264,123	0
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE			
Faculty Exchange Program			
GGBA 10.613 / 10.58-3148-3-143		134,817	0
Norman E. Borlaug International Agricultural Science and Technology Fellowship			
GGBA 10.777 / 10.BF-CR-14-009		5,366	0
Cochran Fellowship Program-International Training - Foreign Participant			
GGBA 10.962 / 10.CO-CR-16-011		67,747	0
GGBA 10.962 / 10.CO-CR-15-048		70,160	0
DIRECT FROM: Total		**278,090**	**0**
PASS-THROUGH PROGRAMS FROM:			
University of California, Davis			
Norman E. Borlaug International Agricultural Science and Technology Fellowship			
GGBA 10.777 / 10.016258-139		9,151	0
PASS-THROUGH PROGRAMS FROM: Total		**9,151**	**0**
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE Total		287,241	0
FOREST SERVICE, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
FOREST SERVICE, DEPARTMENT OF AGRICULTURE			
Forest Health Protection			
GGBA 10.680 / 10.10-DG-11020000-020		16,163	0
GGBA 10.680 / 10.11-DG-11020000-038		33,385	0
GGBA 10.680 / 10.12-DG-11020000-048		88,784	0
GGBA 10.680 / 10.13-DG-11020000-049		40,728	0
BDAA 10.680 / 10.14-DG-11020000-026		125,381	0
BDAA 10.680 / 10.15-DG-11020000-045		7,698	0
International Forestry Programs			
GGBA 10.684 / 10.12-DG-11132762-383		165,952	0
GGBA 10.684 / 10.15-DG-11132762-118		234,419	0
Watershed Restoration and Enhancement Agreement Authority			
PKAA 10.693 / 10.11020000075		24,541	0
PKAA 10.693 / 10.11020400055		1,465	0
PKAA 10.693 / 10.11021000031		13,591	0
PKAA 10.693 / 10.11021000033		12,797	0
PKAA 10.693 / 10.11021000049		1,115	0
PKAA 10.693 / 10.11021001050		55,520	0
PKAA 10.693 / 10.11021300073		5,837	0
PKAA 10.693 / 10.11021502037		263,355	0
PKAA 10.693 / 10.11021503029		1,684	0
PKAA 10.693 / 10.11021510035		21,855	0
PKAA 10.693 / 10.15PA11021000036		892	0
PKAA 10.693 / 10.15PA11021200064		15,000	0
PKAA 10.693 / 10.14PA11021300016		4,396	0
PKAA 10.693 / 10.15PA11020400046		9,640	0
PKAA 10.693 / 10.15PA11020400047		530	0
PKAA 10.693 / 10.14PA11020400058		6,132	0
PKAA 10.693 / 10.14PA11020400059		265	0
PKAA 10.693 / 10.15PA11021501044		10,000	0
PKAA 10.693 / 10.14PA11021510031		5,279	0
Cooperatiive Agreement			
GWAA 10.09CS11020407038		20,611	0
GWAA 10.10JV11221633200		2,064	0
USFS Cost Reimburseable Agreement			
GWAA 10.FS-1500-19 / 15-CR11221639-118		1,503	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

		NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Aquatic Nuisance Species Boat Inspections				
PMAA	10.11020000043		1,247	0
Cooperative Forestry Assistance				
GGBA	10.664 / 10.10-DG-11020000-031		(68)	0
GGBA	10.664 / 10.11-DG-11020000-035		511,815	0
GGBA	10.664 / 10.12-DG-11020000-035		656,412	209,585
GGBA	10.664 / 10.12-DG-11020000-061		141,837	0
GGBA	10.664 / 10.13-CA-11120101-037		105	0
GGBA	10.664 / 10.13-DG-11020000-007		41,171	0
GGBA	10.664 / 10.13-DG-11020000-035		1,092,537	0
GGBA	10.664 / 10.13-DG-11020000-045		177,269	0
GGBA	10.664 / 10.14-DG-11020000-043		471,182	0
GGBA	10.664 / 10.15-DG-11020000-049		126,042	0
GGBA	10.664 / 10.15-DG-11020000-050		150,585	0
Forest Products Lab: Technology Marketing Unit (TMU)				
GGBA	10.674 / 10.14CA11020000066		78,046	0
Forest Legacy Program				
GGBA	10.676 / 10.13-DG-11020000-027		1,300	0
GGBA	10.676 / 10.13-DG-11020000-042		37,519	0
GGBA	10.676 / 10.14-DG-11020000-060		3,000,000	0
Good Neighbor Authority				
GGBA	10.691 / 10.15-PA-11020000-071		15,221	0
GGBA	10.691 / 10.16-GN-11021209-054 16-GN-1102		758	0
Air Force Wildland Fire Center Support				
GGBA	10.14-CR-11420004-002		74,140	0
FS-WCNR 2014 Natural Resources Science C				
GGBA	10.14-JV-11221631-163		1,282	0
Interior West Components of the Fores...				
GGBA	10.11-CS-11221638-191		663,746	0
Environmental Mission Data Layer Deve...				
GGBA	10.W911KB-10-2-0001 TO#0214		236,378	0
Incorporating Climate Change Consider...				
GGBA	10.15-JV-11221636-126		1,431	0
New Mexico Meadow Jumping Mouse Surve...				
GGBA	10.15-CS-11021300-034		16,000	0
Small Mammal Surveys in the Rio Grand...				
GGBA	10.14-CS-11020900-025		21,104	0
Sustainable Range Awareness Training ...				
GGBA	10.15-CR-11221611-180		30,058	0
Fen Mapping for the Rio Grande Nation...				
GGBA	10.15-CS-11020900-018		28,750	0
Biomass Program Coordinator				
GGBA	10.13-CS-11020000-024		32,839	0
An Evaluation of the Integrated Resou...				
GGBA	10.13-CS-11132420-254		36,283	28,769
Air Pollution Related Values Sample T...				
GGBA	10.13-CR-11132422-029		15,935	0
Assessment of the Efficacy of Firewis...				
GGBA	10.13-JV-11272131-069		56,759	0
Center for Managing Wildfire Risk in ...				
GGBA	10.13-CS-11132543-485		61,191	0
DIRECT FROM: Total			**8,969,456**	**238,354**
PASS-THROUGH PROGRAMS FROM:				
Northern Arizona University				
Designing a Broad-Scale Monitoring Fr...				
GGBA	10.1002560-02		54,007	0
Rural Development, Forestry and Communities				
PAAA	10.672 / 10.14CS11020000002 CO		50,000	0
PASS-THROUGH PROGRAMS FROM: Total			**104,007**	**0**
FOREST SERVICE, DEPARTMENT OF AGRICULTURE Total			9,073,463	238,354
NATIONAL INSTITUTE OF FOOD AND AGRICULTURE, DEPARTMENT OF AGRICULTURE				
DIRECT FROM:				
NATIONAL INSTITUTE OF FOOD AND AGRICULTURE, DEPARTMENT OF AGRICULTURE				
Agriculture and Food Research Initiative (AFRI)				
GGBA	10.310 / 10.2015-67011-22800		38,985	0
GGBA	10.310 / 10.2015-67011-22807		41,115	0
GGBA	10.310 / 10.2015-67012-22931		63,714	0
GGBA	10.310 / 10.2015-68004-23413		34,400	0
GSAA	10.310 / 10.2012-67012-19867		6,156	0
GGBA	10.310 / 10.2016-67011-25103		16,973	0
GGBA	10.310 / 10.2016-67012-24679		53,825	0
Grants for Agricultural Research, Special Research Grants				
GGBA	10.200 / 10.2014-48757-22607		274,011	205,964
Animal Health and Disease Research				
GGBA	10.207		328,808	0
Cooperative Extension Service				
GGBA	10.500		4,009,184	0
GGBA	10.500 / 10.2012-41210-20117		2,392	5,500
GGBA	10.500 / 10.2013-41520-21275		130,892	0
GGBA	10.500 / 10.2013-41534-21433		4,762	0
GGBA	10.500 / 10.2013-48675-21538		2,660	0
GGBA	10.500 / 10.2014-41590-22316		53,737	134,631
GGBA	10.500 / 10.2015-41520-23733		84,401	16,869
Food and Agricultural Sciences National Needs Graduate Fellowship Grants				
GGBA	10.210 / 10.2014-38420-21801		78,005	0
GGBA	10.210 / 10.2015-38420-23732		1,528	0
Crop Protection and Pest Management Competitive Grants Program				
GGBA	10.329 / 10.2014-70006-22567		103,604	0
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields				
GGBA	10.318 / 10.2013-38503-21138		49,809	5,390
DIRECT FROM: Total			**5,378,961**	**368,354**
PASS-THROUGH PROGRAMS FROM:				
Kansas State University				
Homeland Security_Agricultural				
GGBA	10.304 / 10.S13016		21,598	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Cooperative Extension Service			
GGBA 10.500 / 10.S15034		4,855	0
GGBA 10.500 / 10.S15086		20,383	0
GGBA 10.500 / 10.S16059		32,428	0
Pennsylvania State University			
Cooperative Extension Service			
GGBA 10.500 / 10.5032-CSU-UM-9802		36,682	0
Purdue University			
Cooperative Extension Service			
GGBA 10.500 / 10.8000066749		150,375	0
GGBA 10.500 / 10.8000072169		29,263	0
South Dakota State University			
Higher Education Challenge Grants			
GGBA 10.217 / 10.3TF607		462	0
University Of Illinois			
Cooperative Extension Service			
GGBA 10.500 / 10.2013-03058-01		32,691	0
University Of Wyoming			
Sustainable Agriculture Research and Education			
GGBA 10.215 / 10.1002627		18,735	0
Virginia Polytechnic Institute			
Higher Education Challenge Grants			
GGBA 10.217 / 10.320699-19019		4,464	0
PASS-THROUGH PROGRAMS FROM: Total		**351,936**	**0**
NATIONAL INSTITUTE OF FOOD AND AGRICULTURE, DEPARTMENT OF AGRICULTURE Total		5,730,897	368,354
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE			
Emergency Watershed Protection Program			
PDAA 10.923 / 10.688B0516202		0	22,861
PDAA 10.923 / 10.688B0516208		0	1,791
PDAA 10.923 / 10.688B05A1504		597,975	39,100
Environmental Quality Incentives Program			
GGBA 10.912 / 10.69-3A75-13-217		72,211	47,880
GGBA 10.912 / 10.69-3A75-16-002		67,737	0
PMAA 10.912 / 10.658B05A1302		41,251	0
Soil and Water Conservation			
GGBA 10.902 / 10.65-8B05-A-14-07		(242)	0
GGBA 10.902 / 10.688B05A1501		18,862	0
BDAA 10.902 / 10.65-8B05-A-13-03		132,302	0
BDAA 10.902 / 10.68-8B05-16-502		43,790	0
BDAA 10.902 / 10.68-8B05-16-503		264,021	0
BDAA 10.902 / 10.68-8B05-A-15-02		375,232	0
GGBA 10.902 / 10.65-8B05-A-15-06		82,072	0
GGBA 10.902 / 10.68-3A75-15-174		5,360	0
PMAA 10.902 / 10.688B0516504		31,008	0
PMAA 10.902 / 10.658B05A1302		21,234	0
DIRECT FROM: Total		**1,752,813**	**111,632**
PASS-THROUGH PROGRAMS FROM:			
Ducks Unlimited			
Environmental Quality Incentives Program			
GGBA 10.912 / 10.Sub-award #69-3A75-16-031		781	0
PASS-THROUGH PROGRAMS FROM: Total		**781**	**0**
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE Total		1,753,594	111,632
RISK MANAGEMENT AGENCY, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
RISK MANAGEMENT AGENCY, DEPARTMENT OF AGRICULTURE			
Risk Management Education and Outreach Partnerships Program			
GGBA 10.460 / 10.15-IE-53102-032 / 4500062741		34,512	0
DIRECT FROM: Total		**34,512**	**0**
RISK MANAGEMENT AGENCY, DEPARTMENT OF AGRICULTURE Total		34,512	0
RURAL BUSINESS-COOPERATIVE SERVICE, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
RURAL BUSINESS-COOPERATIVE SERVICE, DEPARTMENT OF AGRICULTURE			
Rural Business Enterprise Grants			
GJHA 10.769		24,555	0
GYAA 10.769		17,230	0
Rural Energy for America Program			
GGBA 10.868 / 10.Grant No. 06		22,529	0
DIRECT FROM: Total		**64,314**	**0**
RURAL BUSINESS-COOPERATIVE SERVICE, DEPARTMENT OF AGRICULTURE Total		64,314	0
RURAL DEVELOPMENT, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
RURAL DEVELOPMENT, DEPARTMENT OF AGRICULTURE			
Enhancing Program Accessibility in Underserved Rural Communities			
GYAA 10.RBS-14-31		50,000	0
DIRECT FROM: Total		**50,000**	**0**
RURAL DEVELOPMENT, DEPARTMENT OF AGRICULTURE Total		50,000	0
DEPARTMENTAL MANAGEMENT, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
DEPARTMENTAL MANAGEMENT, DEPARTMENT OF AGRICULTURE			
Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers			
GYAA 10.443		3,971	0
DIRECT FROM: Total		**3,971**	**0**
DEPARTMENTAL MANAGEMENT, DEPARTMENT OF AGRICULTURE Total		3,971	0
DEPARTMENT OF AGRICULTURE Total		**27,948,514**	**110,449,726**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
DEPARTMENT OF COMMERCE			
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE			
DIRECT FROM:			
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE			
Economic Development: Technical Assistance			
GYAA 11.303		53,239	0
DIRECT FROM: Total		**53,239**	**0**
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE Total		53,239	0
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE			
DIRECT FROM:			
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE			
Measurement and Engineering Research and Standards			
GTAA 11.609		18,590	0
DIRECT FROM: Total		**18,590**	**0**
PASS-THROUGH PROGRAMS FROM:			
Measurement and Engineering Research and Standards			
GFCA 11.609		179,607	0
PASS-THROUGH PROGRAMS FROM: Total		**179,607**	**0**
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE Total		198,197	0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE			
PASS-THROUGH PROGRAMS FROM:			
ECS Federal, Inc.			
MRFSS Statistical Support Contract			
GGBA 11.210022		7,064	0
PASS-THROUGH PROGRAMS FROM: Total		**7,064**	**0**
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE Total		7,064	0
NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE			
DIRECT FROM:			
NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE			
State and Local Implementation Grant Program			
RFAA 11.549		29,346	794,602
DIRECT FROM: Total		**29,346**	**794,602**
NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE Total		29,346	794,602
DEPARTMENT OF COMMERCE Total		**287,846**	**794,602**
DEPARTMENT OF DEFENSE			
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE			
DIRECT FROM:			
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE			
Pueblo Chemical Demilitarization			
FAAA 12.Cooperative Agreement		39,076	0
FAAA 12.REIMS6-09-UCOLO4739		1,636,532	0
FAAA 12.REIMS6D-09-UCOLO07		34,167	0
DIRECT FROM: Total		**1,709,775**	**0**
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE Total		1,709,775	0
DEPARTMENT OF DEFENSE			
DIRECT FROM:			
DEPARTMENT OF DEFENSE			
Lowry Privatization II Long Term Project			
FAAA 12.Contract 06 FEA 00020		26,345	0
Unclassified Grants and Contracts			
DAAA 12.000		0	1,076,895
Sustainable Range Program-RTLA at For...			
GGBA 12.W9128F-12-2-0001 TO#0037		7,755	0
Clean Water Act Inspection and Stormw...			
GGBA 12.W911KB-10-2-0001 TO#0151		35,688	0
Environmental Restoration Technical E...			
GGBA 12.W9128F-12-2-0001 TO#0046		66,953	0
GGBA 12.W9128F-14-2-0001 TO#0005		225,657	0
Support Positions for Fort Riley, Kansas			
GGBA 12.W9128F-12-2-0001 TO#0042		64,151	0
Fort A.P. Hill Environmental Complian...			
GGBA 12.W9128F-12-2-0001 TO#0044		62,815	0
GGBA 12.W9128F-14-2-0001 TO#0004		355,874	0
Solid Waste Environmental Compliance ...			
GGBA 12.W911KB-10-2-0001 TO#0149		124,737	0
Natural Resource Study Support Wetlan...			
GGBA 12.W911KB-10-2-0001 TO#0150		8,722	0
Recreational Outreach Support, JBER			
GGBA 12.W911KB-10-2-0001 TO#0167		82,617	0
Threatened and Endangered Species Sup...			
GGBA 12.W911KB-10-2-0001 TO#0166		96,449	0
Fisheries and Wildlife Support, JBER			
GGBA 12.W911KB-10-2-0001 TO#0164		175,104	0
Natural Resources, Cultural Resources...			
GGBA 12.W9128F-12-2-0001 TO#0047		125,612	0
Toxic Materials Management Support fo...			
GGBA 12.W911KB-10-2-0001 TO#0169		27,675	0
Preconstruction Environmental Study o...			
GGBA 12.W911KB-10-2-0001 TO#0152		85,867	0
Archaeological Surveys for Forest Man...			
GGBA 12.W911KB-10-2-0001 TO#0109		19,066	0
GGBA 12.W911KB-10-2-0001 TO#0153		28,141	0
GGBA 12.W911KB-10-2-0001 TO#0189		9,863	0
Ecosystem Monitoring Study, Fort Wain...			
GGBA 12.W911KB-10-2-0001 TO#0154		30,702	0
Fauna Planning Level Study for Avian ...			
GGBA 12.W911KB-10-2-0001 TO#0155		19,687	0
Historic Preservation Study Support			
GGBA 12.W911KB-10-2-0001 TO#0156		46,762	0
Land Management and Forestry Support,...			
GGBA 12.W911KB-10-2-0001 TO#0165		212,735	0
Surveying Fort Wainwright's Building ...			
GGBA 12.W911KB-10-2-0001 TO#0157		9,306	0
Section 106 Historic Buildings Survey...			
GGBA 12.W911KB-10-2-0001 TO#0158		24,243	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
BAX SDZ Monitoring, Fort Wainwright, AK			
GGBA 12.W911KB-10-2-0001 TO#0159		64,322	0
Vegetation Planning Level Study, Fort...			
GGBA 12.W911KB-10-2-0001 TO#0160		85,082	0
Wetland Planning Level Studies, Fort ...			
GGBA 12.W911KB-10-2-0001 TO#0161		2,683	0
Invasive Plant Species Vegetation Pla...			
GGBA 12.W911KB-10-2-0001 TO#0162		2,293	0
National Environmental Policy Act (NE...			
GGBA 12.W911KB-10-2-0001 TO#0163		60,853	0
Migratory Bird Nesting Habitat Study ...			
GGBA 12.W911KB-10-2-0001 TO#0168		34,380	0
Provide Environmental Restoration Tec...			
GGBA 12.W9128F-12-2-0001 TO#0051		79,161	0
Provide Cultural Resources Technical ...			
GGBA 12.W9128F-12-2-0001 TO#0048		150,032	0
GGBA 12.W9128F-12-2-0001 TO#0058		6,230	0
GGBA 12.W9128F-12-2-0001 TO#0063		(325,312)	814,236
GGBA 12.W9128F-12-2-0001 TO#0075		74,669	0
Provide Environmental Technical Exper...			
GGBA 12.W9128F-12-2-0001 TO#0052		156,003	0
GGBA 12.W9128F-12-2-0001 TO#0069		279,925	0
Natural Resource Support at Travis Ai...			
GGBA 12.W9128F-12-2-0001 TO#0049		48,072	0
GGBA 12.W9128F-14-2-0001 TO#0018		45,726	0
Provide Georange Technical Support fo...			
GGBA 12.W9128F-12-2-0001 TO#0054		9,417	0
Integrated Training Area Management P...			
GGBA 12.W9128F-12-2-0001 TO#0061		601,247	0
GGBA 12.W9128F-14-2-0001 TO#0034		1,112,136	0
Army National Guard TSS /SRP Technica...			
GGBA 12.W9128F-12-2-0001 TO#0055		225,939	0
Sustainable Range Program - Yellow St...			
GGBA 12.W9128F-12-2-0001 TO#0059		84,220	0
Sustainable Range Program - Training ...			
GGBA 12.W9128F-12-2-0001 TO#0062		146,371	0
Provide Environmental Conservation Te...			
GGBA 12.W9128F-12-2-0001 TO#0053		24,750	0
GGBA 12.W9128F-12-2-0001 TO#0072		2,593	0
GGBA 12.W9128F-12-2-0001 TO#0087		59,192	0
GGBA 12.W9128F-14-2-0001 TO#0010		106,507	0
Natural Resource Support at Eglin AFB			
GGBA 12.W9128F-12-2-0001 TO#0064		303,346	0
Clean Air Act and Toxic Substances Co...			
GGBA 12.W9128F-12-2-0001 TO#0065		21,724	0
Stream, Lake and Habitat Survey and M...			
GGBA 12.W911KB-10-2-0001 TO#0175		154,324	0
Provide Fire Management Technical Exp...			
GGBA 12.W9128F-12-2-0001 TO#0076		1,092,273	0
Archaeological Survey and Testing			
GGBA 12.W911KB-10-2-0001 TO#0179		148,972	0
Clean Up and Restoration Branch of th...			
GGBA 12.W9128F-12-2-0001 TO#0066		216,720	0
Donnelly Training Area Historic Context			
GGBA 12.W911KB-10-2-0001 TO#0170		11,600	0
Archaeological Study for Army Trainin...			
GGBA 12.W911KB-10-2-0001 TO#0171		24,301	0
FWA Range and Training Land Assessment			
GGBA 12.W911KB-10-2-0001 TO#0173		174,196	0
FWA Environmental GIS Support			
GGBA 12.W911KB-10-2-0001 TO#0180		71,547	0
Species Beluga Whale Prey			
GGBA 12.W911KB-10-2-0001 TO#0176		37,256	0
GGBA 12.W911KB-10-2-0001 TO#0220		6,151	0
Wildland Fire Training for the Army I...			
GGBA 12.W9128F-12-2-0001 TO#0060		288,441	0
Natural Resources Support at the Tynd...			
GGBA 12.W9128F-12-2-0001 TO#0077		28,291	0
Natural Resource Support at Joint Bas...			
GGBA 12.W9128F-12-2-0001 TO#0068		56,495	0
Archaeological Site Evaluation for th...			
GGBA 12.W9128F-12-2-0001 TO#0071		33,345	0
Integrated Training Area Management S...			
GGBA 12.W9128F-12-2-0001 TO#0078		937	0
Technical Expertise for Environmental...			
GGBA 12.W9128F-12-2-0001 TO#0085		1,895,268	0
Integrated Management Support			
GGBA 12.W911KB-10-2-0001 TO#0182		109,677	0
Cultural Landscape Report for Tripler...			
GGBA 12.W911KB-10-2-0001 TO#0177		82,206	0
RYFO Environmental Impact Statement			
GGBA 12.W911KB-10-2-0001 TO#0181		5,239	0
Cultural Resources Technical Support ...			
GGBA 12.W9128F-12-2-0001 TO#0080		55,136	0
Sustainable Range Program Support, Fo...			
GGBA 12.W9128F-12-2-0001 TO#0081		68,264	0
Development and Support for Natural R...			
GGBA 12.W9128F-12-2-0001 TO#0084		102,838	0
Cultural Resources Technical Expertis...			
GGBA 12.W9128F-12-2-0001 TO#0082		458,727	0

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	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Provide Air Space Management Technica...			
GGBA 12.W9128F-12-2-0001 TO#0088		406,721	0
Historic Preservation Support for the...			
GGBA 12.W9128F-12-2-0001 TO#0086		41,556	0
ICRMP Development			
GGBA 12.W911KB-10-2-0001 TO#0178		103,746	0
Cultural Resources Professional Techn...			
GGBA 12.W9128F-12-2-0001 TO#0089		71,482	0
Sustainable Range Program/Integrated ...			
GGBA 12.W9128F-12-2-0001 TO#0095		107,547	0
GGBA 12.W9128F-14-2-0001 TO#0084		9,855	0
EC Program Evaluation and Assessment ...			
GGBA 12.W911KB-10-2-0001 TO#0183		91,322	0
ARNG Environmental Strategic Cleanup ...			
GGBA 12.W9128F-12-2-0001 TO#0091		1,669,532	0
GGBA 12.W9128F-14-2-0001 TO#0039		59,537	0
Cultural Support at Fort Riley, Kansas			
GGBA 12.W9128F-12-2-0001 TO#0093		192,243	0
Natural Resources Technical Support a...			
GGBA 12.W9128F-12-2-0001 TO#0092		553,301	0
Integrated Training Area Management (...			
GGBA 12.W9128F-12-2-0001 TO#0090		85,460	0
GGBA 12.W9128F-14-2-0001 TO#0007		445,492	0
GGBA 12.W9128F-14-2-0001 TO#0046		230,830	0
Cultural Resources Geophysical Archae...			
GGBA 12.W9128F-14-2-0001 TO#0001		54,020	0
BAX SDZ Monitoring			
GGBA 12.W911KB-10-2-0001 TO#0184		17,651	0
Section 106 Mitigation Requiring Reev...			
GGBA 12.W911KB-10-2-0001 TO#0185		7,302	0
Section 106 Historic Context and Surv...			
GGBA 12.W911KB-10-2-0001 TO#0186		14,780	0
Surveying FWA Buildings and Structures			
GGBA 12.W911KB-10-2-0001 TO#0187		3,015	0
Wetland Planning Level Studies			
GGBA 12.W911KB-10-2-0001 TO#0188		4,663	0
Vegetation PLS			
GGBA 12.W911KB-10-2-0001 TO#0190		2,432	0
SPCC Plan Implementation and Complian...			
GGBA 12.W911KB-10-2-0001 TO#0206		63,287	0
Information Management Support for th...			
GGBA 12.W9128F-12-2-0001 TO#0097		97,927	0
Sustainable Range Program ITAM Progra...			
GGBA 12.W9128F-12-2-0001 TO#0098		254,944	0
GGBA 12.W9128F-12-2-0001 TO#0099		74,188	0
Fort A.P. Hill Clean Air Act, Toxic S...			
GGBA 12.W9128F-14-2-0001 TO#0003		93,077	0
Stormwater Management Plan and Wastew...			
GGBA 12.W911KB-10-2-0001 TO#0207		108,702	0
To Provide Technical Expertise for En...			
GGBA 12.W9128F-14-2-0001 TO#0006		675,381	0
Mew Gull Study			
GGBA 12.W911KB-10-2-0001 TO#0191		25,486	0
The Active Channel and the Ordinary H...			
GGBA 12.W9128F-14-2-0001 TO#0002		20,511	0
Section 106 Archaeological Study for ...			
GGBA 12.W911KB-10-2-0001 TO#0193		14,173	0
GGBA 12.W911KB-10-2-0001 TO#0200		4,847	0
Evaluating Bat Habitat on Donnelly Tr...			
GGBA 12.W911KB-10-2-0001 TO#0192		62,929	0
Section 106 Archaeological Survey for...			
GGBA 12.W911KB-10-2-0001 TO#0195		15,196	0
GGBA 12.W911KB-10-2-0001 TO#0194		1,490	0
Section 106 Historic Architectural Su...			
GGBA 12.W911KB-10-2-0001 TO#0196		2,070	0
Section 106 Historic Architecture and...			
GGBA 12.W911KB-10-2-0001 TO#0197		4,058	0
Section 106 Historic Building Survey ...			
GGBA 12.W911KB-10-2-0001 TO#0198		1,948	0
Section 106 Archaeological Surveys fo...			
GGBA 12.W911KB-10-2-0001 TO#0199		6,839	0
Section 106 Archaeological Site Evalu...			
GGBA 12.W911KB-10-2-0001 TO#0201		3,361	0
Mitigation of Migratory Bird Flight R...			
GGBA 12.W911KB-10-2-0001 TO#0202		37,771	0
TFTA King Salmon Habitat Study			
GGBA 12.W911KB-10-2-0001 TO#0203		38,020	0
Ecosystem Monitoring Study			
GGBA 12.W911KB-10-2-0001 TO#0204		1,414	0
Fauna PLS for Avian Species and Distr...			
GGBA 12.W911KB-10-2-0001 TO#0205		34,467	0
Solid Waste and Recycling Efficiency ...			
GGBA 12.W911KB-10-2-0001 TO#0211		43,040	0
GGBA 12.W911KB-10-2-0001 TO#0217		85,550	0
GIS Support, Wheeler Army Airfield, H...			
GGBA 12.W911KB-10-2-0001 TO#0213		79,628	0
Environmental Mission Data Layer Deve...			
GGBA 12.W911KB-10-2-0001 TO#0214		122,895	0
Provide Technical Support for AFCEC N...			
GGBA 12.W9128F-14-2-0001 TO#0008		377,307	825,724
Provide CR Technical & Tribal Consult...			
GGBA 12.W9128F-14-2-0001 TO#0009		206,051	109,675

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PROGRAM NAME / STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Preble's Meadow Jumping Mouse Habitat...				
GGBA	12.W9128F-14-2-0001 TO#0012		47,555	632,040
RTA Sustainable Range Study				
GGBA	12.W911KB-10-2-0001 TO#0210		87,494	0
DTA Sustainable Range Study				
GGBA	12.W911KB-10-2-0001 TO#0208		64,707	0
FWA Sustainable Range Study				
GGBA	12.W911KB-10-2-0001 TO#0209		100,419	0
Web Development Support				
GGBA	12.W911KB-10-2-0001 TO#0216		97,132	0
Natural, Cultural, and Environmental ...				
GGBA	12.W911KB-10-2-0001 TO#0212		626,564	0
Environmental Compliance Support Proj...				
GGBA	12.W911KB-10-2-0001 TO#0215		152,801	0
To Provide Georange Technical Support...				
GGBA	12.W9128F-14-2-0001 TO#0011		66,488	0
Environmental Compliance Programs Sup...				
GGBA	12.W9128F-14-2-0001 TO#0019		56,546	0
Geographic Information Systems Suppor...				
GGBA	12.W9128F-14-2-0001 TO#0022		78,451	0
LRAM and RTLA Support				
GGBA	12.W9128F-14-2-0001 TO#0013		120,370	0
Sustainable Range Program, ITAM Progr...				
GGBA	12.W9128F-14-2-0001 TO#0023		135,858	0
Forest Habitat Study, Fort Wainwright...				
GGBA	12.W911KB-10-2-0001 TO#0218		82,222	0
Army National Guard TSS / SRP Technic...				
GGBA	12.W9128F-14-2-0001 TO#0027		1,250,997	0
GGBA	12.W9128F-14-2-0001 TO#0077		46,069	0
NEPA Support, Fort Wainwright, Alaska				
GGBA	12.W911KB-10-2-0001 TO#0222		10,666	0
Stormwater Management Plan Compliance...				
GGBA	12.W911KB-10-2-0001 TO#0223		52,235	0
Cultural Resources Historical Documen...				
GGBA	12.W9128F-14-2-0001 TO#0021		45,566	0
Fort Hunter Liggett Cultural Studies ...				
GGBA	12.W9128F-14-2-0001 TO#0024		430,417	0
Environmental Compliance Support, For...				
GGBA	12.W9128F-14-2-0001 TO#0025		328,862	0
Conservation Programs Support for Eas...				
GGBA	12.W9128F-14-2-0001 TO#0017		1,067,239	0
GGBA	12.W9128F-14-2-0001 TO#0040		6,563	0
Natural Resource Support for Joint Ba...				
GGBA	12.W911KB-10-2-0001 TO#0219		103,889	0
SRP Analysis Support: Site Evaluation...				
GGBA	12.W9128F-14-2-0001 TO#0014		16,707	0
Sustainable Range Program Support for...				
GGBA	12.W9128F-14-2-0001 TO#0015		79,251	0
Training Land Restoration Project Sup...				
GGBA	12.W9128F-14-2-0001 TO#0016		122,161	0
Naval Cultural Support				
GGBA	12.W9128F-14-2-0001 TO#0037		28,080	0
Environmental Conservation Technical ...				
GGBA	12.W9128F-14-2-0001 TO#0030		38,206	0
Hazardous Material, Hazardous Waste, ...				
GGBA	12.W9128F-14-2-0001 TO#0029		330,709	0
EMS Support for Moody AFB				
GGBA	12.W9128F-14-2-0001 TO#0036		24,985	0
Wildlife Surveys at Parks Reserve For...				
GGBA	12.W9128F-14-2-0001 TO#0041		86,541	0
US Army Garrison Fort Hunter Liggett ...				
GGBA	12.W9128F-14-2-0001 TO#0043		11,105	0
Natural Resources and Cultural Resour...				
GGBA	12.W9128F-14-2-0001 TO#0033		145,821	0
Stream, Lake & Habitat Survey & Silvi...				
GGBA	12.W911KB-10-2-0001 TO#0224		27,013	0
Storm Water Discharge Monitoring and ...				
GGBA	12.W911KB-15-2-0001 TO#0001		24,183	0
Integrated Natural Resources Manageme...				
GGBA	12.W911KB-10-2-0001 TO#0113		20,772	0
GGBA	12.W911KB-15-2-0001 TO#0002		53,083	0
Natural Resource Technical Expertise,...				
GGBA	12.W9128F-14-2-0001 TO#0042		56,329	0
Environmental Support, 1st Special Op...				
GGBA	12.W9128F-14-2-0001 TO#0044		34,282	0
Survey/Inventory Update Cultural Reso...				
GGBA	12.W9128F-14-2-0001 TO#0045		35,419	0
Bird Study, JBER, Alaska				
GGBA	12.W911KB-10-2-0001 TO#0225		15,796	0
Field Support for Clean Air Act and S...				
GGBA	12.W9128F-14-2-0001 TO#0055		30,905	0
Support Positions at Fort Riley, Kansas				
GGBA	12.W9128F-14-2-0001 TO#0047		15,434	0
US Army Garrison Environmental Compli...				
GGBA	12.W9128F-14-2-0001 TO#0054		23,375	0
Vandenberg Natural Resources Support				
GGBA	12.W9128F-14-2-0001 TO#0052		65,771	24,854
USAG Hawaii Environmental Compliance ...				
GGBA	12.W9128F-14-2-0001 TO#0058		52,389	0
Pohakuloa Training Area (PTA) Environ...				
GGBA	12.W9128F-14-2-0001 TO#0060		35,238	0
USAG Hawaii Spill Prevention, Control...				
GGBA	12.W9128F-14-2-0001 TO#0063		15,942	0
Cultural Resources Technical and Trib...				
GGBA	12.W9128F-14-2-0001 TO#0059		25,737	0

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	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Army National Guard Installations GIS...			
GGBA 12.W9128F-14-2-0001 TO#0048		37,707	0
ITAM Training Support Information Pro...			
GGBA 12.W9128F-14-2-0001 TO#0062		66,725	0
Natural Resource Program Support at B...			
GGBA 12.W9128F-14-2-0001 TO#0072		82,316	0
AP Hill Clean Air Act, Toxic Substanc...			
GGBA 12.W9128F-14-2-0001 TO#0051		357	0
Biosecurity and Invasive Species Tech...			
GGBA 12.W9128F-14-2-0001 TO#0056		306	0
Environmental Program Evaluation Proj...			
GGBA 12.W9128F-14-2-0001 TO#0061		20,497	0
USAG Hawaii Clean Water Act and Waste...			
GGBA 12.W9128F-14-2-0001 TO#0066		12,995	0
Environmental Technical Expertise for...			
GGBA 12.W9128F-14-2-0001 TO#0068		15,051	0
ARNG Compliance Support			
GGBA 12.W9128F-14-2-0001 TO#0050		265,225	0
Natural and Cultural Resources Profes...			
GGBA 12.W9128F-14-2-0001 TO#0057		113,536	0
Native American Consultation Services...			
GGBA 12.W9128F-14-2-0001 TO#0081		16,365	0
Provide Environmental Compliance Tech...			
GGBA 12.W9128F-14-2-0001 TO#0083		13,419	0
Fire Management Technical Expertise f...			
GGBA 12.W9128F-14-2-0001 TO#0071		132,929	0
Clean Water Act and Wastewater Suppor...			
GGBA 12.W9128F-14-2-0001 TO#0074		306	0
Conservation Education and Training S...			
GGBA 12.W9128F-14-2-0001 TO#0075		9,472	0
USAG HI Spill Prevention, Controls & ...			
GGBA 12.W9128F-14-2-0001 TO#0080		3,876	0
Survey-Inventory Update, Cultural Res...			
GGBA 12.W9128F-14-2-0001 TO#0092		1,832	0
Camp Ravenna Joint Military Training ...			
GGBA 12.W9128F-14-2-0001 TO#0095		163	0
Wetland, Archaeological and Raptor St...			
GGBA 12.W911KB-10-2-0001 TO#0099		8,602	0
Joint Base Elmendorf/Richardson Compl...			
GGBA 12.W911KB-10-2-0001 TO#0102		54,284	0
Archaeological Site Monitoring BAX Mi...			
GGBA 12.W911KB-10-2-0001 TO#0104		9,194	0
Technical Expertise on the Hazardous ...			
GGBA 12.W9128F-12-2-0001 TO#0067		299,702	0
Provide Environmental Compliance Supp...			
GGBA 12.W9128F-12-2-0001 TO#0057		278,481	0
Cultural and Natural Resources Suppor...			
GGBA 12.W9128F-12-2-0001 TO#0056		79,171	0
RTA Range and Training Land Assessmen...			
GGBA 12.W911KB-10-2-0001 TO#0174		289,089	0
DTA Range and Training Land Assessment			
GGBA 12.W911KB-10-2-0001 TO#0172		195,796	0
Environmental Compliance Program Impl...			
GGBA 12.W911KB-10-2-0001 TO#0081		155,256	0
Ecosystem Monitoring Study at Fort Wa...			
GGBA 12.W911KB-10-2-0001 TO#0090		12,480	0
Hazardous Material Management System ...			
GGBA 12.W911KB-10-2-0001 TO#0097		64,425	0
Pollution Prevention Efficiency Study...			
GGBA 12.W911KB-10-2-0001 TO#0079		440	0
Cultural Resources Survey & Documenta...			
GGBA 12.W911KB-10-2-0001 TO#0077		2,696	0
BAX SDZ Mitigation Study on Fort Wain...			
GGBA 12.W911KB-10-2-0001 TO#0076		(29)	0
Vegetation Planning Level Study Fort ...			
GGBA 12.W911KB-10-2-0001 TO#0094		(272)	0
Environmental Compliance Program Supp...			
GGBA 12.W911KB-10-2-0001 TO#0121		16,310	0
Historic Preservation Study Support a...			
GGBA 12.W911KB-10-2-0001 TO#0110		27,471	0
Integrated Cultural Resources Managem...			
GGBA 12.W911KB-10-2-0001 TO#0111		8,363	0
Cultural Resource Survey and Document...			
GGBA 12.W911KB-10-2-0001 TO#0112		52,641	0
HABS Level 1 Documentation Hangars 2 ...			
GGBA 12.W911KB-10-2-0001 TO#0114		48,793	0
Migratory Bird Habitat Mapping and En...			
GGBA 12.W911KB-10-2-0001 TO#0115		2,026	0
Range and Training Land Assessment an...			
GGBA 12.W911KB-10-2-0001 TO#0117		25,894	0
Range and Training Land Assessment, D...			
GGBA 12.W911KB-10-2-0001 TO#0119		1,435	0
Range and Training Land Assessment			
GGBA 12.W911KB-10-2-0001 TO#0120		1,481	0
Environmental Compliance Program Eval...			
GGBA 12.W911KB-10-2-0001 TO#0118		70,055	0
Mitigation for the Removal of the Ove...			
GGBA 12.W911KB-10-2-0001 TO#0116		153,290	0
Wetland and Waterbody Mapping and Ass...			
GGBA 12.W911KB-10-2-0001 TO#0125		123,732	0
GGBA 12.W911KB-10-2-0001 TO#0126		115,343	0
Provide Technical Expertise for GeoBa...			
GGBA 12.W9128F-12-2-0001 TO#0024		263,816	0
Provide Fire Management Technical Ass...			
GGBA 12.W9128F-12-2-0001 TO#0027		(194)	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Stormwater Inventory and Condition As...			
GGBA 12.W911KB-10-2-0001 TO#0138		45,776	0
Environmental Compliance Support at B...			
GGBA 12.W911KB-10-2-0001 TO#0137		69,729	0
Environmental Compliance Technical As...			
GGBA 12.W9128F-12-2-0001 TO#0035		1,106,643	0
O'io Gulch Archaeological Survey			
GGBA 12.W911KB-10-2-0001 TO#0142		3,831	0
Environmental Compliance Support			
GGBA 12.W911KB-10-2-0001 TO#0139		64,199	0
Environmental NEPA Technical Support			
GGBA 12.W911KB-10-2-0001 TO#0140		44,538	0
Little Brown Bat Study on TFTA and YTA			
GGBA 12.W911KB-10-2-0001 TO#0141		51,595	0
Safe Drinking Water Compliance Study ...			
GGBA 12.W911KB-10-2-0001 TO#0057		72,327	0
DIRECT FROM: Total		**28,371,165**	**3,483,424**
PASS-THROUGH PROGRAMS FROM:			
Three Rivers RC&D Council, Inc.			
Historic Structures Survey Support, E...			
GGBA 12.TRRCD-CSU-05		(1,272)	0
PASS-THROUGH PROGRAMS FROM: Total		**(1,272)**	**0**
DEPARTMENT OF DEFENSE Total		28,369,893	3,483,424
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE			
DIRECT FROM:			
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE			
DVP - USAFA			
GGJA 12.IPA#1502		146,299	0
DIRECT FROM: Total		**146,299**	**0**
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE Total		146,299	0
DEPARTMENT OF THE ARMY, OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF DEFENSE			
DIRECT FROM:			
DEPARTMENT OF THE ARMY, OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF DEFENSE			
Collaborative Research & Development			
GGBA 12.114 / 12.W912DQ-14-2-0001-0001		110,778	0
GGBA 12.114 / 12.W912DQ-14-2-0001-0002		314,464	0
GGBA 12.114 / 12.W912DQ-14-2-0001-0003		130,110	0
GGBA 12.114 / 12.W912DQ-14-2-0001-0004		162,516	0
Flood Control Projects			
WAAA 12.106		0	49,739
State Memorandum of Agreement Program for the Reimbursement of Technical Services			
FAAA 12.113		1,107,488	0
Estuary Habitat Restoration Program			
GGBA 12.130 / 12.FA8903-16-2-0003		46,590	0
DIRECT FROM: Total		**1,871,946**	**49,739**
DEPARTMENT OF THE ARMY, OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF DEFENSE Total		1,871,946	49,739
DEPARTMENT OF THE NAVY, OFFICE OF THE CHIEF OF NAVAL RESEARCH, DEPARTMENT OF DEFENSE			
DIRECT FROM:			
DEPARTMENT OF THE NAVY, OFFICE OF THE CHIEF OF NAVAL RESEARCH, DEPARTMENT OF DEFENSE			
Basic & Applied Scientific Research			
GFEA 12.300		3,058,481	0
GGBA 12.300 / 12.N00014-15-1-2075		2,200	0
GGBA 12.300 / 12.W9126G-11-2-0016 W9126G1420012		19,993	0
GGBA 12.300 / 12.W9126G-11-2-0019 W9126G1420012		47,827	0
GGBA 12.300 / 12.W9126G-11-2-0026 W912DY0920001		77,767	0
GGBA 12.300 / 12.W9126G-11-2-0042 W912DY0920020		330,008	0
GGBA 12.300 / 12.W9126G-11-2-0044 W912DY0920020		352,815	0
GGBA 12.300 / 12.W9126G-11-2-0046 W912DY0920020		412,317	0
GGBA 12.300 / 12.W9126G-11-2-0052 W912DY0920020		135,162	0
GGBA 12.300 / 12.W9126G-11-2-0055 W912DY0920001		3,898,498	0
GGBA 12.300 / 12.W9126G-11-2-0061 W912DY0920020		37,951	0
GGBA 12.300 / 12.W9126G-12-2-0024 W9126G1420018		212,139	0
GGBA 12.300 / 12.W9126G-12-2-0029 W912DY0920001		107,019	0
GGBA 12.300 / 12.W9126G-12-2-0044 W9126G1420012		92,989	0
GGBA 12.300 / 12.W9126G-12-2-0046 W912DY0920001		199,783	0
GGBA 12.300 / 12.W9126G-12-2-0050 W9126G1420012		265,306	0
GGBA 12.300 / 12.W9126G-12-2-0052 W912DY0920020		(21,080)	0
GGBA 12.300 / 12.W9126G-12-2-0053 W9126G1420012		512,689	0
GGBA 12.300 / 12.W9126G-12-2-0065 W912DY0920001		2,519	0
GGBA 12.300 / 12.W9126G-13-2-0008 W912DY0920001		104,482	0
GGBA 12.300 / 12.W9126G-13-2-0013 W912DY0920020		82,759	0
GGBA 12.300 / 12.W9126G-13-2-0019 W912DY0920020		85,367	0
GGBA 12.300 / 12.W9126G-13-2-0020 W912DY0920001		127,523	0
GGBA 12.300 / 12.W9126G-13-2-0025 W912DY0920001		889,768	0
GGBA 12.300 / 12.W9126G-13-2-0026 W912DY0920020		389,403	0
GGBA 12.300 / 12.W9126G-13-2-0033 W912DY0920020		198,448	0
GGBA 12.300 / 12.W9126G-13-2-0036 W912DY0920020		68,455	0
GGBA 12.300 / 12.W9126G-13-2-0040 W912DY0920001		145,794	0
GGBA 12.300 / 12.W9126G-13-2-0048 W912DY0920001		147,488	0
GGBA 12.300 / 12.W9126G-13-2-0050 W912DY0920020		(983)	0
GGBA 12.300 / 12.W9126G-13-2-0055 W912DY0920001		47,009	0
GGBA 12.300 / 12.W9126G-14-2-0020 W9126G1022010		20,070	0
GGBA 12.300 / 12.W9126G-14-2-0023 W9126G1420018		119,900	0
GGBA 12.300 / 12.W9126G-14-2-0026 W9126G1420018		6,494	0
GGBA 12.300 / 12.W9126G-14-2-0033 W9126G1420018		372,141	0
GGBA 12.300 / 12.W9126G-14-2-0037 W9126G1420012		10,673	0
GGBA 12.300 / 12.W9126G-14-2-0049 W9126G1420012		78,327	0
GGBA 12.300 / 12.W9126G-14-2-0050 W9126G1022010		149,072	0
GGBA 12.300 / 12.W9126G-14-2-0051 W9126G1420012		16,907	0
GGBA 12.300 / 12.W9126G-14-2-0052 W9126G1420012		17,243	0
GGBA 12.300 / 12.W9126G-14-2-0053 W9126G1420012		90,053	0
GGBA 12.300 / 12.W9126G-14-2-0054 W9126G1420012		107,418	0
GGBA 12.300 / 12.W9126G-14-2-0055 W9126G1420012		30,217	0
GGBA 12.300 / 12.W9126G-14-2-0062 W9126G1420012		(3,171)	0
GGBA 12.300 / 12.W9126G-14-2-0063 W9126G1420012		93,083	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY | CFDA NUMBER / OTHER ID NUMBER | NONCASH INDICATOR | DIRECT EXPENDITURES | PASSED THROUGH

GGBA	12.300 / 12.W9126G-14-2-0064 W9126G1420018		18,413	0
GGBA	12.300 / 12.W9126G-14-2-0065 W9126G1420012		64,703	0
GGBA	12.300 / 12.W9126G-14-2-0066 W9126G1420018		91,658	0
GGBA	12.300 / 12.W9126G-14-2-0067 W9126G1420012		88,860	0
GGBA	12.300 / 12.W9126G-14-2-0069 W9126G1022010		703,905	0
GGBA	12.300 / 12.W9126G-14-2-0070 W9126G1420012		53,413	0
GGBA	12.300 / 12.W9126G-14-2-0080 W9126G1420012		67,656	0
GGBA	12.300 / 12.W9126G-15-2-0003 W9126G1420018		80,126	0
GGBA	12.300 / 12.W9126G-15-2-0022 W9126G1420018		56,492	0
GGBA	12.300 / 12.W9126G-15-2-0020 W9126G1420018		79,032	0
GGBA	12.300 / 12.W9126G-15-2-0023 W9126G1420018		95,952	0
GGBA	12.300 / 12.W9126G-15-2-0025 W9126G1420018		39,028	0
GGBA	12.300 / 12.W9126G-15-2-0038 W9126G1420012		1,735	0
GGBA	12.300 / 12.W9126G-15-2-0041 W9126G1420012		31,758	0
GGBA	12.300 / 12.W9126G-15-2-0045 W9126G1420012		167,579	0
GGBA	12.300 / 12.W9126G-15-2-0058 W9126G1420012		40,975	0
GGBA	12.300 / 12.W9126G-15-2-0042 W9126G1420012		58,013	0
GGBA	12.300 / 12.W9126G-15-2-0057 W9126G1420012		6,354	0
GGBA	12.300 / 12.W9126G-15-2-0063 W9126G1420012		4,350	0
GGBA	12.300 / 12.W9126G-15-2-0049 W9126G1420012		43,159	0
GGBA	12.300 / 12.W9126G-15-2-0060 W9126G1420012		19,743	0
GSAA	12.300		17,489	0
DIRECT FROM: Total			**14,968,716**	**0**
DEPARTMENT OF THE NAVY, OFFICE OF THE CHIEF OF NAVAL RESEARCH, DEPARTMENT OF DEFENSE Total			14,968,716	0
FEDERAL VOTING ASSISTANCE PROGRAM, DEPARTMENT OF DEFENSE				
DIRECT FROM:				
FEDERAL VOTING ASSISTANCE PROGRAM, DEPARTMENT OF DEFENSE				
Electronic Absentee Systems for Elections				
VAAA	12.217 / 12.VF008FVP0		20,000	0
DIRECT FROM: Total			**20,000**	**0**
FEDERAL VOTING ASSISTANCE PROGRAM, DEPARTMENT OF DEFENSE Total			20,000	0
NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE				
DIRECT FROM:				
NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE				
National Guard Military Operations & Maintenance (O&M) Projects				
OAAA	12.401		13,506,180	0
DIRECT FROM: Total			**13,506,180**	**0**
NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE Total			13,506,180	0
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE				
DIRECT FROM:				
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE				
Language Grant Program				
GFBA	12.900		13,889	0
DIRECT FROM: Total			**13,889**	**0**
PASS-THROUGH PROGRAMS FROM:				
American Institute of Mathematics				
SW Colorado Math Teachers' Circle				
GSAA	12.H98230-15-1-0204		1,416	0
PASS-THROUGH PROGRAMS FROM: Total			**1,416**	**0**
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE Total			15,305	0
OFFICE OF ECONOMIC ADJUSTMENT, DEPARTMENT OF DEFENSE				
DIRECT FROM:				
OFFICE OF ECONOMIC ADJUSTMENT, DEPARTMENT OF DEFENSE				
Economic Adjustment Assistance for State Governments				
EDAA	12.617		1,438,766	0
DIRECT FROM: Total			**1,438,766**	**0**
OFFICE OF ECONOMIC ADJUSTMENT, DEPARTMENT OF DEFENSE Total			1,438,766	0
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE				
PASS-THROUGH PROGRAMS FROM:				
Chatfield Rec Prjt				
PMAA	12.DACW45033001		738,236	0
Cherry Creek Recreation Project				
PMAA	12.DACW45033002		692,098	0
PASS-THROUGH PROGRAMS FROM: Total			**1,430,334**	**0**
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE Total			1,430,334	0
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE				
DIRECT FROM:				
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE				
Basic, Applied, & Advanced Research in Science and Engineering				
GGBA	12.630 / 12.W9126G-12-2-0011 W912DY0920020		293,791	0
GGBA	12.630 / 12.W9126G-12-2-0015 W912DY0920001		9,166	0
GGBA	12.630 / 12.W9132T-13-2-0032		3,823	0
GGBA	12.630 / 12.W9132T-13-2-0037		21,587	0
GGBA	12.630 / 12.W9132T-14-2-0028		104,036	0
GGBA	12.630 / 12.W9132T-14-2-0031		73,648	0
GYAA	12.630		56,549	0
Legacy Resource Management Program				
OAAA	12.632		5,530	0
Task Force for Business & Stability Operations				
GGBA	12.597 / 12.HQ0034-13-1-0001		1,494	0
DIRECT FROM: Total			**569,624**	**0**
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE Total			569,624	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
U.S. ARMY MATERIAL COMMAND, DEPARTMENT OF DEFENSE			
DIRECT FROM:			
U.S. ARMY MATERIAL COMMAND, DEPARTMENT OF DEFENSE			
Basic Scientific Research			
GSAA 12.431 / 12.W911NF-12-1-0074		8,837	0
DIRECT FROM: Total		**8,837**	**0**
PASS-THROUGH PROGRAMS FROM:			
TECHNOLOGY STUDENT ASSOCIATION			
Basic Scientific Research			
GFCA 12.431 / 12.543005-19A29A		16,827	0
GFCA 12.431 / 12.email dated 1/28/2016		2,422	0
PASS-THROUGH PROGRAMS FROM: Total		**19,249**	**0**
U.S. ARMY MATERIAL COMMAND, DEPARTMENT OF DEFENSE Total		28,086	0
U.S. ARMY MEDICAL COMMAND, DEPARTMENT OF DEFENSE			
DIRECT FROM:			
U.S. ARMY MEDICAL COMMAND, DEPARTMENT OF DEFENSE			
Military Medical Research & Development			
GFEA 12.420		124,160	0
DIRECT FROM: Total		**124,160**	**0**
U.S. ARMY MEDICAL COMMAND, DEPARTMENT OF DEFENSE Total		124,160	0
DEPARTMENT OF DEFENSE Total		**64,199,084**	**3,533,163**
DEPARTMENT OF EDUCATION			
DEPARTMENT OF EDUCATION			
DIRECT FROM:			
DEPARTMENT OF EDUCATION			
Unclassified Grants and Contracts			
DAAA 84.000 / 84.ED-03-CO-0035		144,876	0
DAAA 84.000 / 84.ED-08-CO-0023		6,426	0
Race to the Top			
DAAA 84.413		1,351,156	667,466
Race to the Top – Early Learning Challenge			
IHAA 84.412		13,708,615	3,664,082
Program Income for Upward Bound			
GGBA 84.P047A120867 action 3		16,367	0
DIRECT FROM: Total		**15,227,440**	**4,331,548**
PASS-THROUGH PROGRAMS FROM:			
NATIONAL WRITING PROJECT			
National Writing Project Model			
GFEA 84.928 / 84.00-CO02-SEED2014		18,561	0
PASS-THROUGH PROGRAMS FROM: Total		**18,561**	**0**
DEPARTMENT OF EDUCATION Total		15,246,001	4,331,548
OFFICE OF CAREER, TECHNICAL, AND ADULT EDUCATION, DEPARTMENT OF EDUCATION			
DIRECT FROM:			
OFFICE OF CAREER, TECHNICAL, AND ADULT EDUCATION, DEPARTMENT OF EDUCATION			
Adult Education-Basic Grant to States			
DAAA 84.002		744,803	5,703,181
Career and Technical Education-Basic Grants to States			
GJAA 84.048		8,386,141	7,302,263
DIRECT FROM: Total		**9,130,944**	**13,005,444**
OFFICE OF CAREER, TECHNICAL, AND ADULT EDUCATION, DEPARTMENT OF EDUCATION Total		9,130,944	13,005,444
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION			
DIRECT FROM:			
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION			
Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)			
DAAA 84.330		0	824,727
Education for Homeless Children and Youth			
DAAA 84.196		147,113	515,575
English Language Acquisition State Grants			
DAAA 84.365		459,707	8,667,326
GFEA 84.365		427,702	9,576
GGJA 84.365 / 84.T365Z120260		629,634	0
GKAA 84.365		287,986	0
GYAA 84.365		409,823	0
Grants for State Assessments and Related Activities			
DAAA 84.369		5,816,357	0
High School Graduation Initiative			
DAAA 84.360		295,055	803,515
Improving Teacher Quality State Grants			
DAAA 84.367		929,186	25,529,788
Mathematics and Science Partnerships			
DAAA 84.366		96,712	1,808,899
Migrant Education: Coordination Program			
DAAA 84.144		38,298	0
Migrant Education: State Grant Program			
DAAA 84.011		1,485,411	5,477,908
Migrant Education_College Assistance Migrant Program			
GGJA 84.149		89,531	0
GTAA 84.149		432,981	0
GYAA 84.149		428,595	0
Rural Education			
DAAA 84.358		31,802	508,456
Safe and Drug-Free Schools and Communities_National Programs			
DAAA 84.184		34,828	121,880
School Improvement Grants			
DAAA 84.377		700,534	5,290,854
Title I Grants to Local Educational Agencies			
DAAA 84.010		2,150,437	156,684,535
Title I State Agency Program for Neglected and Delinquent Children			
DAAA 84.013		0	562,375
Twenty-First Century Community Learning Centers			
DAAA 84.287		530,063	9,254,733

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Javits Gifted and Talented Students Education Grant Program			
DAAA 84.206		41,033	0
Civil Rights Training and Advisory Services			
GTAA 84.004		691,004	0
DIRECT FROM: Total		**16,153,792**	**216,060,147**
PASS-THROUGH PROGRAMS FROM:			
Eagle County School District RE-50			
Mathematics and Science Partnerships			
GKAA 84.366 / 84.102214		18,292	0
NATIONAL WRITING PROJECT			
Improving Teacher Quality State Grants			
GFEA 84.367 / 84.00-CO02-SEED2016		7,181	0
No Child Left Behind			
Improving Teacher Quality State Grants			
GAAA 84.367		424,124	0
PASS-THROUGH PROGRAMS FROM: Total		**449,597**	**0**
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION Total		16,603,389	216,060,147
OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION			
DIRECT FROM:			
OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION			
Charter Schools			
DAAA 84.282		450,460	8,069,395
Teacher Quality Partnership Grants			
GFEA 84.336		1,159,229	232,860
Transition to Teaching			
GFEA 84.350		30,231	0
DIRECT FROM: Total		**1,639,920**	**8,302,255**
PASS-THROUGH PROGRAMS FROM:			
Ohio State University			
Transition to Teaching			
GTAA 84.350		91,271	0
Parents as Teachers National Center, Inc.			
Fund for the Improvement of Education			
GTAA 84.215		8,477	0
PASS-THROUGH PROGRAMS FROM: Total		**99,748**	**0**
OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION Total		1,739,668	8,302,255
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION			
DIRECT FROM:			
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION			
Centers for International Business Education			
GFEA 84.220		249,407	0
Child Care Access Means Parents in School			
GGBA 84.335 / 84.P335A140173		132,457	93,309
GJJA 84.335		270,155	0
GJLA 84.335		138,551	0
Fund for the Improvement of Postsecondary Education			
GJAA 84.116		106	29,295
Gaining Early Awareness and Readiness for Undergraduate Programs			
GFCA 84.334		27,927	0
Higher Education_Institutional Aid			
GGJA 84.031		185,498	0
GGJA 84.031 / 84.P031C110010		1,054,465	0
GJHA 84.031		2,436,873	0
GJMA 84.031		1,445,942	0
GTAA 84.031		110,905	0
GYAA 84.031		1,743,607	84,048
GGJA 84.031 / 84.P031S150019		291,954	0
Graduate Assistance in Areas of National Need			
GFEA 84.200		9,459	0
Overseas Programs - Group Projects Abroad			
GTAA 84.021		4,886	0
DIRECT FROM: Total		**8,102,192**	**206,652**
PASS-THROUGH PROGRAMS FROM:			
University Of New Mexico			
Higher Education_Institutional Aid			
GYAA 84.031 / 84.008100-87W4		154,874	0
Gear Up			
Gaining Early Awareness and Readiness for Undergraduate Programs			
GAAA 84.334		4,740,750	0
Child Care Access Means Parents in School			
GFCA 84.335		95,165	0
Fund for the Improvement of Postsecondary Education			
GFCA 84.116		(7,801)	0
Higher Education_Institutional Aid			
GFCA 84.031		345,986	0
PASS-THROUGH PROGRAMS FROM: Total		**5,328,974**	**0**
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION Total		13,431,166	206,652
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION, HIGHER EDUCATION DEPARTMENT			
DIRECT FROM:			
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION, HIGHER EDUCATION DEPARTMENT			
Strengthening Minority-Serving Institutions			
GSAA 84.382 / 84.P382C110018		484,090	0
DIRECT FROM: Total		**484,090**	**0**
PASS-THROUGH PROGRAMS FROM:			
College Access Challenge Grant			
College Access Challenge Grant Program			
GAAA 84.378		550	0
PASS-THROUGH PROGRAMS FROM: Total		**550**	**0**
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION, HIGHER EDUCATION DEPARTMENT Total		484,640	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION			
DIRECT FROM:			
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION			
Assistive Technology			
GFEA 84.224		(133,224)	0
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities			
GFEA 84.325		425,856	26,501
GKAA 84.325		896,457	0
Special Education - State Personnel Development			
DAAA 84.323		72,746	425
Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with			
DAAA 84.326		116,004	0
GFEA 84.326		(8)	0
Training Interpreters for Individuals who are Deaf and Individuals who are Deaf-Blind			
GKAA 84.160		258,889	0
Rehabilitation Long-Term Training			
GKAA 84.129		153,642	0
Rehabilitation Services_Vocational Rehabilitation Grants to States			
IHAA 84.126		28,948,390	7,642,508
Rehabilitation Services_Independent Living Services for Older Individuals Who are Blind			
IHAA 84.177		44,101	449,478
Special Education-Grants for Infants and Families			
IHAA 84.181		5,102,080	1,187,974
Supported Employment Services for Individuals with the Most Significant Disabilities			
IHAA 84.187		374,635	0
Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training			
IHAA 84.265		41,157	0
DIRECT FROM: Total		**36,300,725**	**9,306,886**
PASS-THROUGH PROGRAMS FROM:			
SALUS University			
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities			
GKAA 84.325 / 84.UNC 88401 15-16		58,334	0
UNIVERSITY OF SOUTH FLORIDA			
Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with			
GFEA 84.326 / 84.5830-1251-00-D-2		(408)	0
PASS-THROUGH PROGRAMS FROM: Total		**57,926**	**0**
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION Total		36,358,651	9,306,886
OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION			
DIRECT FROM:			
OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION			
Federal Family Education Loans			
GDAA 84.032		337,292,632	0
GKAA 84.032		5,286,705	0
Perkins Loan Cancellations			
GFBA 84.037		58,364	0
GFCA 84.037		29,725	0
GFEA 84.037		257,461	0
GTAA 84.037		141,265	0
DIRECT FROM: Total		**343,066,152**	**0**
OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION Total		343,066,152	0
DEPARTMENT OF EDUCATION Total		**436,060,611**	**251,212,932**
DEPARTMENT OF ENERGY			
DEPARTMENT OF ENERGY			
DIRECT FROM:			
DEPARTMENT OF ENERGY			
Long-Term Surveillance and Maintenance			
FAAA 81.136		207,663	0
FAAA 81.136 / 81.DE-FC01-98GJ79476		66,977	0
Office of Science Financial Assistance Program			
GGBA 81.049 / 81.DE-0000000SC13875		2,800	0
GGBA 81.049 / 81.DESC0014918		4,000	0
State Energy Program			
EFAA 81.041 / 81.DE-EE0006208		1,098,012	0
Unclassified Grants and Contracts			
GFBA 81.000		179,485	0
Weatherization Assistance for Low-Income Persons			
EFAA 81.042 / 81.DE-EE0006142		4,993,659	0
ICARUS Cosmic Ray Tagger Development			
GGBA 81.Purchase Order No. 623528		72,082	0
Planarization of Optical Coatings wit...			
GGBA 81.B611884		46,199	0
DIRECT FROM: Total		**6,670,877**	**0**
PASS-THROUGH PROGRAMS FROM:			
Lawrence Berkeley National Laboratory			
Watershed Function Science Focus Area			
GSAA 81.7296795		2,002	0
Western Governors Association			
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed So			
RBAA 81.106 / 81.30-316-03D		178,719	0
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis			
GFCA 81.117		73,307	51,108
PASS-THROUGH PROGRAMS FROM: Total		**254,028**	**51,108**
DEPARTMENT OF ENERGY Total		6,924,905	51,108
DEPARTMENT OF ENERGY Total		**6,924,905**	**51,108**
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Abandoned Infants			

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
JAAA 93.551 / 93. RP3 / 90CB0184		354,398	0
Adoption Assistance			
IHAA 93.659		244,343	16,149,384
Adoption Opportunities			
IHAA 93.652		45,936	5,335
Affordable Care Act (ACA) Abstinence Education Program			
DAAA 93.235		129,843	529,038
Community Services Block Grant			
GJFA 93.569		35,060	0
NAAA 93.569		377,164	5,879,737
Community-Based Child Abuse Prevention Grants			
IHAA 93.590		530,390	0
Foster Care_Title IV-E			
IHAA 93.658		10,550,723	64,917,347
Grants to States for Access and Visitation Programs			
JAAA 93.597 / 93. Z15 / 1501COSAVP		84,877	0
Head Start			
GJHA 93.600		6,580,783	0
IHAA 93.600		84,379	0
Native American Programs			
GFEA 93.612		23,392	0
Refugee and Entrant Assistance_Discretionary Grants			
IHAA 93.576		70,713	291,682
Guardianship Assistance			
IHAA 93.090		57,334	363,365
Affordable Care Act (ACA) Personal Responsibility Education Program			
IHAA 93.092		380,251	461,337
Promoting Safe and Stable Families			
IHAA 93.556		2,017,830	1,052,236
Child Support Enforcement			
IHAA 93.563		21,948,773	31,920,453
Child Support Enforcement Research			
IHAA 93.564		76,312	179,200
Refugee and Entrant Assistance_State Administered Programs			
IHAA 93.566		1,246,258	4,968,401
Low-Income Home Energy Assistance			
IHAA 93.568		6,048,829	35,535,799
Refugee and Entrant Assistance_Wilson/Fish Program			
IHAA 93.583		579,237	1,732,842
Refugee and Entrant Assistance_Targeted Assistance Grants			
IHAA 93.584		49,762	854,046
Chafee Education and Training Vouchers Program (ETV)			
IHAA 93.599		630,721	0
Adoption and Legal Guardianship Incentive Payments			
IHAA 93.603		39,464	0
Children's Justice Grants to States			
IHAA 93.643		234,243	(4,178)
Stephanie Tubbs Jones Child Welfare Services Program			
IHAA 93.645		787,491	3,232,057
Social Services Block Grant			
IHAA 93.667		5,231,341	20,709,738
Child Abuse and Neglect State Grants			
IHAA 93.669		303,527	0
Child Abuse and Neglect Discretionary Activities			
IHAA 93.670		266,692	75,796
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services			
IHAA 93.671		296,933	1,164,979
Chafee Foster Care Independence Program			
IHAA 93.674		468,642	1,507,386
State Court Improvement Program			
JAAA 93.586 / 93. CB4 / 1501COSCIP		136,566	0
JAAA 93.586 / 93. CD4 / 1501COSCID		186,570	0
JAAA 93.586 / 93. CT4 / 1501COSCIT		127,343	0
DIRECT FROM: Total		**60,226,120**	**191,525,980**
PASS-THROUGH PROGRAMS FROM:			
AMERICAN ACADEMY OF PEDIATRICS			
Head Start			
GFEA 93.600 / 93.719150 NRC		94,237	0
CALIFORNIA RURAL INDIAN HEALTH BOARD			
Native American Programs			
GFEA 93.612 / 93.589YR7		189,535	0
CHAPIN HALL AT THE UNIVERSITY OF CHICAGO			
Adoption Assistance			
GFEA 93.659 / 93.AWD-153974		62,095	0
CITY AND COUNTY OF DENVER			
Community Services Block Grant			
GJDA 93.569		132,358	0
ICF INTERNATIONAL			
Native American Community Research, Demonstration, and Pilot Projects			
GFEA 93.340 / 93.15JTPO0527		36,924	0
University Of Utah			
Foster Care_Title IV-E			
GFEA 93.658 / 93.10044957		67,280	0
GFEA 93.658 / 93.10044957_YR03PRE		18,017	0
American Library Association			
Native American Programs			
GKAA 93.612 / 93.ALA/NLM-UNC2016		250	0
PASS-THROUGH PROGRAMS FROM: Total		**600,696**	**0**
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		60,826,816	191,525,980

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
ADMINISTRATION FOR COMMUNITY LIVING, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
ADMINISTRATION FOR COMMUNITY LIVING, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Prog			
IHAA 93.734		32,089	95,950
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)			
FAAA 93.761		227,904	0
Medicare Enrollment Assistance Program			
SFAA 93.071		10,570	264,050
Special Programs for the Aging: Title III, Part D: Disease Prevention and Health Promotion Services			
IHAA 93.043		8,445	204,801
Special Programs for the Aging: Title VII, Chapter 2: Long Term Care Ombudsman Services for Older Individua			
IHAA 93.042		(3,973)	240,199
Special Programs for the Aging_Title IV_and Title II_Discretionary Projects			
IHAA 93.048		69,837	43,037
SFAA 93.048		162,186	79,629
UHAA 93.048 / 93.90NW002901		41,102	12,600
UHAA 93.048 / 93.90NW002201		52,013	56,400
Special Programs for the Aging_Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Ex			
IHAA 93.041		9,724	48,210
University Centers for Excellence in Developmental Disabilities Education, Research, and Service			
GFEA 93.632		531,624	0
Voting Access for Individuals with Disabilities_Grants to States			
VAAA 93.617 / 93.VF015H110		26,594	0
ACL Assistive Technology			
GFEA 93.464		529,958	0
Alzheimer's Disease Demonstration Grants to States			
IHAA 93.051		102	135,586
National Family Caregiver Support, Title III, Part E			
IHAA 93.052		151,740	1,722,279
Lifespan Respite Care Program			
IHAA 93.072		2,163	119,011
ACL Independent Living State Grants			
IHAA 93.369		(57,231)	372,373
Affordable Care Act – Aging and Disability Resource Center			
IHAA 93.517		(4,921)	0
Developmental Disabilities Basic Support and Advocacy Grants			
IHAA 93.630		617,904	238,013
DIRECT FROM: Total		**2,407,830**	**3,632,138**
ADMINISTRATION FOR COMMUNITY LIVING, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		2,407,830	3,632,138
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Research on Healthcare Costs, Quality and Outcomes			
GFEA 93.226		14,410	0
DIRECT FROM: Total		**14,410**	**0**
PASS-THROUGH PROGRAMS FROM:			
DENVER HEALTH AND HOSPITAL AUTHORITY			
Research on Healthcare Costs, Quality and Outcomes			
GFEA 93.226 / 93.E3415-1		3,577	0
OREGON HEALTH SCIENCES UNIVERSITY			
Research on Healthcare Costs, Quality and Outcomes			
GFEA 93.226 / 93.9008531_UCDENVER-MOD4		17,228	0
PASS-THROUGH PROGRAMS FROM: Total		**20,805**	**0**
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		35,215	0
AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
State Capacity Building			
FAAA 93.240		290,368	0
Health Program for Toxic Substances and Disease Registry			
FAAA 93.161		1,205	0
DIRECT FROM: Total		**291,573**	**0**
AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		291,573	0
BUREAU OF HEALTH RESOURCES DEVELOPMENT, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
PASS-THROUGH PROGRAMS FROM:			
COLORADO NONPROFIT DEVELOPMENT CENTER			
HIV Emergency Relief Project Grants			
GFEA 93.914 / 93.H89HA00027		83,846	0
PASS-THROUGH PROGRAMS FROM: Total		**83,846**	**0**
BUREAU OF HEALTH RESOURCES DEVELOPMENT, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		83,846	0
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Adult Viral Hepatitis Prevention and Control			
FAAA 93.270		91,346	0
Affordable Care Act - National Environmental Public Health Tracking Program-Network Implementation			
FAAA 93.538		833,598	0
Assistance Programs for Chronic Disease Prevention and Control			
FAAA 93.945		1,178,487	214,171
Centers for Disease Control and Prevention_Investigations and Technical Assistance			
FAAA 93.283		10,261,009	1,379,458

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

			NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems					
	FAAA	93.988		74	0
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Base					
	DAAA	93.079		23,132	20,712
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs					
	FAAA	93.946		190,876	0
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC).					
	FAAA	93.815		514,719	0
Emerging Infections Programs					
	FAAA	93.317		38,993	0
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					
	FAAA	93.323		362,883	380
HIV Prevention Activities_Health Department Based					
	FAAA	93.940		3,036,934	1,983,475
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance					
	FAAA	93.944		852,173	62,238
Immunization Cooperative Agreements					
	FAAA	93.268	*	1,899,858	56,819,016
Injury Prevention and Control Research and State and Community Based Programs					
	FAAA	93.136		1,245,713	360,332
Occupational Safety and Health Program					
	FAAA	93.262		82,571	0
	GFEA	93.262		690,199	944,700
	GGBA	93.262 / 93.5U54OH008085-11 REVISED		222,379	27,398
	GGBA	93.262 / 93.5U54OH008085-12		558,626	1,017
PPHF 2012 National Public Health Improvement Initiative					
	FAAA	93.507		13,397	0
Preventive Health and Health Services Block Grant					
	FAAA	93.991		1,222,251	537,080
Preventive Health Services_Sexually Transmitted Diseases Control Grants					
	FAAA	93.977		1,007,737	118,574
Project Grants and Cooperative Agreements for Tuberculosis Control Programs					
	FAAA	93.116		482,219	113,660
Public Health Emergency Preparedness					
	FAAA	93.069		2,544,465	6,728,212
State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)					
	FAAA	93.757		490,934	87,792
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the					
	FAAA	93.521		1,354,015	207,325
Well-Integrated Screening and Evaluation for Women Across the Nation					
	FAAA	93.094		713,117	93,687
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agr					
	FAAA	93.074		313,409	409,257
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance f					
	FAAA	93.539		1,530,892	108,337
Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance – fina					
	FAAA	93.733		394,706	0
Child Lead Poisoning Prevention Surveillance financed in part by Prevention and Public Health (PPHF) Progra					
	FAAA	93.753		247,354	92,841
Surveillance for Diseases Among Immigrants and Refugees financed in part by Prevention and Public Health Fu					
	FAAA	93.755		5,947	0
	IHAA	93.755		847,244	374
DIRECT FROM: Total				**33,251,257**	**70,310,036**
PASS-THROUGH PROGRAMS FROM:					
DENVER HEALTH AND HOSPITAL AUTHORITY					
Birth Defects and Developmental Disabilities - Prevention and Surveillance					
	GFEA	93.073 / 93.E3663A-1		5,885	0
	GFEA	93.073 / 93.E3663A-2		26,629	0
HIV Demonstration, Research, Public and Professional Education Projects					
	GFEA	93.941 / 93.E3062B-5		(659)	0
	GFEA	93.941 / 93.E3062B-5A		(65)	0
Preventive Health Services_Sexually Transmitted Diseases Control Grants					
	GFEA	93.977 / 93.E4135D-1		31,375	0
HIV Prevention Activities_Non-Governmental Organization Based					
	GFEA	93.939 / 93.E3979-1A		59,099	0
NATL ASSN OF CHRONIC DISEASE DIRECTORS					
Centers for Disease Control and Prevention_Investigations and Technical Assistance					
	GFEA	93.283 / 93.0542014		(10)	0
	GFEA	93.283 / 93.2712015		39,987	0
UNIVERSITY OF NEVADA AT RENO					
Birth Defects and Developmental Disabilities - Prevention and Surveillance					
	GFEA	93.073 / 93.UNR-15-54		12,578	0
Utah Dept of Health					
Environmental Public Health and Emergency Response					
	FAAA	93.070 / 93.1430704		234,277	0
Assoc of State and Territorial Health Officials					
Building Capacity of the Public Health System to Improve Population Health through National, Non-Profit Org					
	FAAA	93.524 / 93.83-12303		41,452	58,196

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
NON-ACA/PPHF-Building Capacity of the Public Health System to Improve Population Health through National			
No			
FAAA 93.424		16,181	0
NATIONAL NETWORK OF PUBLIC HEALTH INSTIT			
Prevention of Disease, Disability, and Death by Infectious Diseases			
GFEA 93.084 / 93.C871		63,541	0
NATIONAL AHEC ORGANIZATION			
Centers for Disease Control and Prevention_Investigations and Technical Assistance			
GFEA 93.283 / 93.1H23IP000960-01		3,459	0
PASS-THROUGH PROGRAMS FROM: Total		**533,729**	**58,196**
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		33,784,986	70,368,232
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
ACA - State Innovation Models: Funding for Model Design and Model Testing Assistance			
UHAA 93.624 / 93.1G1CMS331185		4,765,717	958,607
Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review			
SFAA 93.511		1,304,308	0
Affordable Care Act: Testing Experience and Functional Assessment Tools			
UHAA 93.627 / 93.1H1CMS331311		562,280	0
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations			
SFAA 93.779		290,641	267,920
Children's Health Insurance Program			
UHAA 93.767 / 93.CBHP all		208,366,711	433,671
Medicare_Supplementary Medical Insurance			
FAAA 93.774		235,401	0
Money Follows the Person Rebalancing Demonstration			
UHAA 93.791 / 93.1L1CMS330743-OI-0O MFP330819A		1,406,240	0
Section 223 Demonstration Programs to Improve Community Mental Health Services			
UHAA 93.829 / 93.16SM62963A		33,630	0
CHPBON			
UHAA 93.75X0515		11,700	0
ACA-Transforming Clinical Practice Initiative: Practice Transformation Networks (PTNs)			
UHAA 93.638 / 93.1L1CMS331466-01-00		514,236	0
ACA Support for Demonstration Ombudsman Programs Serving Beneficiaries of State Demonstrations to Integrate			
IHAA 93.634		6,381	153,049
Affordable Care Act Implementation Support for State Demonstrations to Integrate Care for Medicare-Medicaid			
UHAA 93.628 / 93.HHMS5002011		4,801,164	0
DIRECT FROM: Total		**222,298,409**	**1,813,247**
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		222,298,409	1,813,247
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Unclassified Grants and Contracts			
GFBA 93.000		(792)	0
DIRECT FROM: Total		**(792)**	**0**
PASS-THROUGH PROGRAMS FROM:			
CITY AND COUNTY OF DENVER			
Unclassified Grants and Contracts			
GFEA 93.000 / 93.201419145		77,935	0
Space Science Institute			
Unclassified Grants and Contracts			
GFEA 93.000 / 93.SUBAWD 00650		15,066	0
RESPIRATORY HEALTH ASSOCIATION			
Unclassified Grants and Contracts			
GFEA 93.000 / 93.SUB #005		14,964	0
PASS-THROUGH PROGRAMS FROM: Total		**107,965**	**0**
DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		107,173	0
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Food and Drug Administration_Research			
FAAA 93.103		363,837	0
BIAA 93.103 / 93.U18FD005576		289,080	0
BIAA 93.103 / 93.HHSF223201310160C		49,820	0
Food Safety and Security Monitoring Project			
FAAA 93.448		349,335	0
DIRECT FROM: Total		**1,052,072**	**0**
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		1,052,072	0
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Advanced Education Nursing Grant Program			
GFEA 93.247		97,143	0
Affordable Care Act (ACA) Expansion of Physician Assistant Training Program			
GFEA 93.514		154,000	0
Affordable Care Act (ACA) Primary Care Residency Expansion Program			
GFEA 93.510		929,070	0
Affordable Care Act (ACA) Public Health Training Centers Program, Resources Development and Academic Suppor			
GFEA 93.516		554,755	159,987
AIDS Education and Training Centers			
GFEA 93.145		46,210	333,725
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices			
FAAA 93.130		220,425	0
Emergency Medical Services for Children			
FAAA 93.127		11,391	107,849
Grants for Primary Care Training and Enhancement			
GFEA 93.884		394,286	69,185
GJLA 93.884		134,208	0
Grants to States for Loan Repayment Program			
FAAA 93.165		0	1,327,297

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Grants to States to Support Oral Health Workforce Activities			
FAAA 93.236		173,465	322,055
HIV Care Formula Grants			
FAAA 93.917		10,838,818	11,428,681
Maternal and Child Health Federal Consolidated Programs			
FAAA 93.110		216,705	0
FAAA 93.110 / 93.H6MM22737-CDPHE		114,206	0
GFEA 93.110		1,147,113	0
Maternal and Child Health Services Block Grant to the States			
FAAA 93.994		4,701,993	3,941,261
Model State-Supported Area Health Education Centers			
GFEA 93.107		84,220	622,443
National Research Service Award in Primary Care Medicine			
GFEA 93.186		330,292	0
Preventive Medicine and Public Health Residency Training Program, Integrative Medicine Program, and Nationa			
GFEA 93.117		456,933	0
Ryan White HIV/AIDS Dental Reimbursements/Community Based Dental Partnership			
GFEA 93.924		68,847	179,521
Universal Newborn Hearing Screening			
GFEA 93.251		62,037	177,250
ARRA - Nurse Faculty Loan Program			
GFEA 93.408		1,995	0
ARRA Grants for Training in Primary Care Medicine and Dentistry Training and Enhancement			
GJLA 93.403		88,699	0
Rural Health Medical Education Demonstration Projects			
GTAA 93.906		(943)	0
Traumatic Brain Injury State Demonstration Grant Program			
IHAA 93.234		224,786	0
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program			
IHAA 93.505		1,523,744	6,509,450
DIRECT FROM: Total		**22,574,398**	**25,178,704**
PASS-THROUGH PROGRAMS FROM:			
AMERICAN ACADEMY OF PEDIATRICS			
Maternal and Child Health Federal Consolidated Programs			
GFEA 93.110 / 93.753101-UCD		7,101	0
GFEA 93.110 / 93.753102-UCD		18,156	0
ASSOCIATION FOR PUBLIC HEALTH LABORATORI			
Maternal and Child Health Federal Consolidated Programs			
GFEA 93.110 / 93.56400-600-150-15-01		781	0
GFEA 93.110 / 93.56300-600-150-16-02		167,667	0
GFEA 93.110 / 93.56300-600-160-16-08		25,706	0
Autism Society of Colorado			
Maternal and Child Health Federal Consolidated Programs			
FAAA 93.110		282,439	48,898
NATL ASSN OF CHRONIC DISEASE DIRECTORS			
Affordable Care Act (ACA) Public Health Training Centers Program, Resources Development and Academic Suppor			
GFEA 93.516 / 93.1862016		2,090	0
OREGON HEALTH SCIENCES UNIVERSITY			
Maternal and Child Health Federal Consolidated Programs			
GFEA 93.110 / 93.9008441_UCD		105,268	0
PUEBLO COMMUNITY HEALTH CENTER			
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease			
GFEA 93.918 / 93.0305-022-SD_AMD13		1,271	0
GFEA 93.918 / 93.0305-033-D		814	0
GFEA 93.918 / 93.0305-033-SD		375	0
TEXAS HEALTH INSTITUTE			
Health Care and Other Facilities			
GFEA 93.887 / 93.AWD-133761		(1,591)	0
Maternal and Child Health Federal Consolidated Programs			
GFEA 93.110 / 93.AWD-160136		42,795	0
The Civic Canopy			
Maternal and Child Health Federal Consolidated Programs			
FAAA 93.110		4,996	0
University of California, Los Angeles			
Maternal and Child Health Federal Consolidated Programs			
GGBA 93.110 / 93.1920 G RA026		13,642	0
University Of Washington			
AIDS Education and Training Centers			
GFEA 93.145 / 93.UWSC8705 (BPO10461)		159,335	0
GFEA 93.145 / 93.UWSC8715*(BPO10572)		263,547	0
Graduate Psychology Education Program and Patient Navigator and Chronic Disease Prevention Program			
GFCA 93.191		169,819	0
Nursing Workforce Diversity			
GFCA 93.178		412,057	0
Denver Office of HIV Resources			
HIV Care Formula Grants			
GJDA 93.917		80	0
PASS-THROUGH PROGRAMS FROM: Total		**1,676,348**	**48,898**
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		24,250,746	25,227,602
INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Indian Health Service: Health Management Development Program			
GFEA 93.228		1,422,803	194,566
DIRECT FROM: Total		**1,422,803**	**194,566**
INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		1,422,803	194,566

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Aging Research			
GFBA 93.866		563	0
GFEA 93.866		1,259,411	0
GGBA 93.866 / 93.1F31AG051291-01		32,024	0
Alcohol Research Programs			
GFEA 93.273		371,400	0
Allergy, Immunology and Transplantation Research			
GFEA 93.855		952,750	0
GGBA 93.855 / 93.3R01AI067380-10S1		44,992	0
Arthritis, Musculoskeletal and Skin Diseases Research			
GFEA 93.846		638,910	0
Biomedical Research and Research Training			
GFEA 93.859		1,246,152	104,203
GGBA 93.859 / 93.5F31GM105363-03		19,330	0
GSAA 93.859 / 93.T34GM092711		139,914	0
Cancer Research Manpower			
GFBA 93.398		29,323	0
GFEA 93.398		1,635,909	66,094
Cardiovascular Disease Research			
GFEA 93.837		1,884,740	54,856
GGBA 93.837 / 93.F32HL129730		23,570	0
GGBA 93.837 / 93.1F31HL126377-01A1		32,109	0
Child Health and Human Development Extramural Research			
GFEA 93.865		558,029	103,884
GGBA 93.865 / 93.2F31HD078090-02		32,593	0
Diabetes, Digestive and Kidney Diseases Extramural Research			
GFEA 93.847		1,851,361	145,806
Drug Abuse and Addiction Research Programs			
GFEA 93.279		206,659	0
GGBA 93.279 / 93.5F31DA035586-03		33,115	0
Extramural Research Programs in the Neurosciences and Neurological Disorders			
GFEA 93.853		491,515	0
GGBA 93.853 / 93.1F31NS096841-01		5,844	0
Lung Diseases Research			
GFEA 93.838		1,684,633	43,174
Medical Library Assistance			
GFEA 93.879		643,762	0
Mental Health Research Grants			
GFEA 93.242		627,193	0
National Center for Advancing Translational Sciences			
GFEA 93.350		270,457	0
FAAA 93.350		0	5,000
Nursing Research			
GFEA 93.361		5,830	0
Oral Diseases and Disorders Research			
GFEA 93.121		92,617	0
Research Infrastructure Programs			
GFEA 93.351		246,267	0
GGBA 93.351 / 93.5F30OD021442-02		32,326	0
Research Related to Deafness and Communication Disorders			
GFEA 93.173		292,636	0
Trans-NIH Research Support			
GFEA 93.310		410,158	0
Vision Research			
GFEA 93.867		4,457	0
Population Research			
GFEA 93.864		2	0
DIRECT FROM: Total		**15,800,551**	**523,017**
PASS-THROUGH PROGRAMS FROM:			
AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI			
Career Development Awards			
GFEA 93.277 / 93.K12DA000357		74,040	0
GFEA 93.277 / 93.K12DA000357_06		(4)	0
CINCINNATI CHILDREN'S HOSPITAL MEDICAL C			
Child Health and Human Development Extramural Research			
GFEA 93.865 / 93.130474		83,231	0
Columbia University			
Extramural Research Programs in the Neurosciences and Neurological Disorders			
GFEA 93.853 / 93.1(GG010312-06)		20,170	0
GFEA 93.853 / 93.1(GG010312-13)		109,080	0
EMORY UNIVERSITY, ATLANTA			
Cardiovascular Disease Research			
GFEA 93.837 / 93.S607673		564	0
Georgia State University			
Diabetes, Digestive and Kidney Diseases Extramural Research			
GFEA 93.847 / 93.25732-74		4,116	0
KAISER FOUNDATION HEALTH PLAN COLORADO			
Cancer Cause and Prevention Research			
GFEA 93.393 / 93.115-9341-UCOL-01		38,455	0
NATL JEWISH HOSPITAL			
Lung Diseases Research			
GFEA 93.838 / 93.2020051708		(16,812)	0
NRG ONCOLOGY FOUNDATION , INC			
Cancer Treatment Research			
GFEA 93.395 / 93.RABEN-YR.2		7,088	0
UNIVERSITY OF FLORIDA			
Trans-NIH Research Support			
GFEA 93.310 / 93.UFDSP00010649		114,756	0

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PROGRAM NAME / STATE AGENCY / CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
University Of Minnesota			
Trans-NIH Research Support			
GFEA 93.310 / 93.N005259903		96,378	0
GFEA 93.310 / 93.N005471801		18,978	0
University Of Pennsylvania			
Child Health and Human Development Extramural Research			
GFEA 93.865 / 93.564112		95	0
GFEA 93.865 / 93.564122		63,160	0
University Of Utah			
Medical Library Assistance			
GFEA 93.879 / 93.10019330-02		123,901	0
WASHINGTON STATE UNIVERSITY			
Minority Health and Health Disparities Research			
GFEA 93.307 / 93.116801 G003348		5,165	0
WASHINGTON UNIV IN ST LOUIS MISSOURI			
Child Health and Human Development Extramural Research			
GFEA 93.865 / 93.WU-15-95		36,924	0
GFEA 93.865 / 93.WU-16-92		117,838	0
PASS-THROUGH PROGRAMS FROM: Total		**897,123**	**0**
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		16,697,674	523,017
OFFICE OF POPULATION AFFAIRS, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
OFFICE OF POPULATION AFFAIRS, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Family Planning_Services			
FAAA 93.217		300,904	3,189,703
DIRECT FROM: Total		**300,904**	**3,189,703**
OFFICE OF POPULATION AFFAIRS, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		300,904	3,189,703
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
National Bioterrorism Hospital Preparedness Program			
FAAA 93.889		2,277,806	750,705
State Partnership Grant Program to Improve Minority Health			
FAAA 93.296		19,074	0
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities			
FAAA 93.817		153,857	590,472
Advance Interoperable Health Information Technology Services to Support Health Information Exchange			
UHAA 93.719 / 93.90IX001201A, 90IX001201B		610,162	0
Research of the Responsible Conduct of Research (RCR)			
GGBA 93.085 / 93.1ORIIR1500140100		16,263	0
DIRECT FROM: Total		**3,077,162**	**1,341,177**
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		3,077,162	1,341,177
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Block Grants for Prevention and Treatment of Substance Abuse			
IHAA 93.959		1,813,585	21,486,958
Protection and Advocacy for Individuals with Mental Illness			
FAAA 93.138		244,759	9,390
Substance Abuse and Mental Health Services_Projects of Regional and National Significance			
DAAA 93.243		485,055	1,452,266
EAAA 93.243		1,467,446	0
GFEA 93.243		796,083	40,900
GTAA 93.243		439,567	0
IHAA 93.243		1,030,488	3,050,297
NAAA 93.243		(6,770)	0
GJLA 93.243		44,776	0
GZAA 93.243		59,274	0
JAAA 93.243 / 93.722 / 5H79TI020921		3,038	0
JAAA 93.243 / 93. PTG602 / 1H79TI025490A		232,974	0
JAAA 93.243 / 93. R03 / 5H79TI023289		202,832	0
JAAA 93.243 / 93. R06 / 5H79TI023279		4,385	0
JAAA 93.243 / 93. RF1 / 5H79TI023686		143,864	0
JAAA 93.243 / 93. RY4 / 1H79TI025036		279,650	0
JAAA 93.243 / 93. TCG802 / 1H79 SM061689A		268,420	0
JAAA 93.243 / 93. TCG805 / 1H79TI025917		333,995	0
JAAA 93.243 / 93. TT4 / 1H79TI025425		308,867	0
JAAA 93.243 / 93. TV1 / 1H79TI024163		30,369	0
Projects for Assistance in Transition from Homelessness (PATH)			
IHAA 93.150		(215,467)	887,162
Block Grants for Community Mental Health Services			
IHAA 93.958		2,021,364	4,172,133
DIRECT FROM: Total		**9,988,554**	**31,099,106**
PASS-THROUGH PROGRAMS FROM:			
SIGNAL BEHAVIORAL HEALTH NETWORK			
Block Grants for Prevention and Treatment of Substance Abuse			
GFEA 93.959 / 93.SIGNAL09-10		115,557	0
4th JUDICIAL DISTRICT			
Substance Abuse and Mental Health Services_Projects of Regional and National Significance			
GFCA 93.243 / 93.IA SIGNE 3-25-2013		9,122	0
PASS-THROUGH PROGRAMS FROM: Total		**124,679**	**0**
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		10,113,233	31,099,106
DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		**376,750,442**	**328,914,768**
DEPARTMENT OF HOMELAND SECURITY			
DEPARTMENT OF HOMELAND SECURITY			
DIRECT FROM:			
DEPARTMENT OF HOMELAND SECURITY			
Boating Safety Financial Assistance			
PMAA 97.012 / 97.150108		443,281	0
PMAA 97.012 / 97.160108		388,791	0
Chemical Stockpile Emergency Preparedness Program			
RFAA 97.040		985,347	5,512,433
Community Assistance Program: State Support Services Element (CAP-SSSE)			
PDAA 97.023 / 97.EMD2014GR1401		83,190	0

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PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
PDAA 97.023 / 97.EMD2015GR1501		118,295	0
Cooperating Technical Partners			
PDAA 97.045 / 97.EWM2014CA00222		95,207	0
PDAA 97.045 / 97.EWM2014CA00224		115,890	0
PDAA 97.045 / 97.EMW13CA00035		88,428	0
PDAA 97.045 / 97.EMW13CA00036		131,377	0
PDAA 97.045 / 97.EMD212GR1282		13,750	0
PDAA 97.045 / 97.EMD211GR1191		18,905	0
PDAA 97.045 / 97.EMD211GR1182		99,330	0
PDAA 97.045 / 97.EMW2015CA00128		45,910	0
PDAA 97.045 / 97.EMW-2014-CA-00231		963	0
PDAA 97.045 / 97.EMW13CA00034		16,178	0
Disaster Assistance Projects			
RFAA 97.088		1,206,486	0
Disaster Grants - Public Assistance (Presidentially Declared Disasters)			
RFAA 97.036		88,505	46,182,230
Emergency Management Performance Grants			
RFAA 97.042		3,006,017	2,151,656
Flood Mitigation Assistance			
RFAA 97.029		19,054	257,654
Hazard Mitigation Grant			
RFAA 97.039		1,789,362	3,850,548
Homeland Security Biowatch Program			
FAAA 97.091		256,971	0
Homeland Security Grant Program			
RFAA 97.067		1,262,979	5,964,884
National Dam Safety Program			
PEAA 97.041 / 97.EMW2015GR00068S01		186,525	0
National Fire Academy Training Assistance			
RCAA 97.018		2,789	0
Pre-Disaster Mitigation			
RFAA 97.047		12,853	6,731,987
Urban Areas Security Initiative			
RFAA 97.008		4,905	347,283
Citizenship Education and Training			
GJCA 97.010		22,134	0
Assistance to Firefighters Grant			
RCAA 97.044		749,984	0
Fire Management Assistance Grant			
RCAA 97.046		9,621,395	0
DIRECT FROM: Total		**20,874,801**	**70,998,675**
PASS-THROUGH PROGRAMS FROM:			
Texas A & M			
Centers for Homeland Security			
GGBA 97.061 / 97.06-S150635		32,897	0
Texas A&M			
Centers for Homeland Security			
BEAA 97.061 / 97.06-S131613		45,163	0
BEAA 97.061 / 97.06-S140624		11,796	0
National Dam Safety Program			
PEAA 97.041 / 97.EMW2014GR00092S01		51,243	0
PASS-THROUGH PROGRAMS FROM: Total		**141,099**	**0**
DEPARTMENT OF HOMELAND SECURITY Total		21,015,900	70,998,675
DEPARTMENT OF HOMELAND SECURITY Total		**21,015,900**	**70,998,675**
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
DIRECT FROM:			
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Unclassified Grants and Contracts			
NAAA 14.000 / 14.DU100K900016684		15,183	0
DIRECT FROM: Total		**15,183**	**0**
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total		15,183	0
OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
DIRECT FROM:			
OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Continuum of Care Program			
NAAA 14.267		4,767,245	647,301
Emergency Solutions Grant Program			
NAAA 14.231		83,931	1,426,038
HOME Investment Partnerships Program			
NAAA 14.239		536,427	4,093,762
Housing Opportunities for Persons with AIDS			
NAAA 14.241		13,462	314,019
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			
NAAA 14.228		620,428	7,710,393
DIRECT FROM: Total		**6,021,493**	**14,191,513**
OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total		6,021,493	14,191,513
OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
DIRECT FROM:			
OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Fair Housing Assistance Program: State and Local			
SDAA 14.401		384,431	0
DIRECT FROM: Total		**384,431**	**0**
OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total		384,431	0
OFFICE OF PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
DIRECT FROM:			
OFFICE OF PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Family Self-Sufficiency Program			
NAAA 14.896		5,196	27,431
DIRECT FROM: Total		**5,196**	**27,431**

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	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
PASS-THROUGH PROGRAMS FROM:			
Denver Housing Authority			
Affordable Housing Development in Main Street Rejuvenation Projects			
GTAA 14.878		15,136	0
PASS-THROUGH PROGRAMS FROM: Total		**15,136**	**0**
OFFICE OF PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total		20,332	27,431
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total		**6,441,439**	**14,218,944**
DEPARTMENT OF JUSTICE			
BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE			
DIRECT FROM:			
BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE			
Drug Court Discretionary Grant Program			
JAAA 16.585 / 16.TCG804 / 2014 DC BX 0071		150,147	0
JAAA 16.585 / 16.DR01 / 2015 DC BX 0027		39,474	0
JAAA 16.585 / 16.DR02 / 2015 DC BX 0031		15,266	0
JAAA 16.585 / 16. PTG601 / 2014 DC BX 0088		244,091	0
JAAA 16.585 / 16. RR3 / 2013-MO-BX-0004		64,527	0
JAAA 16.585 / 16. RS1 / 2012-DC-BX-0067		151,695	0
JAAA 16.585 / 16. SB3 / 2012-DC-BX-0037		121,802	0
JAAA 16.585 / 16. TCG803 / 2014 DC BX K002		191,365	0
JAAA 16.585 / 16. TH3 / 2013-DC-BX-0001		237,251	0
JAAA 16.585 / 16. TI3 / 2013-VV-BX-0003		117,358	0
JAAA 16.585 / 16. TR3 / 2013-DC-BX-0004		23,700	0
JAAA 16.585 / 16. TT3 / 2013-DC-BX-0063		96,909	0
Edward Byrne Memorial Justice Assistance Grant Program			
RDAA 16.738		640,477	2,542,889
John R. Justice Prosecutors and Defenders Incentive Act			
RDAA 16.816		2,842	30,059
Residential Substance Abuse Treatment for State Prisoners			
RDAA 16.593		7,116	148,023
Second Chance Act Prisoner Reentry Initiative			
CAAA 16.812 / 16.2010-CZ-BX-0041		111,872	0
CAAA 16.812 / 16.2013-RY-BX-K001		512,137	0
NAAA 16.812		33,088	279,307
JAAA 16.812 / 16. R2C / 2013-MU-BX-0016		179,264	0
DIRECT FROM: Total		**2,940,381**	**3,000,278**
PASS-THROUGH PROGRAMS FROM:			
CITY AND COUNTY OF DENVER			
Byrne Criminal Justice Innovation Program			
JAAA 16.817 / 16.RSU IGA / 2014-AJ-BX-0014		0	32,614
CITY OF AURORA			
Edward Byrne Memorial Justice Assistance Grant Program			
GFEA 16.738 / 16.2014-DJ-14-003402-0		31,557	0
PASS-THROUGH PROGRAMS FROM: Total		**31,557**	**32,614**
BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE Total		2,971,938	3,032,892
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS			
DIRECT FROM:			
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS			
Criminal and Juvenile Justice and Mental Health Collaboration Program			
RDAA 16.745		30,411	0
Edward Byrne Memorial Competitive Grant Program			
RDAA 16.751		0	63,354
Swift, Certain, and Fair (SCF) Sanctions program: Replicating the Concepts behind Project HOPE			
CAAA 16.828 / 16.2015-HO-BX-K003		200,567	0
Harold Rogers Prescription Drug Monitoring Program			
FAAA 16.754		57,320	117,203
SJSA 16.754		0	28,763
Smart Prosecution Initiative			
RDAA 16.825		184,968	40,252
DIRECT FROM: Total		**473,266**	**249,572**
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS Total		473,266	249,572
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE			
DIRECT FROM:			
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE			
State Criminal Alien Assistance Program			
CAAA 16.606		46	0
PREA Program: Demonstration Projects to Establish "Zero Tolerance" Cultures for Sexual Assault in Correctio			
CAAA 16.735 / 16.2011-RP-BX-0022		63,565	0
CAAA 16.735 / 16.2013-RP-BX-0010		93,798	0
DIRECT FROM: Total		**157,409**	**0**
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE Total		157,409	0
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE			
DIRECT FROM:			
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE			
National Criminal History Improvement Program (NCHIP)			
RDAA 16.554		25,557	358,585
State Justice Statistics Program for Statistical Analysis Centers			
RDAA 16.550		30,165	0
DIRECT FROM: Total		**55,722**	**358,585**
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE Total		55,722	358,585
DEPARTMENT OF JUSTICE			
PASS-THROUGH PROGRAMS FROM:			
Front RangeTask Force			
Federal Drug Enforecement Programs			
REAA 16.G16RM0018A		6,358	0
Metro Gang Task Force			
Federal Drug Enforecement Programs			
RBAA 16.281D-DN-C68842		8,504	0
PASS-THROUGH PROGRAMS FROM: Total		**14,862**	**0**
DEPARTMENT OF JUSTICE Total		14,862	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE			
DIRECT FROM:			
DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE			
Law Enforcement Assistance: Narcotics and Dangerous Drugs Training			
OAAA 16.004		33,832	0
Law Enforcement Assistance: Narcotics and Dangerous Drugs: Laboratory Analysis			
RBAA 16.001		50,722	0
DIRECT FROM: Total		**84,554**	**0**
DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE Total		84,554	0
FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE			
DIRECT FROM:			
FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE			
Joint Terrorism Task Force (CBI)			
REAA 16.66F-DN-A53538-D		6,237	0
Joint Terrorism Task Force (CSP International)			
RBAA 16.66F-DN-A53538-D		8,274	0
CBI Rocky Mountain Computer Lab			
REAA 16.288A-DN-C62241		647	0
FBI Cyber Crime Prevention Task Force			
REAA 16.288-DN-C2696156		29,325	0
Safe Streets Task Force (CBI)			
REAA 16.9A-DN-A-62491		3,478	0
DIRECT FROM: Total		**47,961**	**0**
PASS-THROUGH PROGRAMS FROM:			
Safe Streets Task Force			
Safe Streets Task Force			
RBAA 16.31E-DN-C68574		23,593	0
Trafficking and Organized Crime Coalition			
Trafficking and Organized Crime Coalition			
RBAA 16.50-DN-5331654		11,184	0
PASS-THROUGH PROGRAMS FROM: Total		**34,777**	**0**
FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE Total		82,738	0
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE			
DIRECT FROM:			
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE			
DNA Backlog Reduction Program			
REAA 16.741		1,365,686	0
Paul Coverdell Forensic Sciences Improvement Grant Program			
RDAA 16.742		2,268	7,730
DIRECT FROM: Total		**1,367,954**	**7,730**
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE Total		1,367,954	7,730
OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE			
DIRECT FROM:			
OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE			
Antiterrorism Emergency Reserve			
RDAA 16.321		0	327,158
Crime Victim Assistance			
RDAA 16.575		633,930	7,232,976
Crime Victim Compensation			
RDAA 16.576		243,304	4,723,717
Services for Trafficking Victims			
JAAA 16.320 / 16.RSD / 2015 VT BX K049		38,841	0
Vision 21			
RDAA 16.826		11,800	0
DIRECT FROM: Total		**927,875**	**12,283,851**
OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE Total		927,875	12,283,851
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE			
DIRECT FROM:			
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE			
Children Exposed to Violence			
JAAA 16.818 / 16. R02 / 2010-JW-FX-K012		111,752	0
Juvenile Accountability Block Grants			
RDAA 16.523		12,562	198,227
Juvenile Justice & Delinquency Prevention: Allocation to States			
RDAA 16.540		417,287	204,845
Part E -Developing, Testing and Demonstrating Promising New Programs			
JAAA 16.541 / 16.764 / 2009-DC-BX-0093		95	0
DIRECT FROM: Total		**541,696**	**403,072**
PASS-THROUGH PROGRAMS FROM:			
AURORA MENTAL HEALTH CENTER			
Juvenile Mentoring Program			
GFEA 16.726 / 16.AWD-122249		41,815	0
Chestnut Health Systems, Inc.			
Juvenile Mentoring Program			
JAAA 16.726 / 16. RC4 / 14LI0015-2596		0	32,664
CITY AND COUNTY OF DENVER			
Community-Based Violence Prevention Program			
JAAA 16.123 / 16. P03 / SCITY-201100301-01		0	64,255
National 4-H Council			
Juvenile Mentoring Program			
GGBA 16.726 / 16.2014-JU-FX-0025		52,179	0
GGBA 16.726 / 16.2015-JU-FX-0015		46,084	0
PASS-THROUGH PROGRAMS FROM: Total		**140,078**	**96,919**
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE Total		681,774	499,991
OFFICE OF SEX OFFENDER SENTENCING, MONITORING, APPREHENDING, REGISTERING, AND TRACKING, DEPARTMENT OF JUSTICE			
DIRECT FROM:			
OFFICE OF SEX OFFENDER SENTENCING, MONITORING, APPREHENDING, REGISTERING, AND TRACKING, DEPARTMENT OF JUSTICE			
Support for Adam Walsh Act Implementation Grant Program			
RDAA 16.750		175,458	125,273
DIRECT FROM: Total		**175,458**	**125,273**
OFFICE OF SEX OFFENDER SENTENCING, MONITORING, APPREHENDING, REGISTERING, AND TRACKING, DEPARTMENT OF JUSTICE Total		175,458	125,273

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
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PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE			
DIRECT FROM:			
VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE			
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program			
JAAA 16.590 / 16.762 / 2009-WE-AX-0037		92,509	0
RDAA 16.590		42,114	174,045
Sexual Assault Services Formula Program			
RDAA 16.017		10,327	225,570
OVW Technical Assistance Initiative			
GFEA 16.526		29,711	0
Violence Against Women Formula Grants			
RDAA 16.588		269,952	1,843,746
DIRECT FROM: Total		**444,613**	**2,243,361**
VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE Total		444,613	2,243,361
DEPARTMENT OF JUSTICE Total		**7,438,163**	**18,801,255**
DEPARTMENT OF LABOR			
BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR			
DIRECT FROM:			
BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR			
Compensation & Working Conditions			
FAAA 17.005 / 17.W9J78108 8Q		28,209	0
Labor Force Statistics			
KAAA 17.002		1,480,556	0
DIRECT FROM: Total		**1,508,765**	**0**
BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR Total		1,508,765	0
EMPLOYMENT TRAINING ADMINISTRATION, DEPARTMENT OF LABOR			
DIRECT FROM:			
EMPLOYMENT TRAINING ADMINISTRATION, DEPARTMENT OF LABOR			
Temporary Labor Certification for Foreign Workers			
KAAA 17.273		244,261	41,772
Work Opportunity Tax Credit Program (WOTC)			
KAAA 17.271		303,263	0
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants			
GJBA 17.282		583,614	0
GJDA 17.282		471,133	459,613
GJEA 17.282		2,786,530	0
GJFA 17.282		196,380	0
GJJA 17.282		652,469	0
GJKA 17.282		4,301,524	0
GJLA 17.282		486,984	0
GTAA 17.282		433,486	0
GZAA 17.282		240,267	0
H-1B Job Training Grants			
GJEA 17.268		1,004,858	0
KAAA 17.268		107,247	290,260
Senior Community Service Employment Program			
IHAA 17.235		(38)	873,769
Reintegration of Ex-Offenders			
JAAA 17.270 / 17. RL1 / PE-24507-13-60-A-8		271,309	0
Unemployment Insurance			
KAAA 17.225		530,371,209	24,363,092
Trade Adjustment Assistance			
KAAA 17.245		296,743	709,592
Workforce Investment Act (WIA) National Emergency Grants			
KAAA 17.277		299,245	1,637,782
DIRECT FROM: Total		**543,050,484**	**28,375,880**
EMPLOYMENT TRAINING ADMINISTRATION, DEPARTMENT OF LABOR Total		543,050,484	28,375,880
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR			
DIRECT FROM:			
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR			
Brookwood-Sago Grant			
PKAA 17.603 / 17.BS263571460R8		92,986	0
PKAA 17.603 / 17.BS277651560R8		45,825	0
Mine Health & Safety Education & Training			
PKAA 17.602 / 17.MS274711555R8		204,481	0
DIRECT FROM: Total		**343,292**	**0**
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR Total		343,292	0
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR			
DIRECT FROM:			
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR			
Consultation Agreements			
GGBA 17.504 / 17.CS-26064-CS5		265,309	0
GGBA 17.504 / 17.CS-27052-CS6		690,375	0
Occupational Safety & Health: Susan Harwood Training Grants			
GJLA 17.502		121,108	0
DIRECT FROM: Total		**1,076,792**	**0**
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR Total		1,076,792	0
VETERANS' EMPLOYMENT AND TRAINING SERVICE, DEPARTMENT OF LABOR			
DIRECT FROM:			
VETERANS' EMPLOYMENT AND TRAINING SERVICE, DEPARTMENT OF LABOR			
Homeless Veterans Reintegration Project			
KAAA 17.805		102,882	40,028
DIRECT FROM: Total		**102,882**	**40,028**
VETERANS' EMPLOYMENT AND TRAINING SERVICE, DEPARTMENT OF LABOR Total		102,882	40,028
DEPARTMENT OF LABOR Total		**546,082,215**	**28,415,908**
DEPARTMENT OF STATE			
BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS, DEPARTMENT OF STATE			
PASS-THROUGH PROGRAMS FROM:			
IREX			
Academic Exchange Programs - Teachers			
GKAA 19.408 / 19.FY14-TEA-UNC-01		(944)	0
GKAA 19.408 / 19.FY14-TEA-UNC-02		205,091	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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SOURCE TYPE (DIRECT OR PASS-THROUGH)
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PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Institute of Internalional Education			
Academic Exchange Programs - Educational Advising and Student Services			
GAAA 19.432		62,269	0
PASS-THROUGH PROGRAMS FROM: Total		**266,416**	**0**
BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS, DEPARTMENT OF STATE Total		266,416	0
DEPARTMENT OF STATE			
PASS-THROUGH PROGRAMS FROM:			
AAG-Association of American Geographers			
Building Academic Networks for Mappin...			
GGBA 19.004725-00002		25,491	0
Tomsk Polytechnic University			
Territory Identity of Russia and Amer...			
GGBA 19.1009301215223		3,920	0
PASS-THROUGH PROGRAMS FROM: Total		**29,411**	**0**
DEPARTMENT OF STATE Total		29,411	0
INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS, DEPARTMENT OF STATE			
DIRECT FROM:			
INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS, DEPARTMENT OF STATE			
Criminal Justice Systems			
CFAA 19.703 / 19. S-INLEC-14-CA-1022		268,153	0
CFAA 19.703 / 19.SINLEC11CA037-A009		212,444	0
CFAA 19.703 / 19.SINLEC11CA037-A011		2,029,254	0
DIRECT FROM: Total		**2,509,851**	**0**
INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS, DEPARTMENT OF STATE Total		2,509,851	0
UNDER SECRETARY FOR PUBLIC DIPLOMACY AND PUBLIC AFFAIRS, DEPARTMENT OF STATE			
DIRECT FROM:			
UNDER SECRETARY FOR PUBLIC DIPLOMACY AND PUBLIC AFFAIRS, DEPARTMENT OF STATE			
Public Diplomacy Programs			
GKAA 19.040		19,944	0
DIRECT FROM: Total		**19,944**	**0**
UNDER SECRETARY FOR PUBLIC DIPLOMACY AND PUBLIC AFFAIRS, DEPARTMENT OF STATE Total		19,944	0
OFFICE OF THE COORDINATOR OF U.S. ASSISTANCE TO EUROPE AND EURASIA, DEPARTMENT OF STATE			
PASS-THROUGH PROGRAMS FROM:			
US Department of State			
AEECA PD Programs			
GTAA 19.900		13,191	0
PASS-THROUGH PROGRAMS FROM: Total		**13,191**	**0**
OFFICE OF THE COORDINATOR OF U.S. ASSISTANCE TO EUROPE AND EURASIA, DEPARTMENT OF STATE Total		13,191	0
DEPARTMENT OF STATE Total		**2,838,813**	**0**
DEPARTMENT OF THE INTERIOR			
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR			
DIRECT FROM:			
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR			
Cultural Resource Management			
GCAA 15.224 / 15.L12AC20531		34,000	0
GFEA 15.224		34,422	0
GGBA 15.224 / 15.L14AC00328		14,204	0
GYAA 15.224		12,829	0
Distribution of Receipts to State and Local Governments			
WAAA 15.227		92,737,167	147,140
Environmental Quality and Protection Resource Management			
GYAA 15.236		18,397	0
PKAA 15.236 / 15.L10AC20248		11,000	0
PKAA 15.236 / 15.L10AC20289		20,242	0
PKAA 15.236 / 15.L10AC20297		86,102	0
PKAA 15.236 / 15.L10AC20308		5,614	0
PKAA 15.236 / 15.L11AC20067		38,642	0
PKAA 15.236 / 15.L11AC20235		235	0
PKAA 15.236 / 15.L13AC00212		135,261	0
PKAA 15.236 / 15.L13AC00258		7,488	0
PKAA 15.236 / 15.L14AC00022		27,433	0
PKAA 15.236 / 15.L14AC00178		39,973	0
PKAA 15.236 / 15.L14AC00228		14,100	0
GWAA 15.236 / 15.LC15AC00072		45,356	0
PKAA 15.236 / 15.L13AC00261		27,060	0
PKAA 15.236 / 15.L14AC00325		10,737	0
Fish, Wildlife and Plant Conservation Resource Management			
PMAA 15.231 / 15.L11AC20298		2,235	0
PMAA 15.231 / 15.L11AC20338		8,110	0
PMAA 15.231 / 15.L12AC20461		11,550	0
PMAA 15.231 / 15.L12AC20676		13,640	0
PMAA 15.231 / 15.L14AC00086		19,368	0
Recreation Resource Management			
GFEA 15.225		77,400	0
PMAA 15.225 / 15.L11AC20387		26,533	0
Cooperatiive Agreement			
GWAA 15.L10AC20110		16,302	0
GWAA 15.L13AC00273		61,875	0
Assistance Agreement			
GWAA 15.L12AC20484		9,656	0
Wildland Fire Research and Studies Program			
GGBA 15.232 / 15.L12AC20529		232,594	9,935
Wild Horse and Burro Resource Management			
CFAA 15.229 / 15.L14AC00056		2,160,859	0
Challenge Cost Share			
GGBA 15.238 / 15.L14AC00392		10,990	0
DIRECT FROM: Total		**95,971,374**	**157,075**
PASS-THROUGH PROGRAMS FROM:			
SMITHSONIAN INSTITUTE			
Fish, Wildlife and Plant Conservation Resource Management			
GTAA 15.231		12,073	0
PASS-THROUGH PROGRAMS FROM: Total		**12,073**	**0**
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR Total		95,983,447	157,075
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR			
DIRECT FROM:			

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR			
Cultural Resources Management			
GCAA 15.511 / 15.R12AC40026		9,999	0
Fish and Wildlife Coordination Act			
PMAA 15.517 / 15.R13AP00135		60,276	0
Recreation Resources Management			
PMAA 15.524 / 15.R11AC60111		27,060	0
PMAA 15.524 / 15.R13AP40005		523,591	0
PMAA 15.524 / 15.B605FC402431		301,669	0
Title II, Colorado River Basin Salinity Control Program			
PMAA 15.509 / 15.R13AP40006		195,449	0
BCAA 15.509 / 15.R12AC40018		565,390	6,000
PMAA 15.509 / 15.R15AP00010		13,313	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs			
GGBA 15.529 / 15.R14AC00084		115,712	0
PMAA 15.529 / 15.R13AP40028		52,424	0
PMAA 15.529 / 15.R13AP40029		153,193	0
PEAA 15.529 / 15.R12AP40009		5,775	0
Closed Basin Hydrologic Data Collection			
PEAA 15.R13PX43733		25,254	0
DIRECT FROM: Total		**2,049,105**	**6,000**
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR Total		2,049,105	6,000
DEPARTMENT OF THE INTERIOR			
DIRECT FROM:			
DEPARTMENT OF THE INTERIOR			
Unclassified Grants and Contracts			
GFEA 15.000		6,943	0
PMAA 15.000 / 15.Greg 15HX.000		75,274	0
PMAA 15.000 / 15.L13PX01735		33,736	0
DIRECT FROM: Total		**115,953**	**0**
DEPARTMENT OF THE INTERIOR Total		115,953	0
FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR			
DIRECT FROM:			
FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR			
Cooperative Endangered Species Conservation Fund			
PMAA 15.615 / 15.F15AP00042		22,448	0
PMAA 15.615 / 15.F15AP00307		494,137	0
PMAA 15.615 / 15.F15AP00649		9,605	0
PMAA 15.615 / 15.F16AP00013		211,357	0
PMAA 15.615 / 15.F11AF01166		113,087	0
PMAA 15.615 / 15.F15AF00476		829,882	0
Endangered Species Conservation – Recovery Implementation Funds			
PMAA 15.657 / 15.F14AP00846		40	0
PMAA 15.657 / 15.F16AP00014		19,500	0
Enhanced Hunter Education and Safety Program			
PMAA 15.626 / 15.F08AF00141		169,339	0
Fish and Wildlife Management Assistance			
PMAA 15.608 / 15.F14AP00910		18,804	0
PMAA 15.608 / 15.F14AP01019		35,628	0
State Wildlife Grants			
PMAA 15.634 / 15.T64D4		(1,120)	0
PMAA 15.634 / 15.F15AF00671		382,012	0
PMAA 15.634 / 15.F15AF00581		581,450	0
PMAA 15.634 / 15.F14AF00671		498	0
PMAA 15.634 / 15.F13AP00983		29,148	0
PMAA 15.634 / 15.F15AP00023		34,105	0
Partners for Fish and Wildlife			
PMAA 15.631 / 15.COGO06007		1,125	0
Adaptive Science			
GGBA 15.670 / 15.F15AC01017		30,273	2,838
Challenge Cost Share			
PMAA 15.642 / 15.F15AC00118		1,932	0
Migratory Bird Conservation			
PMAA 15.647 / 15.F15AP00239		1,921	0
DIRECT FROM: Total		**2,985,171**	**2,838**
FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR Total		2,985,171	2,838
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR			
DIRECT FROM:			
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR			
Conservation Activities by Youth Service Organizations			
PMAA 15.931 / 15.P15AC00085		11,589	0
Cooperative Research and Training Programs □Resources of the National Park System			
GFEA 15.945		9,587	0
GGBA 15.945 / 15.H2370094000/P12AC10650 RM-CESU		76,338	0
GGBA 15.945 / 15.P12AC10310 CAH600110100 GPCESU		36,190	0
PMAA 15.945 / 15.P14AC01406		(574)	0
GGBA 15.945 / 15.P15AC00899 CSURM P14AC00749		20,506	0
GGBA 15.945 / 15.P16AC00411 P14AC00728		57,658	0
GGBA 15.945 / 15.P15AC00800 P14AC00728		3,517	0
GGBA 15.945 / 15.P15AC01161 P14AC00728		13,031	0
GGBA 15.945 / 15.P15AC01589 P14AC00728		96,044	0
GGBA 15.945 / 15.P15AC01354		7,900	0
GGBA 15.945 / 15.P16AC00136 P14AC00728		25,881	0
GGBA 15.945 / 15.P15AC01163		5,097	0
GGBA 15.945 / 15.P15AC01710		7,611	0
GGBA 15.945 / 15.H1200090004/P13AC00762		7,841	0
PMAA 15.945 / 15.P15AC01556		8,079	0
Cultural Resources Management			
GJFA 15.946		11,210	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Historic Preservation Fund Grants-In-Aid			
GCAA 15.904 / 15.P14AF00031		3,863	56,135
GCAA 15.904 / 15.P15AF00039		374,649	34,610
GCAA 15.904 / 15.P16AF00067		555,773	0
Native American Graves Protection and Repatriation Act			
GCAA 15.922 / 15.P14AP00468 (08-14-GP-616)		8,218	0
GCAA 15.922 / 15.P15AP00203 (08-15-GP-R92)		11,857	0
GCAA 15.922 / 15.P15AP00204 (08-15-GP-R91)		2,671	0
GCAA 15.922 / 15.P16AP00241		2,847	0
Natural Resource Stewardship			
PMAA 15.944 / 15.P13AC01455		5,296	0
Outdoor Recreation_Acquisition, Development and Planning			
PMAA 15.916 / 15.LWCF2010		(22,713)	0
PMAA 15.916 / 15.LWCF2010-REA		(107)	0
PMAA 15.916 / 15.LWCF2011		(490)	0
A Collaborative Approach to Promoting...			
GGBA 15.H2370094000/P10AC00618		13,808	0
Software Engineering to Support the E...			
GGBA 15.P09PA60805 P14PB00387		37,372	0
Develop, Verify, Process, Maintain & ...			
GGBA 15.P11AC91247 RM		11,821	0
DIRECT FROM: Total		**1,402,370**	**90,745**
PASS-THROUGH PROGRAMS FROM:			
ROCKY MOUNTAIN COOPERATIVE ECOSYSTEM STU			
Cooperative Research and Training Programs Resources of the National Park System			
GFEA 15.945 / 15.P14AC00662		133,273	0
GFEA 15.945 / 15.P15AC00608		238,592	0
Sangre de Cristo National Heritage			
National Heritage Area Federal Financial Assistance			
GYAA 15.939 / 15.MOU/2016-02		22,263	0
PASS-THROUGH PROGRAMS FROM: Total		**394,128**	**0**
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR Total		1,796,498	90,745
OFFICE OF SURFACE MINING, DEPARTMENT OF THE INTERIOR			
DIRECT FROM:			
OFFICE OF SURFACE MINING, DEPARTMENT OF THE INTERIOR			
Abandoned Mine Land Reclamation (AMLR) Program			
PKAA 15.252 / 15.S12AF20010		700,404	0
PKAA 15.252 / 15.S13AF20040		1,467,433	40,000
PKAA 15.252 / 15.S14AF20032		1,553,394	0
PKAA 15.252 / 15.S15AF20046		1,540,275	0
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining			
PKAA 15.250 / 15.S15AP20020		2,373,003	0
Applied Science Program Cooperative Agreements Related to Coal Mining and Reclamation			
GYAA 15.255		27,200	0
DIRECT FROM: Total		**7,661,709**	**40,000**
OFFICE OF SURFACE MINING, DEPARTMENT OF THE INTERIOR Total		7,661,709	40,000
OFFICE OF THE SECRETARY, DEPARTMENT OF THE INTERIOR			
DIRECT FROM:			
OFFICE OF THE SECRETARY, DEPARTMENT OF THE INTERIOR			
Federal Oil and Gas Royalty Management			
TAAA 15.427 / 15.MINA		1,024,936	0
DIRECT FROM: Total		**1,024,936**	**0**
OFFICE OF THE SECRETARY, DEPARTMENT OF THE INTERIOR Total		1,024,936	0
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR			
DIRECT FROM:			
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR			
Preble's Meadow Jumping Mouse Populat...			
GGBA 15.F14AC00608 60181BJ650		8,089	0
DIRECT FROM: Total		**8,089**	**0**
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR Total		8,089	0
U.S. GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR			
DIRECT FROM:			
U.S. GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR			
U.S. Geological Survey: Research & Data Acquisition			
GGBA 15.808 / 15.G14AP00181		0	134,404
GGBA 15.808 / 15.G14AP00182		14,681	205,650
National Climate Change and Wildlife Science Center			
GGBA 15.820 / 15.G11AC90009		520,665	0
GGBA 15.820 / 15.G12AC20504		41,153	14,609
GGBA 15.820 / 15.G13AC00391		49,431	339
GGBA 15.820 / 15.G13AC00392		0	103,661
GGBA 15.820 / 15.G13AC00394		0	177,300
GGBA 15.820 / 15.G15AC00056		53,656	0
GGBA 15.820 / 15.G15AP00073		3,716	11,871
GGBA 15.820 / 15.G15AP00086		4,657	34,880
GGBA 15.820 / 15.G15AP00074		13,833	155,544
DIRECT FROM: Total		**701,792**	**838,258**
U.S. GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR Total		701,792	838,258
DEPARTMENT OF THE INTERIOR Total		**112,326,700**	**1,134,916**
DEPARTMENT OF TRANSPORTATION			
DEPARTMENT OF TRANSPORTATION			
DIRECT FROM:			
DEPARTMENT OF TRANSPORTATION			
Unclassified Grants and Contracts			
TAAA 20.000 / 20.CDL13		13,949	0
TAAA 20.000 / 20.PRISM		359,572	0
DIRECT FROM: Total		**373,521**	**0**
DEPARTMENT OF TRANSPORTATION Total		373,521	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION			
DIRECT FROM:			
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION			
Airport Improvement Program			
HAAA 20.106		255,105	0
DIRECT FROM: Total		**255,105**	**0**
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Total		255,105	0
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION			
DIRECT FROM:			
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION			
Highway Research and Development Program			
GFEA 20.200		8	0
Highway Training and Education			
GFEA 20.215		26,191	0
GGBA 20.215 / 20.DTFH6115H00015		10,000	0
DIRECT FROM: Total		**36,199**	**0**
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Total		36,199	0
FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION			
DIRECT FROM:			
FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION			
Commercial Driver's License Program Improvement Grant			
TAAA 20.232 / 20.CDL14		4,515	0
TAAA 20.232 / 20.CDL15		43,765	0
National Motor Carrier Safety			
RBAA 20.218		4,132,710	0
DIRECT FROM: Total		**4,180,990**	**0**
FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Total		4,180,990	0
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION			
DIRECT FROM:			
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION			
Federal Transit: Metropolitan Planning Grants			
HAAA 20.505		0	280,524
Formula Grants for Other Than Urbanized Areas			
HAAA 20.509		410,836	10,513,660
DIRECT FROM: Total		**410,836**	**10,794,184**
PASS-THROUGH PROGRAMS FROM:			
Regional Transportation District			
Public Transportation Research			
GJDA 20.514		5,035	0
PASS-THROUGH PROGRAMS FROM: Total		**5,035**	**0**
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Total		415,871	10,794,184
OFFICE OF THE SECRETARY ADMINISTRATION SECRETARIATE, DEPARTMENT OF TRANSPORTATION			
DIRECT FROM:			
OFFICE OF THE SECRETARY ADMINISTRATION SECRETARIATE, DEPARTMENT OF TRANSPORTATION			
University Transportation Centers Program			
GFEA 20.701		4,026	0
DIRECT FROM: Total		**4,026**	**0**
OFFICE OF THE SECRETARY ADMINISTRATION SECRETARIATE, DEPARTMENT OF TRANSPORTATION Total		4,026	0
PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION			
DIRECT FROM:			
PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION			
PHMSA Pipeline Safety Program One Call Grant			
SGAA 20.721		32,000	0
Pipeline Safety Program State Base Grant			
SGAA 20.700		636,339	0
Interagency Hazardous Materials Public Sector Training and Planning Grants			
RFAA 20.703		36,192	192,751
DIRECT FROM: Total		**704,531**	**192,751**
PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Total		704,531	192,751
DEPARTMENT OF TRANSPORTATION Total		**5,970,243**	**10,986,935**
DEPARTMENT OF VETERANS AFFAIRS			
VA HEALTH ADMINISTRATION CENTER, DEPARTMENT OF VETERANS AFFAIRS			
DIRECT FROM:			
VA HEALTH ADMINISTRATION CENTER, DEPARTMENT OF VETERANS AFFAIRS			
Sharing Specialized Medical Resources			
GFEA 64.018		1,312,784	0
Veterans State Domiciliary Care			
IHAA 64.014		428,760	0
Veterans State Nursing Home Care			
IHAA 64.015		26,512,670	0
DIRECT FROM: Total		**28,254,214**	**0**
VA HEALTH ADMINISTRATION CENTER, DEPARTMENT OF VETERANS AFFAIRS Total		28,254,214	0
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS			
DIRECT FROM:			
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS			
Burial Expenses Allowance for Veterans			
OBAA 64.101		141,808	0
Veteran's Recording Fee			
GGJA 64.unknown		3,491	0
All-Volunteer Force Educational Assistance			
GJBA 64.124		2,147	0
Post-9/11 Veterans Educational Assistance			
GJEA 64.027		10,824	0
DIRECT FROM: Total		**158,270**	**0**
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS Total		158,270	0
DEPARTMENT OF VETERANS AFFAIRS Total		**28,412,484**	**0**
ENVIRONMENTAL PROTECTION AGENCY			
ENVIRONMENTAL PROTECTION AGENCY			
DIRECT FROM:			
ENVIRONMENTAL PROTECTION AGENCY			
Upper Arkansas Super Fund Settlement			
PKAA 66.UASFS1		260	0
DIRECT FROM: Total		**260**	**0**
PASS-THROUGH PROGRAMS FROM:			
AMEC Engineering Consultancy and Project Management Service			

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
CASTNET Ammonia Monitoring			
GGBA 66.PO # C012308700		31,044	0
CASTNET NADP			
GGBA 66.C012308701		5,790	0
NatureServe			
NatureServe: Develop Programmatic Cap...			
GGBA 66.EPA0R036		2,095	0
SUIT-Southern Ute Indian Tribe			
Wetland Mapping of the Southern Utes ...			
GGBA 66.Southern Ute/CSU		29,283	0
PASS-THROUGH PROGRAMS FROM: Total		**68,212**	**0**
ENVIRONMENTAL PROTECTION AGENCY Total		68,472	0
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY			
DIRECT FROM:			
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY			
National Clean Diesel Emissions Reduction Program			
FAAA 66.039		188,733	0
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the C			
FAAA 66.034		638,973	0
State Clean Diesel Grant Program			
FAAA 66.040		101,680	0
DIRECT FROM: Total		**929,386**	**0**
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY Total		929,386	0
OFFICE OF CHEMICAL SAFETY AND POLLUTION PREVENTION, ENVIRONMENTAL PROTECTION AGENCY			
DIRECT FROM:			
OFFICE OF CHEMICAL SAFETY AND POLLUTION PREVENTION, ENVIRONMENTAL PROTECTION AGENCY			
Regional Agricultural IPM Grants			
GGBA 66.714 / 66.PE 96825201-0		3,976	0
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies			
GGBA 66.716 / 66.X8-83520201-0		9,393	1,923
DIRECT FROM: Total		**13,369**	**1,923**
PASS-THROUGH PROGRAMS FROM:			
Texas A & M			
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies			
GGBA 66.716 / 66.07-S140741 / 83559001		6,458	0
PASS-THROUGH PROGRAMS FROM: Total		**6,458**	**0**
OFFICE OF CHEMICAL SAFETY AND POLLUTION PREVENTION, ENVIRONMENTAL PROTECTION AGENCY Total		19,827	1,923
OFFICE OF ENVIRONMENTAL INFORMATION, ENVIRONMENTAL PROTECTION AGENCY			
DIRECT FROM:			
OFFICE OF ENVIRONMENTAL INFORMATION, ENVIRONMENTAL PROTECTION AGENCY			
Environmental Information Exchange Network Grant Program and Related Assistance			
FAAA 66.608		345,501	0
PHAA 66.608 / 66.OS83524801		20,442	0
DIRECT FROM: Total		**365,943**	**0**
OFFICE OF ENVIRONMENTAL INFORMATION, ENVIRONMENTAL PROTECTION AGENCY Total		365,943	0
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY			
DIRECT FROM:			
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY			
Science to Achieve Results (STAR) Fellowship Program			
GGBA 66.514 / 66.FP-91760301-0		5,093	0
DIRECT FROM: Total		**5,093**	**0**
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY Total		5,093	0
OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY			
DIRECT FROM:			
OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY			
Brownfields Assessment and Cleanup Cooperative Agreements			
FAAA 66.818		10,044	777,473
State and Tribal Response Program Grants			
FAAA 66.817		454,594	0
Superfund State, Political Subdivision, and Indian Tribe Site_Specific Cooperative Agreements			
FAAA 66.802		12,423,218	493,630
PKAA 66.802 / 66.96804401		1,916	0
PKAA 66.802 / 66.96819601		15,190	0
Leaking Underground Storage Tank Trust Fund Corrective Action Program			
KAAA 66.805		1,556,550	0
DIRECT FROM: Total		**14,461,512**	**1,271,103**
OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY Total		14,461,512	1,271,103
OFFICE OF THE ADMINISTRATOR, ENVIRONMENTAL PROTECTION AGENCY			
DIRECT FROM:			
OFFICE OF THE ADMINISTRATOR, ENVIRONMENTAL PROTECTION AGENCY			
Performance Partnership Grants			
FAAA 66.605		10,042,158	167,359
BDAA 66.605 / 66.BG96810413		68,646	0
BDAA 66.605 / 66.BG96810416		53,049	0
BPAA 66.605 / 66.BG96810413		45,718	0
BPAA 66.605 / 66.BG96810416		340,252	0
DIRECT FROM: Total		**10,549,823**	**167,359**
OFFICE OF THE ADMINISTRATOR, ENVIRONMENTAL PROTECTION AGENCY Total		10,549,823	167,359
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY			
DIRECT FROM:			
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY			
Nonpoint Source Implementation Grants			
FAAA 66.460		625,682	431,300
State Underground Water Source Protection			
PHAA 66.433 / 66.G00836716		84,000	0
Water Pollution Control State, Interstate and Tribal Program Support			
FAAA 66.419		220,124	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Water Quality Management Planning			
FAAA 66.454		24,251	121,809
DIRECT FROM: Total		**954,057**	**553,109**
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY Total		954,057	553,109
ENVIRONMENTAL PROTECTION AGENCY Total		**27,354,113**	**1,993,494**
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION			
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION			
DIRECT FROM:			
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION			
Employment Discrimination-Title II of the Genetic Information Nondiscrimination Act of 2008			
SDAA 30.013		53,630	0
DIRECT FROM: Total		**53,630**	**0**
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION Total		53,630	0
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION Total		**53,630**	**0**
EXECUTIVE OFFICE OF THE PRESIDENT			
EXECUTIVE OFFICE OF THE PRESIDENT			
DIRECT FROM:			
EXECUTIVE OFFICE OF THE PRESIDENT			
High Intensity Drug Trafficking Areas Program			
RBAA 95.001		145,931	0
REAA 95.001		77,673	0
Unclassified Grants and Contracts			
RBAA 95.000		43,897	0
DIRECT FROM: Total		**267,501**	**0**
EXECUTIVE OFFICE OF THE PRESIDENT Total		267,501	0
EXECUTIVE OFFICE OF THE PRESIDENT Total		**267,501**	**0**
FEDERAL COMMUNICATIONS COMMISSION			
FEDERAL COMMUNICATIONS COMMISSION			
DIRECT FROM:			
FEDERAL COMMUNICATIONS COMMISSION			
Communications Information and Assistance and Investigation of Complaints			
IHAA 32.001		174,658	0
DIRECT FROM: Total		**174,658**	**0**
FEDERAL COMMUNICATIONS COMMISSION Total		174,658	0
FEDERAL COMMUNICATIONS COMMISSION Total		**174,658**	**0**
LIBRARY OF CONGRESS			
LIBRARY OF CONGRESS			
DIRECT FROM:			
LIBRARY OF CONGRESS			
Library of Congress - TPS Colorado			
GTAA 42.GA08C0012		206,100	0
Library of Congress - TPS Network			
GTAA 42.GA08C0012		193,163	0
Library of Congress - TPS Regional			
GTAA 42.GA08C0018		337,480	0
Unclassified Grants and Contracts			
GKAA 42.000		180,853	0
DIRECT FROM: Total		**917,596**	**0**
LIBRARY OF CONGRESS Total		917,596	0
LIBRARY OF CONGRESS Total		**917,596**	**0**
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION			
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION			
DIRECT FROM:			
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION			
National Historical Publications and Records Grants			
AAAA 89.003		11,449	0
GCAA 89.003 / 89.NAR15-RH-50143-15		21,151	0
DIRECT FROM: Total		**32,600**	**0**
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION Total		32,600	0
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION Total		**32,600**	**0**
NATIONAL ENDOWMENT FOR THE HUMANITIES			
INSTITUTE OF MUSEUM AND LIBRARY SERVICES			
DIRECT FROM:			
INSTITUTE OF MUSEUM AND LIBRARY SERVICES			
Grants to States			
DAAA 45.310		2,642,748	0
Museums for America			
GCAA 45.301 / 45.MA-10-13-0419-13		47,513	0
National Leadership Grants			
DAAA 45.312		78,671	40,082
GFEA 45.312		276	0
DIRECT FROM: Total		**2,769,208**	**40,082**
INSTITUTE OF MUSEUM AND LIBRARY SERVICES Total		2,769,208	40,082
NATIONAL ENDOWMENT FOR THE ARTS			
DIRECT FROM:			
NATIONAL ENDOWMENT FOR THE ARTS			
Promotion of the Arts- Grants to Organizations and Individuals			
GGBA 45.024 / 45.1552007042		8,705	0
GKAA 45.024		26,500	0
GFBA 45.024		1	0
GSAA 45.024 / 45.16-5400-7010		730	0
GTAA 45.024		10,194	0
Promotion of the Arts- Partnership Agreements			
EDAA 45.025		693,700	0
DIRECT FROM: Total		**739,830**	**0**
PASS-THROUGH PROGRAMS FROM:			
COLORADO CREATIVE INDUSTRIES			
Promotion of the Arts- Grants to Organizations and Individuals			
GFCA 45.024 / 45.APP-59185		10,000	0
PASS-THROUGH PROGRAMS FROM: Total		**10,000**	**0**
NATIONAL ENDOWMENT FOR THE ARTS Total		749,830	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
NATIONAL ENDOWMENT FOR THE HUMANITIES			
DIRECT FROM:			
NATIONAL ENDOWMENT FOR THE HUMANITIES			
Promotion of the Humanities_Professional Development			
GWAA 45.163 / 45.AQ-248280-16		446	0
DIRECT FROM: Total		**446**	**0**
PASS-THROUGH PROGRAMS FROM:			
Colorado Humanities			
Promotion of the Humanities: Division of Preservation and Access			
GGBA 45.149 / 45.CSU-01		10,032	0
American Library Association			
Promotion of the Humanities: Public Programs			
GKAA 45.164 / 45.LA105725		2,999	0
PASS-THROUGH PROGRAMS FROM: Total		**13,031**	**0**
NATIONAL ENDOWMENT FOR THE HUMANITIES Total		13,477	0
NATIONAL ENDOWMENT FOR THE HUMANITIES Total		**3,532,515**	**40,082**
NATIONAL SCIENCE FOUNDATION			
NATIONAL SCIENCE FOUNDATION			
DIRECT FROM:			
NATIONAL SCIENCE FOUNDATION			
Computer and Information Science and Engineering			
GGJA 47.070 / 47.ACI - 1541373		68,513	0
Education and Human Resources			
GFBA 47.076		23,021	0
GFEA 47.076		426,045	0
GGJA 47.076 / 47.DUE-1136426		224,828	0
GJBA 47.076		48,906	0
GJLA 47.076		271,748	0
GKAA 47.076		99,711	0
GSAA 47.076 / 47.1068341		167,303	0
GTAA 47.076		216,140	0
GGJA 47.076 / 47.DUE-1523494		8,505	0
GJCA 47.076		70,956	0
Engineering Grants			
GFEA 47.041		134,594	14,294
GJEA 47.041		1,158	0
GSAA 47.041 / 47.1531322		353,205	0
Geosciences			
GJEA 47.050		20,073	0
GSAA 47.050 / 47.1540545		6,733	0
Mathematical and Physical Sciences			
GFCA 47.049		16,049	0
GFEA 47.049		(70)	0
Unclassified Grants and Contracts			
GFBA 47.000		40,628	0
NSF Access in Math GY15			
GJCA 47.046		29,771	0
DIRECT FROM: Total		**2,227,817**	**14,294**
PASS-THROUGH PROGRAMS FROM:			
Embry-Riddle Aeronautical Univ.			
Education and Human Resources			
GYAA 47.076 / 47.61367		6,461	0
Univ of Tulsa			
Education and Human Resources			
GJLA 47.076		29,921	0
American Physical Society			
Mathematical and Physical Sciences			
GKAA 47.049 / 47.70715		57,708	0
Air Force Academy			
Education and Human Resources			
GSAA 47.076		11,723	0
The Pennsylvania State University			
Geosciences			
GSAA 47.050 / 47.5281-FLC-NSF-5636		7,049	0
PASS-THROUGH PROGRAMS FROM: Total		**112,862**	**0**
NATIONAL SCIENCE FOUNDATION Total		2,340,679	14,294
NATIONAL SCIENCE FOUNDATION Total		**2,340,679**	**14,294**
NUCLEAR REGULATORY COMMISSION			
NUCLEAR REGULATORY COMMISSION			
DIRECT FROM:			
NUCLEAR REGULATORY COMMISSION			
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program			
GGBA 77.008 / 77.NRC-HQ-12-G-38-0044		58,675	0
GGBA 77.008 / 77.NRC-HQ-84-14-G-0034		115,023	0
DIRECT FROM: Total		**173,698**	**0**
NUCLEAR REGULATORY COMMISSION Total		173,698	0
NUCLEAR REGULATORY COMMISSION Total		**173,698**	**0**
OFFICE OF PERSONNEL MANAGEMENT			
OFFICE OF PERSONNEL MANAGEMENT			
DIRECT FROM:			
OFFICE OF PERSONNEL MANAGEMENT			
Intergovernmental Personnel Act (IPA) Mobility Program			
GFEA 27.011		1,000,129	0
DIRECT FROM: Total		**1,000,129**	**0**
OFFICE OF PERSONNEL MANAGEMENT Total		1,000,129	0
OFFICE OF PERSONNEL MANAGEMENT Total		**1,000,129**	**0**
SMALL BUSINESS ADMINISTRATION			
SMALL BUSINESS ADMINISTRATION			
DIRECT FROM:			
SMALL BUSINESS ADMINISTRATION			
Small Business Development Centers			
EDAA 59.037		1,765,787	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
State Trade and Export Promotion Pilot Grant Program			
EDAA 59.061		146,060	0
DIRECT FROM: Total		**1,911,847**	**0**
SMALL BUSINESS ADMINISTRATION Total		1,911,847	0
SMALL BUSINESS ADMINISTRATION Total		**1,911,847**	**0**
SMITHSONIAN INSTITUTE			
SMITHSONIAN INSTITUTE			
DIRECT FROM:			
SMITHSONIAN INSTITUTE			
NMAI Artist Leadership Program			
GSAA 60.15-PO-503-312842		11,800	0
DIRECT FROM: Total		**11,800**	**0**
SMITHSONIAN INSTITUTE Total		11,800	0
SMITHSONIAN INSTITUTE Total		**11,800**	**0**
U.S. ELECTION ASSISTANCE COMMISSION			
U.S. ELECTION ASSISTANCE COMMISSION			
DIRECT FROM:			
U.S. ELECTION ASSISTANCE COMMISSION			
Help America Vote Act Requirements Payments			
VAAA 90.401 / 90.VFBMDH010		(924)	0
VAAA 90.401 / 90.VFBMDH070		494,159	0
DIRECT FROM: Total		**493,235**	**0**
U.S. ELECTION ASSISTANCE COMMISSION Total		493,235	0
U.S. ELECTION ASSISTANCE COMMISSION Total		**493,235**	**0**
A - UNCLUSTERED PROGRAMS Total		**1,685,893,146**	**841,560,802**
AGING CLUSTER			
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
ADMINISTRATION FOR COMMUNITY LIVING, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
ADMINISTRATION FOR COMMUNITY LIVING, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Special Programs for the Aging: Title III, Part B: Grants for Supportive Services and Senior Centers			
IHAA 93.044		50,382	4,429,474
Special Programs for the Aging: Title III, Part C: Nutrition Services			
IHAA 93.045		375,391	7,645,576
Nutrition Services Incentive Program			
IHAA 93.053		0	1,384,330
DIRECT FROM: Total		**425,773**	**13,459,380**
ADMINISTRATION FOR COMMUNITY LIVING, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		425,773	13,459,380
DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		**425,773**	**13,459,380**
AGING CLUSTER Total		**425,773**	**13,459,380**
CCDF CLUSTER			
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (A) -			
IHAA 93.596		3,591,179	39,052,346
Child Care and Development Block Grant			
IHAA 93.575		9,521,576	20,956,253
DIRECT FROM: Total		**13,112,755**	**60,008,599**
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		13,112,755	60,008,599
DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		**13,112,755**	**60,008,599**
CCDF CLUSTER Total		**13,112,755**	**60,008,599**
CDBG - DISASTER RECOVERY GRANTS - PUB. L. NO. 113-2 CLUSTER			
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
DIRECT FROM:			
OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)			
NAAA 14.269		5,265,103	69,130,736
DIRECT FROM: Total		**5,265,103**	**69,130,736**
OFFICE OF COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total		5,265,103	69,130,736
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total		**5,265,103**	**69,130,736**
CDBG - DISASTER RECOVERY GRANTS - PUB. L. NO. 113-2 CLUSTER Total		**5,265,103**	**69,130,736**
CHILD NUTRITION CLUSTER			
DEPARTMENT OF AGRICULTURE			
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE			
National School Lunch Program (NLSP)			
DAAA 10.555		0	132,141,087
IHAA 10.555		13,514,352	0
School Breakfast Program			
DAAA 10.553		0	48,605,243
Summer Food Service Program for Children			
DAAA 10.559		173,428	4,690,926
IHAA 10.559		3,165,927	0
Special Milk Program for Children			
DAAA 10.556		0	92,509
DIRECT FROM: Total		**16,853,707**	**185,529,765**
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE Total		16,853,707	185,529,765
DEPARTMENT OF AGRICULTURE Total		**16,853,707**	**185,529,765**
CHILD NUTRITION CLUSTER Total		**16,853,707**	**185,529,765**
CLEAN WATER STATE REVOLVING FUND CLUSTER			
ENVIRONMENTAL PROTECTION AGENCY			
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY			
DIRECT FROM:			
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY			
Capitalization Grants for Clean Water State Revolving Funds			
NAAA 66.458		71,794	0
DIRECT FROM: Total		**71,794**	**0**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
PASS-THROUGH PROGRAMS FROM:			
CO Water Res & Power Dev.			
Capitalization Grants for Clean Water State Revolving Funds			
FAAA 66.458 / 66.CS-08000111 CS-08000112		1,148,103	800,423
FAAA 66.458 / 66.CS-08000112		273,587	0
PASS-THROUGH PROGRAMS FROM: Total		**1,421,690**	**800,423**
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY Total		1,493,484	800,423
ENVIRONMENTAL PROTECTION AGENCY Total		**1,493,484**	**800,423**
CLEAN WATER STATE REVOLVING FUND CLUSTER Total		**1,493,484**	**800,423**
DISABILITY INSURANCE/SSI CLUSTER			
SOCIAL SECURITY ADMINISTRATION			
SOCIAL SECURITY ADMINISTRATION			
DIRECT FROM:			
SOCIAL SECURITY ADMINISTRATION			
Social Security_Disability Insurance			
IHAA 96.001		23,673,208	0
DIRECT FROM: Total		**23,673,208**	**0**
SOCIAL SECURITY ADMINISTRATION Total		23,673,208	0
SOCIAL SECURITY ADMINISTRATION Total		**23,673,208**	**0**
DISABILITY INSURANCE/SSI CLUSTER Total		**23,673,208**	**0**
DRINKING WATER STATE REVOLVING FUND CLUSTER			
ENVIRONMENTAL PROTECTION AGENCY			
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY			
PASS-THROUGH PROGRAMS FROM:			
CO Water Res & Power Dev.			
Capitalization Grants for Drinking Water State Revolving Funds			
FAAA 66.468 / 66.FS-99883212		6,017,601	246,007
PASS-THROUGH PROGRAMS FROM: Total		**6,017,601**	**246,007**
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY Total		6,017,601	246,007
ENVIRONMENTAL PROTECTION AGENCY Total		**6,017,601**	**246,007**
DRINKING WATER STATE REVOLVING FUND CLUSTER Total		**6,017,601**	**246,007**
EMPLOYMENT SERVICE CLUSTER			
DEPARTMENT OF LABOR			
EMPLOYMENT TRAINING ADMINISTRATION, DEPARTMENT OF LABOR			
DIRECT FROM:			
EMPLOYMENT TRAINING ADMINISTRATION, DEPARTMENT OF LABOR			
Employment Service/Wagner-Peyser Funded Activities			
KAAA 17.207		5,648,602	9,140,786
DIRECT FROM: Total		**5,648,602**	**9,140,786**
EMPLOYMENT TRAINING ADMINISTRATION, DEPARTMENT OF LABOR Total		5,648,602	9,140,786
VETERANS' EMPLOYMENT AND TRAINING SERVICE, DEPARTMENT OF LABOR			
DIRECT FROM:			
VETERANS' EMPLOYMENT AND TRAINING SERVICE, DEPARTMENT OF LABOR			
Local Veterans' Employment Representative Program			
GKAA 17.804		3,327	0
KAAA 17.804		934,387	50,897
Disabled Veterans' Outreach Program (DVOP)			
KAAA 17.801		1,954,553	192,858
DIRECT FROM: Total		**2,892,267**	**243,755**
VETERANS' EMPLOYMENT AND TRAINING SERVICE, DEPARTMENT OF LABOR Total		2,892,267	243,755
DEPARTMENT OF LABOR Total		**8,540,869**	**9,384,541**
EMPLOYMENT SERVICE CLUSTER Total		**8,540,869**	**9,384,541**
FEDERAL TRANSIT CLUSTER			
DEPARTMENT OF TRANSPORTATION			
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION			
DIRECT FROM:			
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION			
Federal Transit: Formula Grants			
HAAA 20.507		74,695	0
Federal Transit: Capital Investment Grants			
HAAA 20.500		0	1,406,926
DIRECT FROM: Total		**74,695**	**1,406,926**
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Total		74,695	1,406,926
DEPARTMENT OF TRANSPORTATION Total		**74,695**	**1,406,926**
FEDERAL TRANSIT CLUSTER Total		**74,695**	**1,406,926**
FISH AND WILDLIFE CLUSTER			
DEPARTMENT OF THE INTERIOR			
FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR			
DIRECT FROM:			
FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR			
Sport Fish Restoration Program			
PMAA 15.605 / 15.F83R28		35	0
PMAA 15.605 / 15.F86R28		84,367	0
PMAA 15.605 / 15.F15AF00508		215,903	0
PMAA 15.605 / 15.F14AF00614		778	0
PMAA 15.605 / 15.F15AF00509		126,607	0
PMAA 15.605 / 15.F15AF00510		115,516	0
PMAA 15.605 / 15.F15AF00511		114,815	0
PMAA 15.605 / 15.F15AF00608		1,542,149	0
PMAA 15.605 / 15.F14AF00618		(5,000)	0
PMAA 15.605 / 15.F15AF00671		490,203	0
PMAA 15.605 / 15.F15AF00513		259,454	0
PMAA 15.605 / 15.F13AF00141		11,238	0
PMAA 15.605 / 15.F15AF00524		114,408	0
PMAA 15.605 / 15.F15AF00525		119,069	0
PMAA 15.605 / 15.F14AF00674		129	0
PMAA 15.605 / 15.F15AF00526		875,962	0
PMAA 15.605 / 15.F16AF00609		117	0
PMAA 15.605 / 15.F10AF00561		60,000	0
PMAA 15.605 / 15.F12AF00819		16,700	0
PMAA 15.605 / 15.F12AF01349		6,000	0
PMAA 15.605 / 15.F14AF00492		8,536	0
PMAA 15.605 / 15.F14AF00216		17,865	0
PMAA 15.605 / 15.F14AF01269		3,800	0
PMAA 15.605 / 15.F14AF01285		80,000	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
PMAA 15.605 / 15.F14AF01295		167,324	0
PMAA 15.605 / 15.F14AF01241		54,261	0
PMAA 15.605 / 15.F14AF01333		120,000	0
PMAA 15.605 / 15.F15AF00507		659,808	0
PMAA 15.605 / 15.F15AF00818		1,600,517	0
PMAA 15.605 / 15.F16AF00611		278	0
Wildlife Restoration and Basic Hunter Education			
PMAA 15.611 / 15.F14F00681		19,018	0
PMAA 15.611 / 15.F14AF00672		6,038	0
PMAA 15.611 / 15.F15AF00516		1,384,089	0
PMAA 15.611 / 15.F15AF00469		718,223	0
PMAA 15.611 / 15.F14AF01064		(129)	0
PMAA 15.611 / 15.F15AF00470		1,774,175	0
PMAA 15.611 / 15.F15AF00471		323,439	0
PMAA 15.611 / 15.F14AF000680		283	0
PMAA 15.611 / 15.F07AF00094		27,966	0
PMAA 15.611 / 15.F14AF00671		(10,000)	0
PMAA 15.611 / 15.F15AF00472		119,479	0
PMAA 15.611 / 15.F14AF00677		60	0
PMAA 15.611 / 15.F15AF00473		502,375	0
PMAA 15.611 / 15.F15AF00474		574,437	0
PMAA 15.611 / 15.F14AF01063		(101)	0
PMAA 15.611 / 15.F15AF00475		291,773	0
PMAA 15.611 / 15.F11AF01270		20,867	0
PMAA 15.611 / 15.F15AF00477		358,121	0
PMAA 15.611 / 15.F13AF01281		1,672	0
PMAA 15.611 / 15.F15AF00478		199,366	0
PMAA 15.611 / 15.F15AF00479		483,164	0
PMAA 15.611 / 15.F15AF00480		400,304	0
PMAA 15.611 / 15.F15AF00514		1,254,171	0
PMAA 15.611 / 15.F15AF00481		64,663	0
PMAA 15.611 / 15.F15AF00515		159,728	0
PMAA 15.611 / 15.F15AF01045		13,365	0
PMAA 15.611 / 15.F15AF01211		34,500	0
PMAA 15.611 / 15.F15AF01221		22,629	0
PMAA 15.611 / 15.F16AF00009		197,806	0
PMAA 15.611 / 15.F16AF00574		306	0
PMAA 15.611 / 15.F15AF00525		851,285	0
PMAA 15.611 / 15.F14AF00673		5,348	0
PMAA 15.611 / 15.F15AF00485		724,692	0
PMAA 15.611 / 15.F14AF00674		(86,602)	0
PMAA 15.611 / 15.F15AF00526		3,550,154	0
PMAA 15.611 / 15.F16AF00609		333	0
PMAA 15.611 / 15.F16AF00575		74	0
DIRECT FROM: Total		**20,847,910**	**0**
FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR Total		20,847,910	0
DEPARTMENT OF THE INTERIOR Total		**20,847,910**	**0**
FISH AND WILDLIFE CLUSTER Total		**20,847,910**	**0**
FOOD DISTRIBUTION CLUSTER			
DEPARTMENT OF AGRICULTURE			
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE			
Emergency Food Assistance Program (Administrative Costs)			
IHAA 10.568	*	9,054,360	1,028,618
Commodity Supplemental Food Program (CSFP)			
IHAA 10.565	*	405,369	1,110,617
DIRECT FROM: Total		**9,459,729**	**2,139,235**
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE Total		9,459,729	2,139,235
DEPARTMENT OF AGRICULTURE Total		**9,459,729**	**2,139,235**
FOOD DISTRIBUTION CLUSTER Total		**9,459,729**	**2,139,235**
FOREST SERVICE SCHOOLS AND ROADS CLUSTER			
DEPARTMENT OF AGRICULTURE			
FOREST SERVICE, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
FOREST SERVICE, DEPARTMENT OF AGRICULTURE			
Schools and Roads - Grants to States			
WAAA 10.665		0	11,820,673
DIRECT FROM: Total		**0**	**11,820,673**
FOREST SERVICE, DEPARTMENT OF AGRICULTURE Total		0	11,820,673
DEPARTMENT OF AGRICULTURE Total		**0**	**11,820,673**
FOREST SERVICE SCHOOLS AND ROADS CLUSTER Total		**0**	**11,820,673**
HEALTH CENTER PROGRAM CLUSTER			
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless			
GFEA 93.224		1,350,539	0
DIRECT FROM: Total		**1,350,539**	**0**
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		1,350,539	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		**1,350,539**	**0**
HEALTH CENTER PROGRAM CLUSTER Total		**1,350,539**	**0**
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER			
DEPARTMENT OF TRANSPORTATION			
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION			
DIRECT FROM:			
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION			
Recreational Trails Program			
PMAA 20.219 / 20.N4510.655		6,669	0
PMAA 20.219 / 20.N4510.690		15,085	0
PMAA 20.219 / 20.N4510.732		93,713	45,396
PMAA 20.219 / 20.N4510.749		41,137	103,532
PMAA 20.219 / 20.N4510.761		315,782	116,747

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
PMAA 20.219 / 20.N4510.772		487,479	45,607
PMAA 20.219 / 20.N4510.613		9,162	0
PMAA 20.219 / 20.N4510.723		65,482	151,267
PMAA 20.219 / 20.N4510.781		150,105	0
Highway Planning & Construction			
HAAA 20.205		725,250,000	93,847,077
HTBA 20.205		6,188,413	0
HTCA 20.205		28,294	0
DIRECT FROM: Total		**732,651,321**	**94,309,626**
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Total		732,651,321	94,309,626
DEPARTMENT OF TRANSPORTATION Total		**732,651,321**	**94,309,626**
HIGHWAY PLANNING AND CONSTRUCTION CLUSTER Total		**732,651,321**	**94,309,626**
HIGHWAY SAFETY CLUSTER			
DEPARTMENT OF TRANSPORTATION			
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION			
DIRECT FROM:			
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION			
State and Community Highway Safety			
HAAA 20.600		130,322	4,434,780
Alcohol Impaired Driving Countermeasures Incentive Grants I			
HAAA 20.601		0	2,681,346
Safety Belt Performance Grants			
HAAA 20.609		0	61,268
State Traffic Safety Information System Improvement Grants			
HAAA 20.610		0	539,360
Occupant Protection Incentive Grants			
HAAA 20.602		0	1,065,129
Incentive Grant Program to Increase Motorcyclist Safety			
HAAA 20.612		0	191,974
DIRECT FROM: Total		**130,322**	**8,973,857**
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Total		130,322	8,973,857
DEPARTMENT OF TRANSPORTATION Total		**130,322**	**8,973,857**
HIGHWAY SAFETY CLUSTER Total		**130,322**	**8,973,857**
HOUSING VOUCHER CLUSTER			
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
OFFICE OF PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
DIRECT FROM:			
OFFICE OF PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Mainstream Vouchers			
NAAA 14.879 / 14.CO911		1,286,120	71,779
Section 8 Housing Choice Vouchers			
NAAA 14.871 / 14.CO911		40,100,262	2,278,115
DIRECT FROM: Total		**41,386,382**	**2,349,894**
OFFICE OF PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total		41,386,382	2,349,894
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total		**41,386,382**	**2,349,894**
HOUSING VOUCHER CLUSTER Total		**41,386,382**	**2,349,894**
MEDICAID CLUSTER			
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Medical Assistance Program			
UHAA 93.778 / 93.HIT all		25,063,851	0
UHAA 93.778 / 93.MXIX-ADM All		161,634,004	63,285,210
UHAA 93.778 / 93.MXIX-MAP All		4,834,470,875	(189,411)
State Survey and Certification of Health Care Providers and Suppliers			
FAAA 93.777		5,507,281	0
UHAA 93.777 / 93.M1205CO5001 M1305CO5001 M1405CO5001		0	2,542,460
State Medicaid Fraud Control Units			
LAAA 93.775 / 93.1501-CO-5050		399,240	0
LAAA 93.775 / 93.1601-CO-5050		1,258,540	0
DIRECT FROM: Total		**5,028,333,791**	**65,638,259**
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		5,028,333,791	65,638,259
DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		**5,028,333,791**	**65,638,259**
MEDICAID CLUSTER Total		**5,028,333,791**	**65,638,259**
RESEARCH AND DEVELOPMENT CLUSTER			
AGENCY FOR INTERNATIONAL DEVELOPMENT			
AGENCY FOR INTERNATIONAL DEVELOPMENT			
DIRECT FROM:			
AGENCY FOR INTERNATIONAL DEVELOPMENT			
UNSAID Foreign Assistance for Programs Overseas			
GFEA 98.001		165,170	171,357
GGBA 98.001 / 98.AID-OAA-L-10-00001		69,832	376,705
USAID Development Partnerships for University Cooperation and Development			
GFBA 98.012		1,734,643	0
DIRECT FROM: Total		**1,969,645**	**548,062**
PASS-THROUGH PROGRAMS FROM:			
American Council On Education			
USAID Development Partnerships for University Cooperation and Development			
GFBA 98.012 / 98.049-9722-TUN-12-01		6,590	0
GFBA 98.012 / 98.049-9722-TUN-12-02		25,519	0
Dynamics Research Corporation			
R&D			
GGBA 98.PO #672 Task Order #001		70,795	0
M.I.T. Massachusetts Institute of Tech.			
UNSAID Foreign Assistance for Programs Overseas			
GGBA 98.001 / 98.5710003317		110,382	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
National Academy Of Science			
R&D			
GFBA 98.000 / 98.PGA-2000005402		14,762	0
GFBA 98.000 / 98.HR 14-36		32,147	0
Purdue University			
R&D			
GFBA 98.000 / 98.8000059697 / 206766		18,160	0
University Of California At Da			
UNSAID Foreign Assistance for Programs Overseas			
GFBA 98.001 / 98.200912248-04		(261)	0
PASS-THROUGH PROGRAMS FROM: Total		**278,094**	**0**
AGENCY FOR INTERNATIONAL DEVELOPMENT Total		2,247,739	548,062
AGENCY FOR INTERNATIONAL DEVELOPMENT Total		**2,247,739**	**548,062**
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
DIRECT FROM:			
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			
Corporation for National and Community Service--Unclassified			
GFBA 94.000		1,737	0
DIRECT FROM: Total		**1,737**	**0**
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE Total		1,737	0
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE Total		**1,737**	**0**
DEPARTMENT OF AGRICULTURE			
AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE			
R&D			
GGBA 10.12-25-A-5734		9,397	0
GGBA 10.15-TMXXX-CO-0010		92,097	0
DIRECT FROM: Total		**101,494**	**0**
PASS-THROUGH PROGRAMS FROM:			
California Department of Food and Agriculture			
Specialty Crop Block Grant Program- Farm Bill			
GGBA 10.170 / 10.SC14061A		69,481	0
PASS-THROUGH PROGRAMS FROM: Total		**69,481**	**0**
AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE Total		170,975	0
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE			
Agricultural Research_Basic and Applied Research			
GFBA 10.001		184,469	0
GGBA 10.001 / 10.0210741		49,400	0
GGBA 10.001 / 10.5820925001		288,616	0
GGBA 10.001 / 10.58-5402-1-354		53,903	0
GGBA 10.001 / 10.58-5402-2-330		10,562	0
GGBA 10.001 / 10.58-5402-2-332		12,507	0
GGBA 10.001 / 10.58-5402-3-007		46,678	0
GGBA 10.001 / 10.58-5402-3-009		32,152	0
GGBA 10.001 / 10.58-5402-3-011		43,293	0
GGBA 10.001 / 10.58-5402-4-011		5,327	0
GGBA 10.001 / 10.58-5402-4-013		1,568	0
GGBA 10.001 / 10.58-5402-4-014		21,948	0
GGBA 10.001 / 10.58-5402-4-016		56,248	0
GGBA 10.001 / 10.58-5409-4-004		36,454	0
GGBA 10.001 / 10.58-5430-0-337		228	0
GGBA 10.001 / 10.58-3098-5-006		42,298	0
GGBA 10.001 / 10.59-3012-5-001		6,641	0
GGBA 10.001 / 10.58-3012-5-019		22,441	0
GGBA 10.001 / 10.58-3020-5-020		21,090	0
GGBA 10.001 / 10.58-3012-5-011		20,000	0
GGBA 10.001 / 10.58-3012-5-013		125,000	0
GGBA 10.001 / 10.58-3012-5-014		40,011	0
GGBA 10.001 / 10.58-3012-5-010		41,097	0
GGBA 10.001 / 10.58-8042-5-058		16,218	0
GGBA 10.001 / 10.59-3018-5-001		42,338	0
GGBA 10.001 / 10.58-3622-3-008		31,637	0
GGBA 10.001 / 10.58-5409-3-002		66,367	0
DIRECT FROM: Total		**1,318,491**	**0**
PASS-THROUGH PROGRAMS FROM:			
Texas A & M			
Agricultural Research_Basic and Applied Research			
GGBA 10.001 / 10.06-S150625		10,489	0
University of Nebraska			
Agricultural Research_Basic and Applied Research			
GGBA 10.001 / 10.25-6235-0205-007		905	0
PASS-THROUGH PROGRAMS FROM: Total		**11,394**	**0**
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE Total		1,329,885	0
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE			
Plant and Animal Disease, Pest Control, and Animal Care			
GFEA 10.025		10,937	0
GGBA 10.025 / 10.14-8130-0280-CA		41,193	0
GGBA 10.025 / 10.14-9200-0379-CA		1,752	0
GGBA 10.025 / 10.14-9200-0385-CA		8,383	0
GGBA 10.025 / 10.14-9200-0389-CA		47,822	0
GGBA 10.025 / 10.15-9408-0368-CA		46,943	0
GGBA 10.025 / 10.15-8130-0039-CA		4,965	0
GGBA 10.025 / 10.15-9200-0437-CA		43,303	0
GGBA 10.025 / 10.15-8130-0280-CA		39,330	0
GGBA 10.025 / 10.15-8130-0092-CA		26,419	0
GGBA 10.025 / 10.15-8130-0560-CA		78,833	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
R&D				
GGBA	10.13-7440-0996-CA		73,388	0
GGBA	10.13-7440-0999-CA		6,785	0
GGBA	10.13-7483-1003-CA		6,917	0
GGBA	10.13-7488-0982-CA		1,882	0
GGBA	10.13-8130-0092-CA		(181)	0
GGBA	10.13-9208-0341-CA 01		6,038	0
GGBA	10.13-9208-0344-CA 01		18,294	0
GGBA	10.13-9208-0345-CA 01		25,227	0
GGBA	10.14-5000-2053-CA		40,688	0
GGBA	10.14-7400-0859-CA		27,442	0
GGBA	10.14-7408-0983-CA		3,217	0
GGBA	10.14-7408-1042-CA		28,522	0
GGBA	10.14-7408-1079-CA		24,579	0
GGBA	10.14-7408-1086-CA		5,624	0
GGBA	10.14-7440-1078-CA		74,203	0
GGBA	10.14-7449-1040-CA		4,013	0
GGBA	10.14-7483-1051-CA		4,891	0
GGBA	10.14-7483-1064-CA		3,485	0
GGBA	10.14-7488-0982-CA		22,764	0
GGBA	10.14-7488-1105-CA		17,965	0
GGBA	10.14-8130-0092-CA		47,245	0
GGBA	10.14-8130-0137-CA Mod 14-2		57,658	0
GGBA	10.14-8130-0221-CA		18,295	0
GGBA	10.14-8130-0297-CA		101,350	0
GGBA	10.14-8130-0345CA Mod 14-1		8,207	0
GGBA	10.14-8130-0374-CA		3,123	0
GGBA	10.14-8130-0385-CA		18,304	0
GGBA	10.14-8130-1557-CA		4,749	0
GGBA	10.14-9200-0374-CA		27,396	0
GGBA	10.1492000392CA		9,594	0
GGBA	10.14-9200-0400-CA		501	0
GGBA	10.1492000401CA		44,975	0
GGBA	10.14-9208-0334-CA		1,371	0
GGBA	10.14-9408-0344-CA		8,840	0
GGBA	10.14-9419-0303-CA		1,535	0
GGBA	10.15-7440-0893-CA		33,501	0
GGBA	10.15-7449-1137-CA		16,990	0
GGBA	10.15-7488-1148-CA		80,910	0
GGBA	10.15-7408-1042-CA		131,169	0
GGBA	10.14-8130-0458-CA 14-1		19,523	0
GGBA	10.15-8130-0221-CA		40,503	0
GGBA	10.15-7483-1003-CA		26,438	0
GGBA	10.15-7438-1218-CA		10,500	0
GGBA	10.15-9419-0303-CA		37,400	0
GGBA	10.15-7442-1214-CA		20,000	0
GGBA	10.15-9708-2138-CA		190,926	0
GGBA	10.16-9708-2138-CA		59,736	0
GGBA	10.1574000859CA		95,423	0
GGBA	10.1592000425CA		127,197	0
GGBA	10.1592000389CA		68,206	0
GGBA	10.1574831157CA		45,525	0
GGBA	10.16-7440-0893-CA		28,314	0
GGBA	10.16-9208-0461-CA		1,771	0
GGBA	10.15-7483-1064-CA		25,816	0
GGBA	10.15-9208-0289-CA		175,636	0
GGBA	10.15-8130-0606-CA		3,270	0
GGBA	10.1592000440CA		55,533	0
GGBA	10.1581300601CA		17,384	0
GGBA	10.1674281223CA		957	0
GGBA	10.1574881215CA		31,690	0
GGBA	10.15-7408-1079-CA		29,465	0
GGBA	10.15-7408-0983-CA		23,735	0
GGBA	10.16-9419-0385-CA		272	0
GGBA	10.15-9200-0445-CA		19,300	0
GGBA	10.16-7481-1246-CA		3,223	0
GGBA	10.14-7440-0999-CA		84,702	0
GGBA	10.15-9408-0345-CA		37,273	0
GGBA	10.15-9200-0443-CA		16,818	0
GGBA	10.16-7408-1241-CA		42,018	0
GGBA	10.15-7440-0999-CA		99,446	0
Wildlife Services				
GFBA	10.028		8,969	0
DIRECT FROM: Total			**2,808,305**	**0**
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE Total			2,808,305	0
DEPARTMENT OF AGRICULTURE				
DIRECT FROM:				
DEPARTMENT OF AGRICULTURE				
R&D				
GFBA	10.000		189,971	0
GGBA	10.13-DG-11031600-085		25,358	0
GGBA	10.14-9200-0402-CA		74,103	0
GGBA	10.15-7483-1044-CA		84,962	0
GGBA	10.1581300137CA Rev 02		123,596	0
GGBA	10.1581300345CA		41,037	0
DIRECT FROM: Total			**539,027**	**0**
DEPARTMENT OF AGRICULTURE Total			539,027	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE			
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations			
GGBA 10.250 / 10.58-6000-3-0038		4,795	0
DIRECT FROM: Total		**4,795**	**0**
ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE Total		4,795	0
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE			
PASS-THROUGH PROGRAMS FROM:			
UNIVERSITY OF CALIFORNIA LOS ANGELES			
Emergency Food Assistance Program (Administrative Costs)			
GFEA 10.568 / 10.1920 G QA138		8,046	0
PASS-THROUGH PROGRAMS FROM: Total		**8,046**	**0**
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE Total		8,046	0
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE			
Technical Agricultural Assistance			
GGBA 10.960 / 10.58-3148-2-177		16,877	0
GGBA 10.960 / 10.TA-CR-14-071		53,311	0
GGBA 10.960 / 10.TA-CR-15-032		4,455	0
GGBA 10.960 / 10.TA-CR-15-055		55,092	0
DIRECT FROM: Total		**129,735**	**0**
PASS-THROUGH PROGRAMS FROM:			
TechnoServe			
R&D			
GGBA 10.SA-13-011-USDA008N		81,700	0
PASS-THROUGH PROGRAMS FROM: Total		**81,700**	**0**
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE Total		211,435	0
FOREST SERVICE, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
FOREST SERVICE, DEPARTMENT OF AGRICULTURE			
Forest Health Protection			
GGBA 10.680 / 10.13-CA-11420004-053		24,266	0
International Forestry Programs			
GFBA 10.684		71,854	0
R&D			
GGBA 10.10-DG-11031600-049		8,095	0
GGBA 10.10-JV-11221636-273		662	0
GGBA 10.11-CA-11120101-020		10,302	0
GGBA 10.11-CS-11020000-056		19,509	0
GGBA 10.11-CS-11021211-077		18,265	0
GGBA 10.11-CS-11021500-050		16,706	0
GGBA 10.11-JV-11221611-216		16,811	0
GGBA 10.11-JV-11221633-177 Mod 2		2,147	0
GGBA 10.11-JV-11221633-207		19,649	0
GGBA 10.11-JV-11221636-052		18,172	0
GGBA 10.11-JV-11221638-208 mod 1		21,026	0
GGBA 10.12-CS-11020400-049		63,210	0
GGBA 10.12-CS-11020900-023		16,171	0
GGBA 10.12-CS-11021000-033		110,522	0
GGBA 10.12-JV-11261987-102		43,749	0
GGBA 10.13-CS-11020000-062		1,058	0
GGBA 10.13-CS-11021000-019		8,527	0
GGBA 10.13-CS-11021005-037		2	0
GGBA 10.13-CS-11021206-066		2,285	0
GGBA 10.13-CS-11050600-018		10,319	0
GGBA 10.13-CS-11132465-370		3,560	0
GGBA 10.13-CS-11221634-157		9,097	0
GGBA 10.13-JV-11111133-034		(1,084)	0
GGBA 10.13-JV-11221633-058		1,997	0
GGBA 10.13-JV-11221633-079		69,913	0
GGBA 10.13-JV-11221633-083		103,199	0
GGBA 10.13-JV-11221634-069		56,100	0
GGBA 10.13-JV-11221634-164		17,377	0
GGBA 10.13-JV11221635-139		14,295	0
GGBA 10.13-JV-11221636-111		20,252	0
GGBA 10.13-JV-11221636-153		9,553	0
GGBA 10.13-JV-11221636-156		32	0
GGBA 10.13-JV-11272131-064		23,973	0
GGBA 10.14-CR-11221611-083		3,907	0
GGBA 10.14-CS-11020600-059		6,861	0
GGBA 10.14-CS-11020603-031		2,995	0
GGBA 10.14-CS-11021000-024		19,151	0
GGBA 10.14-CS-11052007-016		324,407	0
GGBA 10.14CS11132422281		4,268	0
GGBA 10.14-DG-11031600-066		85,293	0
GGBA 10.14-JV-11120101-013		28,504	0
GGBA 10.14-JV-11221633-097 MOD 1		49,225	0
GGBA 10.14-JV-11221636-029		120,732	0
GGBA 10.14-JV-11272131-039		29,164	0
GGBA 10.14-JV-11330143-050		11,204	0
GGBA 10.1574811117CA		16,945	0
GGBA 10.15-CR-11221611-005		37,829	0
GGBA 10.15-CR-11221611-006		333,442	0
GGBA 10.15-CR-11221611-009		34,324	0
GGBA 10.15-CR-11221611-016		136,777	0
GGBA 10.15-CR-11221611-024		75,569	0
GGBA 10.15-CR-11221611-050		78,217	0
GGBA 10.15-CS-11051100-007		44,965	0
GGBA 10.15-CS-11132422-292		13,089	0
GGBA 10.14-CS-11020604-052		1,705	0
GGBA 10.15-CS-11132422-240		50,277	0
GGBA 10.15-CS-11221633-098		23,915	0
GGBA 10.15-CS-11020000-058		56,520	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	10.16-JV-11111133-036		18,898	0
GGBA	10.16-CS-11132422-173		4,815	0
GGBA	10.14-CS-11132422-281		11,450	0
GGBA	10.15-JV-11221636-140		50,957	0
GGBA	10.15-JV-11221633-160		33,744	0
GGBA	10.15-CS-11021200-059		9,999	0
GGBA	10.15-JV-11221632-175		7,371	0
GGBA	10.16-CR-11221611-006		59,013	0
GGBA	10.16-CR-11221611-005		429,700	0
GGBA	10.16-CR-11221611-009		64,729	0
GGBA	10.15-CS-11020000-061		6,614	0
GGBA	10.16-CS-11015600-015		15,416	0
GGBA	10.15-JV-11272131-054		16,219	0
GGBA	10.14-JV-11221636-143		8,370	0
GGBA	10.14-JV-11221611-142 MOD 2		40,994	0
GGBA	10.15CS11221633123		34,486	0
GGBA	10.13-JV-11221601-150		64,379	0
GGBA	10.16-CS-11132422-126		5,048	0
GGBA	10.11-CS-11221636-193		861	0
GGBA	10.15-JV-11221635-152		29,989	0
GGBA	10.15-JV-11221633-141		10,394	0
GGBA	10.12-JV-11221636-145		2,843	0
GGBA	10.12CS11132422225 mod 1		14,039	0
Urban and Community Forestry Program				
GFEA	10.675		32,966	0
Forest Biomass for Energy				
GFEA	10.686		54,501	0
Cooperative Forestry Assistance				
GGBA	10.664 / 10.13-CA-11120101-029		3	0
GGBA	10.664 / 10.14-DG-11020000-052		51,356	0
GGBA	10.664 / 10.14-DG-11132543-080		25,148	0
Southwest Forest Health and Wildfire Prevention				
GGBA	10.694 / 10.15-DG-11031600-077		15,581	0
Forest Stewardship Program				
GGBA	10.678 / 10.14-DG-11020000-013		27,047	0
Forestry Research				
GGBA	10.652 / 10.11-CA-11120101-019		27,223	0
GGBA	10.652 / 10.11-CS-11132422-132		58,747	0
DIRECT FROM: Total			**3,653,756**	**0**
PASS-THROUGH PROGRAMS FROM:				
MTU - Michigan Technological University				
Forestry Research				
GGBA	10.652 / 10.1103027Z2		87,412	0
U.S. Forest Service				
R&D				
GLAA	10.15-CS-11020301-029		35,889	0
PASS-THROUGH PROGRAMS FROM: Total			**123,301**	**0**
FOREST SERVICE, DEPARTMENT OF AGRICULTURE Total			3,777,057	0
NATIONAL INSTITUTE OF FOOD AND AGRICULTURE, DEPARTMENT OF AGRICULTURE				
DIRECT FROM:				
NATIONAL INSTITUTE OF FOOD AND AGRICULTURE, DEPARTMENT OF AGRICULTURE				
Agriculture and Food Research Initiative (AFRI)				
GFBA	10.310		397,302	313,225
GGBA	10.310 / 10.2010-85215-20648		10,632	33,569
GGBA	10.310 / 10.2011-67009-30083		114,533	0
GGBA	10.310 / 10.2011-67015-20067		18,288	0
GGBA	10.310 / 10.2012-67003-19904		337,377	0
GGBA	10.310 / 10.2012-67012-22889		334	0
GGBA	10.310 / 10.2012-67013-19347		77,612	11,913
GGBA	10.310 / 10.2012-67013-19416 mod 1		32,163	0
GGBA	10.310 / 10.2012-67015-19379		1,486	0
GGBA	10.310 / 10.2012-67015-30215		36,699	0
GGBA	10.310 / 10.2012-67021-19978		87,006	0
GGBA	10.310 / 10.2012-68001-19603		276,931	113,102
GGBA	10.310 / 10.2013-67011-21119		5,607	0
GGBA	10.310 / 10.2013-67011-21145		6,724	0
GGBA	10.310 / 10.2013-67015-21315		42,647	14,856
GGBA	10.310 / 10.2013-67019-21359		103,285	14,578
GGBA	10.310 / 10.2013-67019-21406		98,790	0
GGBA	10.310 / 10.2013-68005-21298		1,135,732	1,048,659
GGBA	10.310 / 10.2014-67003-22039		25,818	0
GGBA	10.310 / 10.2014-67003-22042		36,914	0
GGBA	10.310 / 10.2014-67013-21564		3,865	93,437
GGBA	10.310 / 10.2014-67013-21594		93,545	87,287
GGBA	10.310 / 10.2014-67013-21727		85,176	64,863
GGBA	10.310 / 10.2014-67013-21764		98,456	85,198
GGBA	10.310 / 10.2014-68006-21842		86,184	34,086
GGBA	10.310 / 10.2015-67003-23456		67,677	0
GGBA	10.310 / 10.2015-67017-23143		173,710	0
GGBA	10.310 / 10.2015-68001-23240		280,461	101,973
GGBA	10.310 / 10.2015-68003-23048		526,766	12,330
GKAA	10.310		110,934	0
GFEA	10.310		29,688	0
GGBA	10.310 / 10.2016-67001-24538		191,940	0
GGBA	10.310 / 10.2016-67021-24456		65,980	0
GGBA	10.310 / 10.2016-68007-25066		107,309	3,047
GGBA	10.310 / 10.5950125010		11,624	0
GGBA	10.310 / 10.2015-67030-22990		42,054	0
GGBA	10.310 / 10.2016-67015-24926		43,531	0
GGBA	10.310 / 10.2016-67012-25169		33,022	0
GLAA	10.310 / 10.67019-24024-6701915000		132,571	80,400
Grants for Agricultural Research, Special Research Grants				
GFEA	10.200		21,469	0
GGBA	10.200 / 10.2012-34263-19736		220,633	1,753
GGBA	10.200 / 10.2013-34263-20931		635,048	2,358

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA 10.200 / 10.2014-34263-22038		359,006	42,872
GGBA 10.200 / 10.2015-34141-23965		64,421	48,080
GGBA 10.200 / 10.2015-34263-24070		33,679	52,118
Animal Health and Disease Research			
GGBA 10.207		209,934	0
Payments to Agricultural Experiment Stations Under the Hatch Act			
GGBA 10.203		3,248,440	0
Cooperative Forestry Research			
GGBA 10.202		381,914	0
Integrated Programs			
GGBA 10.303 / 10.2011-51130-31132		8,214	0
GGBA 10.303 / 10.2013-51130-21523		216,502	0
GGBA 10.303 / 10.2014-51130-22491		193,970	0
Specialty Crop Research Initiative			
GGBA 10.309 / 10.2010-51181-21192		8,146	(20,652)
Beginning Farmer and Rancher Development Program			
GGBA 10.311 / 10.2012-49400-19767		109,060	2,605
Biomass Research and Development Initiative Competitive Grants Program (BRDI)			
GGBA 10.312 / 10.59-1902-4-001		17,002	0
Homeland Security_Agricultural			
GGBA 10.304 / 10.2012-37620-19827 Amd 1		199,435	0
Cooperative Extension Service			
GGBA 10.500 / 10.2014-41210-22597		36,936	0
DIRECT FROM: Total		**10,994,182**	**2,241,657**
PASS-THROUGH PROGRAMS FROM:			
BAYLOR COLLEGE OF MEDICINE			
Agriculture and Food Research Initiative (AFRI)			
GFEA 10.310 / 10.101474061		43,084	0
GGBA 10.310 / 10.5601124679		52,347	0
Cornell University			
Agriculture and Food Research Initiative (AFRI)			
GGBA 10.310 / 10.62583-9570		300,883	0
GGBA 10.310 / 10.73435-10440		66,052	0
Kansas State University			
Grants for Agricultural Research, Special Research Grants			
GGBA 10.200 / 10.S14023		6,270	0
GGBA 10.200 / 10.S16097		24,930	0
Michigan State University			
Grants for Agricultural Research, Special Research Grants			
GGBA 10.200 / 10.RC104283A		0	15,533
New Mexico State University			
Sustainable Agriculture Research and Education			
GGBA 10.215 / 10.Q01785		2,963	0
Oklahoma State University			
Agriculture and Food Research Initiative (AFRI)			
GGBA 10.310 / 10.AB-5-68740-CSU		72,241	0
Southern University			
1890 Institution Capacity Building Grants			
GGBA 10.216 / 10.P0026210		32,502	0
Texas A & M			
Agriculture and Food Research Initiative (AFRI)			
GGBA 10.310 / 10.99-S110073		11,840	0
Grants for Agricultural Research, Special Research Grants			
GGBA 10.200 / 10.06-S130665		94,688	0
Texas Tech University			
Higher Education Challenge Grants			
GGBA 10.217 / 10.21A453-01		7,035	0
University of California, Davis			
Agriculture and Food Research Initiative (AFRI)			
GGBA 10.310 / 10.201015718-11		61,384	0
Grants for Agricultural Research, Special Research Grants			
GGBA 10.200 / 10.201402878-15-CSU-Klett-Ohort		1,027	0
University of Nebraska			
Agriculture and Food Research Initiative (AFRI)			
GGBA 10.310 / 10.25-6268-0005-005		40,136	0
University of Nevada			
Agriculture and Food Research Initiative (AFRI)			
GGBA 10.310 / 10.UNR-15-59		77,440	0
University of Wisconsin			
Agriculture and Food Research Initiative (AFRI)			
GGBA 10.310 / 10.435K890		220	0
Utah State University			
Agriculture and Food Research Initiative (AFRI)			
GGBA 10.310 / 10.151160-00001-87		15,601	0
Sustainable Agriculture Research and Education			
GFBA 10.215 / 10.120833029		(2,434)	0
GGBA 10.215 / 10.130676005		55,836	0
GGBA 10.215 / 10.140867023-224		62,668	0
GGBA 10.215 / 10.130676020		8,537	0
GGBA 10.215 / 10.140867049-137		577	0
Organic Agriculture Research and Extension Initiative			
GGBA 10.307 / 10.10075903		304	0
WASHINGTON STATE UNIVERSITY			
Grants for Agricultural Research, Special Research Grants			
GGBA 10.200 / 10.105577 G003396		54,935	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
University Of California Berke			
Agriculture and Food Research Initiative (AFRI)			
GFBA 10.310 / 10.9019		48,444	0
PASS-THROUGH PROGRAMS FROM: Total		**1,139,510**	**15,533**
NATIONAL INSTITUTE OF FOOD AND AGRICULTURE, DEPARTMENT OF AGRICULTURE Total		12,133,692	2,257,190
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE			
Environmental Quality Incentives Program			
GGBA 10.912 / 10.69-3A75-11-220		76,421	0
GGBA 10.912 / 10.69-3A75-12-213		122,135	0
Soil and Water Conservation			
GGBA 10.902 / 10.A-3A75-14-142 68-7482-14-513		158,626	0
GGBA 10.902 / 10.A-3A75-14-142 68-7482-14-514		313,431	0
GGBA 10.902 / 10.68-3A75-14-137 68-7482-15-534		143,967	0
GGBA 10.902 / 10.68-3A75-14-137 68-7482-15-525		251,093	0
Snow Survey and Water Supply Forecasting			
GGBA 10.907 / 10.A-3A75-14-142 68-7482-14-518		82,671	0
Soil Survey			
GGBA 10.903 / 10.68-7482-12-507 A-3A75-9-90		1,331	0
GGBA 10.903 / 10.68-7482-15-507		447,407	0
GGBA 10.903 / 10.68-7482-15-516 A-3A75-14-142		9,745	0
DIRECT FROM: Total		**1,606,827**	**0**
PASS-THROUGH PROGRAMS FROM:			
Brigham Young University			
Environmental Quality Incentives Program			
GGBA 10.912 / 10.14-0396		192,018	0
GGBA 10.912		82,926	0
Colorado Livestock Association			
Environmental Quality Incentives Program			
GGBA 10.912		33,263	0
Humboldt State University Foundation			
Soil and Water Conservation			
GGBA 10.902 / 10.PO 0007101455 & PO 0007101456		2,853	0
PASS-THROUGH PROGRAMS FROM: Total		**311,060**	**0**
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE Total		1,917,887	0
OFFICE OF THE CHIEF ECONOMIST, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
OFFICE OF THE CHIEF ECONOMIST, DEPARTMENT OF AGRICULTURE			
Agricultural Market and Economic Research			
GGBA 10.290 / 10.58011114016		124,484	0
GGBA 10.290 / 10.58-0111-15-011		126,440	19,818
DIRECT FROM: Total		**250,924**	**19,818**
OFFICE OF THE CHIEF ECONOMIST, DEPARTMENT OF AGRICULTURE Total		250,924	19,818
RISK MANAGEMENT AGENCY, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
RISK MANAGEMENT AGENCY, DEPARTMENT OF AGRICULTURE			
Crop Insurance			
GGBA 10.450 / 10.PO#4500062430 RM150090		3,300	0
Risk Management Education and Outreach Partnerships Program			
GGBA 10.460 / 10.14-IE-53102-017		30,350	0
DIRECT FROM: Total		**33,650**	**0**
RISK MANAGEMENT AGENCY, DEPARTMENT OF AGRICULTURE Total		33,650	0
DEPARTMENT OF AGRICULTURE Total		**23,185,678**	**2,277,008**
DEPARTMENT OF COMMERCE			
DEPARTMENT OF COMMERCE			
DIRECT FROM:			
DEPARTMENT OF COMMERCE			
R&D			
GFBA 11.000		7,323,872	0
GGBA 11.IP1509		19,762	0
GGBA 11.IP1510		25,550	0
DIRECT FROM: Total		**7,369,184**	**0**
PASS-THROUGH PROGRAMS FROM:			
Space Environment Technologies			
R&D			
GFBA 11.000 / 11.CG-2009-00004-1		(16,675)	0
Battelle Memorial Inst Pacific			
R&D			
GFBA 11.000 / 11.253738		23,030	0
Global Science and Technology			
R&D			
GFBA 11.000 / 11.OCG6222B		60,293	0
PASS-THROUGH PROGRAMS FROM: Total		**66,648**	**0**
DEPARTMENT OF COMMERCE Total		7,435,832	0
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE			
DIRECT FROM:			
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE			
Trade Adjustment Assistance for Firms			
GFBA 11.313		1,563,017	0
DIRECT FROM: Total		**1,563,017**	**0**
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE Total		1,563,017	0
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE			
DIRECT FROM:			
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE			
Measurement and Engineering Research and Standards			
GFBA 11.609		12,365,580	0
GFEA 11.609		143,235	0
GLAA 11.609 / 11.7014H207		270,785	0
GGBA 11.609 / 11.70NANB15H264		54,819	0
GLAA 11.609 / 11.70NANB15H198		52,457	0
Education Quality Award Ambassadorship			
GFBA 11.013		4,023	0
Science, Technology, Business and/or Education Outreach			
GFBA 11.620		58,501	0

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PROGRAM NAME
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	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Arrangements for Interdisciplinary Research Infrastructure			
GGBA 11.619 / 11.70NANB15H044		1,753,060	2,035,277
DIRECT FROM: Total		**14,702,460**	**2,035,277**
PASS-THROUGH PROGRAMS FROM:			
APPLIED RESEARCH ASSOCIATES			
Advanced Technology Program			
GFBA 11.612 / 11.S-D00017.00011.RUC		86,858	0
GFBA 11.612 / 11.S-D00017.00019.09.RUC		6,926	0
Pennsylvania State University			
Measurement and Engineering Research and Standards			
GFBA 11.609 / 11.4487-UCB-USDC-H245		161,214	0
Southwest Research Institute			
Measurement and Engineering Research and Standards			
GFBA 11.609 / 11.J99032KJ		35,614	0
PASS-THROUGH PROGRAMS FROM: Total		**290,612**	**0**
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE Total		14,993,072	2,035,277
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE			
DIRECT FROM:			
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE			
R&D			
GGBA 11.NA14NWS4830034		47,757	0
GGBA 11.NA14OAR4310148		44,618	0
GGBA 11.NA14OAR4830109 Amd 1		17	0
GGBA 11.NA14OAR4320125 Amd 89		222,702	0
GGBA 11.NA14OAR4320125 Amd #58		25,450	0
GGBA 11.NA14OAR4320125 Amd #60		77,839	0
GGBA 11.NA14OAR4320125 Amd 110		77,207	0
GGBA 11.NA14OAR4320125 Amd #51		53,209	0
GGBA 11.NA14OAR4320125 Amd 104		14,107	0
GGBA 11.NA14OAR4320125 Amd 116		103,581	0
GGBA 11.NA14OAR4320125 Amd 69		19,316	0
GGBA 11.NA14OAR4320125 Amd 117		33,525	0
GGBA 11.NA14OAR4320125 Amd 73		164,089	0
Ocean Exploration			
GFBA 11.011		76,775	0
Climate and Atmospheric Research			
GFBA 11.431		2,221,211	87,306
GGBA 11.431 / 11.NA12OAR4310077		39,913	0
GGBA 11.431 / 11.NA13OAR4310077 Amd #2		113,314	0
GGBA 11.431 / 11.NA13OAR4310080 Amd #2		35,378	0
GGBA 11.431 / 11.NA13OAR4310163		146,183	0
GGBA 11.431 / 11.NA14OAR4310141		124,126	0
GGBA 11.431 / 11.NA14OAR4310148		75,206	0
GGBA 11.431 / 11.NA15OAR4310066		62,759	0
GGBA 11.431 / 11.NA15OAR4310099 Amd #1		22,037	0
GGBA 11.431 / 11.NA13OAR4310103 Amd #3		62,674	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes			
GFBA 11.432		42,726,796	17,959
GGBA 11.432 / 11.NA09OAR4320074		151	0
GGBA 11.432 / 11.NA14OAR4320125 Amd # 10		633	0
GGBA 11.432 / 11.NA14OAR4320125 Amd 26		1,188	0
GGBA 11.432 / 11.NA14OAR4320125 Amd 44		48,969	0
GGBA 11.432 / 11.NA14OAR4320125 Amd 47		42,394	0
GGBA 11.432 / 11.NA14OAR4320125 Amd 49		161,708	0
GGBA 11.432 / 11.NA14OAR4320125 Amd 50		1,965	0
GGBA 11.432 / 11.NA14OAR4320125 Amd 52		528,948	0
GGBA 11.432 / 11.NA14OAR4320125 Amd 121		704,437	0
GGBA 11.432 / 11.NA14OAR4320125 Amd 108		557,020	0
GGBA 11.432 / 11.NA14OAR4320125 Amd 102		145,339	0
GGBA 11.432 / 11.NA14OAR4320125 Amd 93		28,966	0
GGBA 11.432 / 11.NA14OAR4320125 Amd 119		5,223,970	0
GGBA 11.432 / 11.NA14OAR4320125 Amd 113		116,082	0
GGBA 11.432 / 11.NA14OAR4320125 Amd #111		52,381	0
GGBA 11.432 / 11.NA14OAR4320125 Amd # 77		82,781	0
GGBA 11.432 / 11.NA14OAR4320125 Amd #62		261,731	88,089
GGBA 11.432 / 11.NA14OAR4320125 Amd #112		385,780	0
GGBA 11.432 / 11.NA14OAR4320125 Amd 81		79,612	0
GGBA 11.432 / 11.NA14OAR4320125 Amd 105		72,649	0
GGBA 11.432 / 11.NA14OAR4320125 Amd 100		746,264	0
GGBA 11.432 / 11.NA14OAR4320125 Amd 80		1,698,130	0
GGBA 11.432 / 11.NA14OAR4320125 Amd 90		7,415	0
GGBA 11.432 / 11.NA14OAR4320125 Amd 114		96,703	0
GGBA 11.432 / 11.NA14OAR4320125 Amd #63		68,154	0
GGBA 11.432 / 11.NA14OAR4320125 Amd 99		119,857	0
GGBA 11.432 / 11.NA14OAR4320125 Amd 65		59,519	0
GGBA 11.432 / 11.NA14OAR4320125 Amd 95		3,077	0
GGBA 11.432 / 11.NA14OAR4320125 Amd 92		17,466	0
Weather and Air Quality Research			
GGBA 11.459 / 11.NA13OAR4590190		33,643	0
GFBA 11.459		79,852	0
GGBA 11.459 / 11.NA15OAR4590152 Amd #1		83,731	0
GGBA 11.459 / 11.NA15OAR4590202		36,105	0
GGBA 11.459 / 11.NA15OAR4590200 Amd #1		7,263	0
GGBA 11.459 / 11.NA15OAR4590204 Amd #1		81,126	0
GGBA 11.459 / 11.NA15OAR4590233		83,418	0
Applied Meteorological Research			
GFBA 11.468		168,249	0
NOAA Programs for Disaster Relief Appropriations Act - Non-construction and Construction			
GFBA 11.483		1,895,623	609,285
GGBA 11.483 / 11.NA14NWS4830009		74	0
GGBA 11.483 / 11.NA14NWS4830018		155,657	146,998
GGBA 11.483 / 11.NA14NWS4830020		34,301	38,658
GGBA 11.483 / 11.NA14OAR432125 Amd 27		21,365	0
GGBA 11.483 / 11.NA14OAR4830109		114,909	0
GGBA 11.483 / 11.NA14OAR4830110		54,516	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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SOURCE TYPE (DIRECT OR PASS-THROUGH)
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PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA 11.483 / 11.NA14OAR4830111		11,640	0
GGBA 11.483 / 11.NA14OAR4830111 Amd 1		8	0
GGBA 11.483 / 11.NA14OAR4830112		370,449	0
GGBA 11.483 / 11.NA14OAR4830112 Amd 1		5	0
GGBA 11.483 / 11.NA14OAR4830113		259,541	0
GGBA 11.483 / 11.NA14OAR4830113 Amd 1		24	0
GGBA 11.483 / 11.NA14OAR4830114		33,759	0
GGBA 11.483 / 11.NA14OAR4830122		232,734	0
GGBA 11.483 / 11.NA14OAR4830122 Amd 1		41	0
GGBA 11.483 / 11.NA14OAR4830166		267,664	0
GGBA 11.483 / 11.NA14OAR4830167		164,589	0
GGBA 11.483 / 11.NA14OAR4320125 Amd 121		1,851,985	0
NOAA Mission-Related Education Awards			
GGBA 11.008 / 11.NA10SEC0080012		43,565	0
Marine Mammal Data Program			
GGBA 11.439 / 11.NA12NMF4390157		5,940	0
DIRECT FROM: Total		**63,994,854**	**988,295**
PASS-THROUGH PROGRAMS FROM:			
Oregon State University			
Climate and Atmospheric Research			
GFBA 11.431 / 11.NA276A-A		58,233	0
Remote Sensing Systems			
Integrated Ocean Observing System (IOOS)			
GFBA 11.012 / 11.6101		189,817	0
Texas A&M University			
Integrated Ocean Observing System (IOOS)			
GFBA 11.012 / 11.S120005		19,186	0
University of Alaska at Fairbanks			
NOAA Programs for Disaster Relief Appropriations Act - Non-construction and Construction			
GGBA 11.483 / 11.PO # P0492191, NA14NES4830005		35,000	0
University of California, Los Angeles			
Climate and Atmospheric Research			
GGBA 11.431 / 11.2095 G TA002		5,879	0
GGBA 11.431 / 11.2095 G TA047		37,138	0
University of Oklahoma			
Climate and Atmospheric Research			
GGBA 11.431 / 11.2016-04		25,937	0
University Corp For Atmospheri			
Climate and Atmospheric Research			
GFBA 11.431 / 11.Z12-96974		292,519	0
Meteorologic and Hydrologic Modernization Development			
GFBA 11.467 / 11.Z16-23464		8,180	0
Eastern Tennessee State Univer			
Meteorologic and Hydrologic Modernization Development			
GFBA 11.467 / 11.229101-02-4		27	0
UCAR-NCAR-COMET Atmospheric Tech. Divis.			
Meteorologic and Hydrologic Modernization Development			
GGBA 11.467 / 11.Z1623465		10,287	0
PASS-THROUGH PROGRAMS FROM: Total		**682,203**	**0**
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE Total		64,677,057	988,295
DEPARTMENT OF COMMERCE Total		**88,668,978**	**3,023,572**
DEPARTMENT OF DEFENSE			
ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE			
DIRECT FROM:			
ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE			
Research & Technology Development			
GFBA 12.910		2,954,808	1,890,353
GGBA 12.910 / 12.W911NF-10-2-0066 P00013		60,401	0
GGBA 12.910 / 12.HR00111620005		400,806	0
DIRECT FROM: Total		**3,416,015**	**1,890,353**
PASS-THROUGH PROGRAMS FROM:			
Bbn Technologies			
Research & Technology Development			
GFBA 12.910 / 12.14544		80,454	0
Columbia University			
Research & Technology Development			
GFBA 12.910 / 12.2(GG012379-03)		18,337	0
University Of Pennsylvania			
Research & Technology Development			
GFBA 12.910 / 12.560215		126,357	0
University Of Utah			
Research & Technology Development			
GFBA 12.910 / 12.10038364-COL		108,215	0
Leidos Biomedical Research , I			
Research & Technology Development			
GFBA 12.910 / 12.PO10177783		68,434	0
Bae Systems			
Research & Technology Development			
GFBA 12.910 / 12.925324		68,646	0
University Of Maryland College			
Research & Technology Development			
GFBA 12.910 / 12.Z8140001		37,019	0
California Institute Of Techno			
Research & Technology Development			
GFBA 12.910 / 12.67C-1094736		445,641	0
Jacobs			
Research & Technology Development			
GFBA 12.910 / 12.ROS151366C		42,499	0

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PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
BRAXTON TECHNOLOGIES			
Research & Technology Development			
GFBA 12.910 / 12.1059?2015?1		65,216	0
PASS-THROUGH PROGRAMS FROM: Total		**1,060,818**	**0**
ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE Total		4,476,833	1,890,353
DEFENSE INTELLIGENCE AGENCY, DEPARTMENT OF DEFENSE			
PASS-THROUGH PROGRAMS FROM:			
UNIVERSITY OF MARYLAND COLLEGE PARK			
Centers for Academic Excellence			
GFCA 12.598 / 12.35563-Z9208106		576,628	0
PASS-THROUGH PROGRAMS FROM: Total		**576,628**	**0**
DEFENSE INTELLIGENCE AGENCY, DEPARTMENT OF DEFENSE Total		576,628	0
DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE			
PASS-THROUGH PROGRAMS FROM:			
Advanced Technology International			
R&D			
GLAA 12.BTO 2012-527/ TASK ORDER 01		109,411	0
PASS-THROUGH PROGRAMS FROM: Total		**109,411**	**0**
DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE Total		109,411	0
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE			
PASS-THROUGH PROGRAMS FROM:			
Oklahoma State University			
R&D			
GGBA 12.AE-5-51523		5,594	0
University Of Virginia			
R&D			
GGBA 12.GG11704 145801		14,959	0
PASS-THROUGH PROGRAMS FROM: Total		**20,553**	**0**
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE Total		20,553	0
DEPARTMENT OF DEFENSE			
DIRECT FROM:			
DEPARTMENT OF DEFENSE			
R&D			
GFBA 12.000		1,876,228	456,008
GGBA 12.001988-00008		29,821	0
GGBA 12.N40192-14-2-8003 W9126G1420012		897	0
GGBA 12.W911KB-10-2-0001 TO#0058		90,471	0
GGBA 12.W911KB-10-2-0001 TO#0136		(352)	0
GGBA 12.W911KB-10-2-0001 TO#0143		(101)	0
GGBA 12.W9128F-12-2-0001 TO#0074		67,718	0
GGBA 12.W9128F-12-2-0001 TO#0079		12,782	0
GGBA 12.W912HQ-10-C-0007		(3,804)	0
GGBA 12.W912HQ-10-C-0061		32,473	0
GGBA 12.W912HQ-14-C-0007		53,445	0
GGBA 12.W912HZ-14-2-0008 W912HZ0820004		54,204	0
GGBA 12.W9128F-14-2-0001 TO#0020		162,827	0
GGBA 12.W913E5-15C-0007		137,594	0
GGBA 12.W911KB-10-2-0001 TO#0221		9,012	0
GLAA 12.FA9453-15-C-0066		110,707	2,581
DIRECT FROM: Total		**2,633,922**	**458,589**
PASS-THROUGH PROGRAMS FROM:			
Academy Of Applied Sciences			
R&D			
GFBA 12.000 / 12.14-05 / 14-05A		(6)	0
Ada Technologies,Inc			
R&D			
GFBA 12.000 / 12.13-0040S		554	0
Anacor Pharmaceuticals, Inc.			
R&D			
GGBA 12.#001		171,457	0
APPLIED RESEARCH ASSOCIATES			
R&D			
GFEA 12.000 / 12.PO15-00256		334,065	0
Azimuth Corporation			
R&D			
GFBA 12.000 / 12.211-5434-UOC		1	0
Battelle Memorial Institute			
R&D			
GGBA 12.US001-0000428491 LINE 3		(1,955)	0
GGBA 12.US001-0000474904		302,362	0
GFBA 12.000 / 12.533180		8,427	0
GGBA 12.PO US001-0000500432 Subcontrac		100,000	0
GGBA 12.US001-0000487010		4,148,740	0
BLUE CANYON TECHNOLOGIES LLC			
R&D			
GFBA 12.000 / 12.OCG5741B		10,168	0
GFBA 12.000 / 12.OCG5743B		11,605	0
GFBA 12.000 / 12.TO 00003		(86)	0
Brigham Young University			
R&D			
GFBA 12.000 / 12.14-0405		71,815	0
Chiaro Technologies			
R&D			
GFBA 12.000 / 12.OCG5645B		88,590	0
Coldquanta, Inc			
R&D			
GFBA 12.000 / 12.OCG5602B		20	0
GFBA 12.000 / 12.OCG6165B		100,498	0
Eagle Harbor Technologies			
R&D			
GFBA 12.000 / 12.OCG6080B		7,244	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME / STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GATS				
R&D				
GFBA	12.000 / 12.GATS_SC-12004		(57)	0
General Dynamics				
R&D				
GFBA	12.000 / 12.2010-00870		(15,729)	0
GIT-Georgia Institute of Technology				
R&D				
GGBA	12.BOA No. 800-02 Task Order No.		9,499	0
HRL Laboratories				
R&D				
GFBA	12.000 / 12.8115-400212-DS		127,262	0
Iowa State University				
R&D				
GGBA	12.TBD		75,321	0
Kapteyn-Murnane Laboratories				
R&D				
GFBA	12.000 / 12.OCG6303B		326	0
MAINSTREAM ENGINEERING				
R&D				
GFBA	12.000 / 12.OCG5539B/PO 0621641		145	0
Matrix Research, Inc.				
R&D				
GGBA	12.20140332		129,745	0
GGBA	12.2014-0332		110,538	0
Miami University				
R&D				
GGBA	12.Morton-AFRL-OSURF-CSU-G02381		(1)	0
Mitre Corporation				
R&D				
GFBA	12.000 / 12.101052		78,359	0
Northeastern University				
R&D				
GFBA	12.000 / 12.504028 / 504028-780		1	0
Northrup Grumman Corporation				
R&D				
GFBA	12.000 / 12.7500129352		518,601	14,111
Numerica Corporation				
R&D				
GFBA	12.000 / 12.1142-001-01		56,397	0
Orbit Logic Inc.				
R&D				
GFBA	12.000 / 12.OCG6097B		(3,407)	0
GFBA	12.000 / 12.FA9453-15-M-0491		25,455	0
Physical Sciences, Inc.				
R&D				
GGBA	12.SCxxxxx6662001		50,016	0
Rice University				
R&D				
GGBA	12.R18721		154,118	0
State University of New York				
R&D				
GGBA	12.11-46		223,063	28,232
University of California, Davis				
R&D				
GGBA	12.201118515-02		102,911	0
University Of Minnesota				
R&D				
GGBA	12.A003571416		112,423	0
Virginia Tech University				
R&D				
GFBA	12.000 / 12.450321-19557		107,572	0
Northwest Research Associates				
R&D				
GFBA	12.000 / 12.NWRA-10-S-136		(1,969)	0
Massachusetts Institute Of Tec				
R&D				
GFBA	12.000 / 12.5710003057		(17,852)	0
University Of Massachusetts Am				
R&D				
GFBA	12.000 / 12.12 006888 B 04 / 12		75,809	0
Boulder Precision Electron-Opt				
R&D				
GFBA	12.000 / 12.OCG6090B		99,748	0
South Dakota School Of Mines A				
R&D				
GFBA	12.000 / 12.UC BOULDER 15-3R2		1,553	0
Global Engineering and Materia				
R&D				
GFBA	12.000 / 12.FFP-2015-UCB-0602		29,410	0
Leidos Biomedical Research , I				
R&D				
GFBA	12.000 / 12.PO10172786		332,762	0
Invincea				
R&D				
GFBA	12.000 / 12.W9011NF-12-C-0044		145,641	0
Woods Hole Oceanographic Insti				
R&D				
GFBA	12.000 / 12.A101255		84,302	0
Utah State University Research				
R&D				
GFBA	12.000 / 12.OCG6244B		3,059	0
GFBA	12.000 / 12.CP0039813		399	0
Teledyne Scientific And Imagin				
R&D				

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME / STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFBA	12.000 / 12.B9U554826		85	0
BerrieHill Research Corporation				
R&D				
GGBA	12.COSU-S2002		353,866	0
Aegis Technology				
R&D				
GLAA	12.PROPOSAL 15-0360		9,226	0
CB&I				
R&D				
GLAA	12.500316		143,515	0
GLAA	12.PO201489		89,524	0
PASS-THROUGH PROGRAMS FROM: Total			**8,565,135**	**42,343**
DEPARTMENT OF DEFENSE Total			11,199,057	500,932
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE				
DIRECT FROM:				
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE				
Air Force Defense Research Sciences Program				
GFBA	12.800		3,704,657	1,528,383
GGBA	12.800 / 12.FA9550-12-1-0408 P00003		13,697	0
GGBA	12.800 / 12.FA9550-13-1-0064 P0002		312,100	0
GGBA	12.800 / 12.FA9550-13-1-0110		130,829	0
GGBA	12.800 / 12.FA9550-14-1-0124 P001		120,558	0
GGBA	12.800 / 12.FA9550-14-1-0232		200,888	0
GGBA	12.800 / 12.FA9550-14-1-0265		101,804	19,384
GLAA	12.800 / 12.FA9550-11-1-0224		(447)	0
GLAA	12.800 / 12.FA9550-12-1-0495		102,802	212,754
GLAA	12.800 / 12.FA9550-14-1-0147		80,840	55,019
GLAA	12.800 / 12.FA9550-14-1-0287		145,925	0
GFCA	12.800		91,932	0
GGBA	12.800 / 12.FA9550-12-1-0222		140,202	0
GGBA	12.800 / 12.FA9550-14-1-0185 MOD 1		87,256	0
DIRECT FROM: Total			**5,233,043**	**1,815,540**
PASS-THROUGH PROGRAMS FROM:				
COLORADO ENGINEERING INC				
Air Force Defense Research Sciences Program				
GFCA	12.800 / 12.SUB. SIGNED 8-16-13		45,286	0
EMERGENT SPACE TECHNOLOGIES				
Air Force Defense Research Sciences Program				
GFBA	12.800 / 12.OCG6118B		53,810	0
ERC, INC				
Air Force Defense Research Sciences Program				
GFCA	12.800 / 12.PO# RS150290		12,469	0
GFCA	12.800 / 12.PS160029		28,835	0
LEIDOS BIOMEDICAL RESEARCH , INC				
Air Force Defense Research Sciences Program				
GFCA	12.800 / 12.SUB. NO. P010163553		39,721	0
Orbit Logic Inc.				
Air Force Defense Research Sciences Program				
GFBA	12.800 / 12.OCG6255B		40,345	0
Santa Fe Institute				
Air Force Defense Research Sciences Program				
GFBA	12.800 / 12.SFI 20120921		764	0
UNIVERSAL TECHNOLOGY				
Air Force Defense Research Sciences Program				
GFBA	12.800 / 12.15-7900-0005-03-C6		2,118	0
GFBA	12.800 / 12.15-7900-0006-10-C8		14,221	0
University Of Michigan				
Air Force Defense Research Sciences Program				
GGBA	12.800 / 12.3001376576		(26)	0
University Of New Hampshire				
Air Force Defense Research Sciences Program				
GFBA	12.800 / 12.16-012		7,765	0
University Of Washington				
Air Force Defense Research Sciences Program				
GFBA	12.800 / 12.757226/UWSC7425		74,999	0
Northwest Research Associates				
Air Force Defense Research Sciences Program				
GFBA	12.800 / 12.NWRA-14-S-172		30,758	0
Massachusetts Institute Of Tec				
Air Force Defense Research Sciences Program				
GFBA	12.800 / 12.5710003650		420,794	0
University Of California At Sa				
Air Force Defense Research Sciences Program				
GFBA	12.800 / 12.45837195		122,384	0
Syracuse University				
Air Force Defense Research Sciences Program				
GFBA	12.800 / 12.23475-02131-S01		(5,840)	0
ATMOSPHERIC SPACE TECHNOLOGY R				
Air Force Defense Research Sciences Program				
GFBA	12.800 / 12.121-01		42,524	0
Georgia Institute Of Technolog				
Air Force Defense Research Sciences Program				
GFBA	12.800 / 12.RE897-G2		165,333	0
PASS-THROUGH PROGRAMS FROM: Total			**1,096,260**	**0**
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE Total			6,329,303	1,815,540
DEPARTMENT OF THE ARMY, OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF DEFENSE				
DIRECT FROM:				
DEPARTMENT OF THE ARMY, OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF DEFENSE				
Collaborative Research & Development				
GFEA	12.114		248,860	0
DIRECT FROM: Total			**248,860**	**0**
PASS-THROUGH PROGRAMS FROM:				
Tda Research Inc.				
Collaborative Research & Development				
GFBA	12.114 / 12.BE.1105.CU.14.02		127,710	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
PASS-THROUGH PROGRAMS FROM: Total		**127,710**	**0**
DEPARTMENT OF THE ARMY, OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF DEFENSE Total		376,570	0
DEPARTMENT OF THE NAVY, OFFICE OF THE CHIEF OF NAVAL RESEARCH, DEPARTMENT OF DEFENSE			
DIRECT FROM:			
DEPARTMENT OF THE NAVY, OFFICE OF THE CHIEF OF NAVAL RESEARCH, DEPARTMENT OF DEFENSE			
Basic & Applied Scientific Research			
GFBA 12.300		5,199,943	921,273
GFEA 12.300		472,466	6,517
GGBA 12.300 / 12.N00014-09-1-0049		6,383	0
GGBA 12.300 / 12.N00014-11-1-0869		(143,802)	0
GGBA 12.300 / 12.N00014-12-1-0279		38,515	0
GGBA 12.300 / 12.N00014-12-1-0938		177,417	0
GGBA 12.300 / 12.N00014-12-1-1031		3,575	0
GGBA 12.300 / 12.N00014-14-1-0110		106,589	0
GGBA 12.300 / 12.N00014-14-1-0429 MOD 1		36,249	0
GGBA 12.300 / 12.N00014-14-1-0773		241,993	0
GGBA 12.300 / 12.N00173-14-1-G902		97,465	0
GGBA 12.300 / 12.N00173-15-1-G901		164,343	0
GGBA 12.300 / 12.N00244-14-1-0038		24,933	0
GGBA 12.300 / 12.W9126G-14-2-0038 W9126G1420018		24,398	0
GLAA 12.300 / 12.N00014-12-1-0201		203,484	0
GLAA 12.300 / 12.N00014-12-1-0562		7,254	0
GLAA 12.300 / 12.N00014-13-1-0839		62,840	0
GLAA 12.300 / 12.N00014-14-1-0059		280,992	0
GLAA 12.300 / 12.N00014-14-1-0739		165,344	0
GGBA 12.300 / 12.N00014-15-1-2886		76,882	0
GGBA 12.300 / 12.N00014-16-1-2040		558,727	170,882
GGBA 12.300 / 12.N000141512472		65,008	90,000
GGBA 12.300 / 12.N00014-15-1-2559		236,579	0
GGBA 12.300		4,461	0
GLAA 12.300 / 12.N00014-15-1-2435		118,880	0
GLAA 12.300 / 12.N00014-16-1-2581		28,111	0
DIRECT FROM: Total		**8,259,029**	**1,188,672**
PASS-THROUGH PROGRAMS FROM:			
ALBIDO CORPORATION			
Basic & Applied Scientific Research			
GFCA 12.300 / 12.SIGNED 3-7-2013		34,550	0
GEORGIA INSTITUTE OF TECHNOLOGY			
Basic & Applied Scientific Research			
GFEA 12.300 / 12.RG185-G1		25,191	0
NORTH CAROLINA STATE UNIVERSITY			
Basic & Applied Scientific Research			
GLAA 12.300 / 12.2010-1710-03		67,185	0
Northwestern University			
Basic & Applied Scientific Research			
GFBA 12.300 / 12.SP0028970-PROJ0010537		227,198	0
Rutgers University			
Basic & Applied Scientific Research			
GFBA 12.300 / 12.4633		497	0
University of Oklahoma			
Basic & Applied Scientific Research			
GLAA 12.300 / 12.2011-21		117,641	0
University Of Pennsylvania			
Basic & Applied Scientific Research			
GFBA 12.300 / 12.16446		11,104	0
University of Southern California			
Basic & Applied Scientific Research			
GGBA 12.300 / 12.10022364		65,376	0
Vanderbilt University			
Basic & Applied Scientific Research			
GFBA 12.300 / 12.2664-013280		26,060	0
Global Science and Technology			
Basic & Applied Scientific Research			
GFBA 12.300 / 12.OCG15080139		34,516	0
UNIVERSITY OF SOUTHERN MISSISS			
Basic & Applied Scientific Research			
GFBA 12.300 / 12.USM-GR03813-001		109,599	0
Atmospheric and Environmental			
Basic & Applied Scientific Research			
GFBA 12.300 / 12.P1770-001		24,656	0
GFBA 12.300 / 12.P1843-01		74,274	0
University Of California At Sa			
Basic & Applied Scientific Research			
GFBA 12.300 / 12.67465520		48,514	0
Bae Systems			
Basic & Applied Scientific Research			
GFBA 12.300 / 12.918657		115,167	0
Basic & Applied Scientific Research			
GFCA 12.300		138,601	0
PROGENY SYSTEMS			
Basic & Applied Scientific Research			
GFCA 12.300 / 12.PSC-0319		39,108	0
UNIVERSITY OF KENTUCKY			
Basic & Applied Scientific Research			
GFEA 12.300 / 12.3048111200-15-083		19,473	0
GFEA 12.300 / 12.3048111441-15-084		71,578	0
XDOT ENGINEERING AND ANALYSIS, LLC			
Basic & Applied Scientific Research			
GFEA 12.300 / 12.PO# 2015-93		95,759	0
HENRY M. JACKSON FOUNDATION			
Basic & Applied Scientific Research			
GGBA 12.300 / 12.3062 PO852463		70,561	0
PASS-THROUGH PROGRAMS FROM: Total		**1,416,608**	**0**
DEPARTMENT OF THE NAVY, OFFICE OF THE CHIEF OF NAVAL RESEARCH, DEPARTMENT OF DEFENSE Total		9,675,637	1,188,672
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE			

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
DIRECT FROM:			
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE			
Language Grant Program			
GFBA 12.900		52,965	0
Mathematical Sciences Grants Program			
GFBA 12.901		50,242	0
GGBA 12.901 / 12.H98230-15-1-0023		7,217	0
GGBA 12.901 / 12.H982301510247 P00001		16,836	0
DIRECT FROM: Total		**127,260**	**0**
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE Total		127,260	0
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY			
PASS-THROUGH PROGRAMS FROM:			
University Of New Mexico			
R&D			
GGBA 12.3RK78		(117)	0
LIFT			
R&D			
GLAA 12.3GAHSS		19,965	0
PASS-THROUGH PROGRAMS FROM: Total		**19,848**	**0**
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY Total		19,848	0
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE			
DIRECT FROM:			
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE			
R&D			
GLAA 12.W912HQ-11-C-0052		1,262	0
DIRECT FROM: Total		**1,262**	**0**
PASS-THROUGH PROGRAMS FROM:			
University of Texas Austin			
R&D			
GLAA 12.UTA15-000961		7,129	0
PASS-THROUGH PROGRAMS FROM: Total		**7,129**	**0**
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE Total		8,391	0
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE			
DIRECT FROM:			
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE			
Basic Scientific Research- Combating Weapons of Mass Destruction			
GGBA 12.351 / 12.HDTRA 1-14-1-0046		166,134	0
GGBA 12.351 / 12.HDTRA1-10-1-0079		216,330	0
GFBA 12.351		92,632	23,823
GLAA 12.351 / 12.HDTRA 1-16-1-0015		28,706	0
Legacy Resource Management Program			
GGBA 12.632 / 12.HQ0034-15-2-0009		22,621	0
GGBA 12.632 / 12.HQ0034-15-2-0005		70,938	0
DIRECT FROM: Total		**597,361**	**23,823**
PASS-THROUGH PROGRAMS FROM:			
University Of Arizona			
Basic, Applied, & Advanced Research in Science and Engineering			
GFBA 12.630 / 12.Y561926		60,754	0
GLAA 12.630 / 12.PO Y-561923		4,088	0
LIFT			
Basic, Applied, & Advanced Research in Science and Engineering			
GLAA 12.630 / 12.SUB AWARD-0001		54,235	0
PASS-THROUGH PROGRAMS FROM: Total		**119,077**	**0**
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE Total		716,438	23,823
U.S. ARMY MATERIAL COMMAND, DEPARTMENT OF DEFENSE			
DIRECT FROM:			
U.S. ARMY MATERIAL COMMAND, DEPARTMENT OF DEFENSE			
Basic Scientific Research			
GFBA 12.431		4,754,904	189,578
GGBA 12.431 / 12.W911NF-11-1-0438		787	0
GGBA 12.431 / 12.W911NF-12-2-0066		1,012	0
GLAA 12.431 / 12.W911NF-09-1-0528		14,324	0
GLAA 12.431 / 12.W911NF-10-1-0520		465,826	697,733
GLAA 12.431 / 12.W911NF-12-1-0166		6,975	0
GLAA 12.431 / 12.W911NF-14-1-0320		32,109	0
GGBA 12.431 / 12.W911NF-15-1-0337		217,073	0
GGBA 12.431 / 12.W911NF-14-1-0501		100,148	59,460
GGBA 12.431 / 12.W911NF-15-1-0459		216,795	0
GGBA 12.431 / 12.W911NF-15-2-0124		470,682	0
GGBA 12.431 / 12.W911NF-13-1-0192		186,262	0
DIRECT FROM: Total		**6,466,897**	**946,771**
PASS-THROUGH PROGRAMS FROM:			
Academy Of Applied Sciences			
Basic Scientific Research			
GFCA 12.431 / 12.SG 15-85		2,425	0
Stanford University			
Basic Scientific Research			
GLAA 12.431 / 12.61074264-119754		57,785	0
University Of Illinois			
Basic Scientific Research			
GFBA 12.431 / 12.2015-06166-02		25,045	0
University Of New Mexico			
Basic Scientific Research			
GGBA 12.431 / 12.707617-87A5		297,870	0
University Of Wisconsin System			
Basic Scientific Research			
GFBA 12.431 / 12.248K916		234,750	172,147
Virginia Tech University			
Basic Scientific Research			
GFBA 12.431 / 12.450373-19557		31,823	0
Yale University			
Basic Scientific Research			
GFBA 12.431 / 12.C13J11495(J00210)		272,715	0
Massachusetts Institute Of Tec			
Basic Scientific Research			

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFBA 12.431 / 12.5710003018		453,933	0
GFBA 12.431 / 12.5710003051		92,371	0
University Of California At Sa			
Basic Scientific Research			
GFBA 12.431 / 12.44000287		171,220	0
University Of Maryland College			
Basic Scientific Research			
GFBA 12.431 / 12.Z840702		(1)	0
Academy Of Applied S			
Basic Scientific Research			
GFCA 12.431 / 12.SG-16-076/SG-16-077		1,200	0
Structured Materials			
Basic Scientific Research			
GFCA 12.431 / 12.PO 42029-090115-01		49,508	0
PASS-THROUGH PROGRAMS FROM: Total		**1,690,644**	**172,147**
U.S. ARMY MATERIAL COMMAND, DEPARTMENT OF DEFENSE Total		8,157,541	1,118,918
U.S. ARMY MEDICAL COMMAND, DEPARTMENT OF DEFENSE			
DIRECT FROM:			
U.S. ARMY MEDICAL COMMAND, DEPARTMENT OF DEFENSE			
Military Medical Research & Development			
GFBA 12.420		403,588	0
GFEA 12.420		5,827,601	847,800
GGBA 12.420 / 12.W81XWH-11-2-0113 P0001		7,116	7,837
GGBA 12.420 / 12.W81XWH1510583		50,191	0
DIRECT FROM: Total		**6,288,496**	**855,637**
PASS-THROUGH PROGRAMS FROM:			
AMERICAN BURN ASSOCIATION			
Military Medical Research & Development			
GFEA 12.420 / 12.W8IXWH-09-2-0194		7,824	0
Boston University			
Military Medical Research & Development			
GFBA 12.420 / 12.4500001399		108,322	0
FLASHBACK TECHNOLOGIES LLC			
Military Medical Research & Development			
GFEA 12.420 / 12.CF-146		214,640	0
GFEA 12.420 / 12.W81XWH-12-2-0112		(4,909)	0
FRED HUTCHINSON CANCER RESEARCH CENTER			
Military Medical Research & Development			
GFEA 12.420 / 12.0000839338		28,645	0
George Mason University			
Military Medical Research & Development			
GFEA 12.420 / 12.W81XWH-10-2-0113		491	0
I2C SOLUTIONS			
Military Medical Research & Development			
GFEA 12.420 / 12.SC-2C02-109		3,676	0
Johns Hopkins University			
Military Medical Research & Development			
GFEA 12.420 / 12.AWD-154181		30,393	0
LOVELACE RESPIRATORY RESEARCH INSTITUTE			
Military Medical Research & Development			
GFEA 12.420 / 12.JK121533		3,316	0
Massachusetts General Hospital			
Military Medical Research & Development			
GFBA 12.420 / 12.217074		53	0
SMART INFORMATION FLOW TECHNOLOGIES			
Military Medical Research & Development			
GFEA 12.420 / 12.R3E-UCD-01		110,295	0
University Of Utah			
Military Medical Research & Development			
GFEA 12.420 / 12.10032338		42,058	0
WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN			
Military Medical Research & Development			
GFEA 12.420 / 12.WFUHS 441033 CTA-03		192,566	127,128
Military Medical Research & Development			
GFCA 12.420		118,146	0
Regis University			
Military Medical Research & Development			
GLAA 12.420 / 12.W81XWH-15-1-0518		11,330	0
PASS-THROUGH PROGRAMS FROM: Total		**866,846**	**127,128**
U.S. ARMY MEDICAL COMMAND, DEPARTMENT OF DEFENSE Total		7,155,342	982,765
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND			
PASS-THROUGH PROGRAMS FROM:			
APC-Academy of Applied Science			
R&D			
GGBA 12.Subgrant 15-09		1,946	0
GGBA 12.Subgrant 15-10		2,000	0
SURVICE Engineering Company, LLC			
R&D			
GLAA 12.085001.026.0229.2015.06		28,672	0
GLAA 12.095001.001.0229.2016.06		3,230	0
PASS-THROUGH PROGRAMS FROM: Total		**35,848**	**0**
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND Total		35,848	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
UNIFORMED SERVICES UNIVERSITY OF THE HEALTH SCIENCES, DEPARTMENT OF DEFENSE			
PASS-THROUGH PROGRAMS FROM:			
GENEVA FOUNDATION			
Uniformed Services University Medical Research Projects			
GFCA 12.750 / 12.S-1392-02		4,079	0
HENRY M. JACKSON FOUNDATION			
Uniformed Services University Medical Research Projects			
GFEA 12.750 / 12.SUB#2935		64,131	0
GFEA 12.750 / 12.SUB#2935_MOD01		14,367	0
PASS-THROUGH PROGRAMS FROM: Total		**82,577**	**0**
UNIFORMED SERVICES UNIVERSITY OF THE HEALTH SCIENCES, DEPARTMENT OF DEFENSE Total		82,577	0
DEFENSE THREAT REDUCTION AGENCY, DEPARTMENT OF DEFENSE			
PASS-THROUGH PROGRAMS FROM:			
Massachusetts General Hospital			
R&D			
GGBA 12.226193		156,156	0
Emory University			
R&D			
GGBA 12.T491675		6,611	0
PASS-THROUGH PROGRAMS FROM: Total		**162,767**	**0**
DEFENSE THREAT REDUCTION AGENCY, DEPARTMENT OF DEFENSE Total		162,767	0
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE			
PASS-THROUGH PROGRAMS FROM:			
XUV Lasers, Inc.			
R&D			
GGBA 12.Task Order Number 4		13,888	0
PASS-THROUGH PROGRAMS FROM: Total		**13,888**	**0**
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE Total		13,888	0
DEPARTMENT OF DEFENSE Total		**49,243,892**	**7,521,003**
DEPARTMENT OF EDUCATION			
DEPARTMENT OF EDUCATION			
PASS-THROUGH PROGRAMS FROM:			
BATTELLE OAK RIDGE NATIONAL LAB			
R&D			
GFCA 84.000 / 84.SUB. NO.4000135175		202,205	0
Boulder Language Technologies			
R&D			
GFBA 84.000 / 84.OCG5714B		22,634	0
NATIONAL WRITING PROJECT			
R&D			
GGBA 84.03-CO03		32,781	0
UNIVERSITY OF NORTH TEXAS			
R&D			
GFEA 84.000 / 84.GF0612-4		(10)	0
PASS-THROUGH PROGRAMS FROM: Total		**257,610**	**0**
DEPARTMENT OF EDUCATION Total		257,610	0
INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION			
DIRECT FROM:			
INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION			
Education Research, Development and Dissemination			
GFBA 84.305		335,127	609,259
GFEA 84.305		45,629	35,694
GKAA 84.305		136,042	0
Research in Special Education			
GFEA 84.324		30,635	0
GGBA 84.324 / 84.R324A110136		63,839	0
DIRECT FROM: Total		**611,272**	**644,953**
PASS-THROUGH PROGRAMS FROM:			
Georgia State University			
Research in Special Education			
GFBA 84.324 / 84.SP00010919-03		357,874	0
University Of Denver			
Education Research, Development and Dissemination			
GFBA 84.305 / 84.SC36942A-01-00		(35,793)	0
University Of Houston			
Education Research, Development and Dissemination			
GFBA 84.305 / 84.R-12-0097		90,285	0
UNIVERSITY OF NEVADA, RENO			
Research in Special Education			
GFEA 84.324 / 84.UNR-12-81		343,883	0
University Of Texas At Austin			
Education Research, Development and Dissemination			
GFBA 84.305 / 84.UTA14-001219		(411)	0
PASS-THROUGH PROGRAMS FROM: Total		**755,838**	**0**
INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION Total		1,367,110	644,953
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION			
DIRECT FROM:			
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION			
English Language Acquisition State Grants			
GFBA 84.365		1,274,057	0
Migrant Education_College Assistance Migrant Program			
GFBA 84.149		442,801	0
Migrant Education_High School Equivalency Program			
GFBA 84.141		447,382	0
DIRECT FROM: Total		**2,164,240**	**0**
PASS-THROUGH PROGRAMS FROM:			
Aims Community College			
English Language Acquisition State Grants			
GFBA 84.365 / 84.341312		97,631	0
PASS-THROUGH PROGRAMS FROM: Total		**97,631**	**0**
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION Total		2,261,871	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION			
PASS-THROUGH PROGRAMS FROM:			
Denver Public Schools			
State Fiscal Stabilization Fund (SFSF) - Investing in Innovation (i3) Fund, Recovery Act			
GFBA 84.396 / 84.OCG5443B		275,745	0
PASS-THROUGH PROGRAMS FROM: Total		**275,745**	**0**
OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION Total		275,745	0
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION			
DIRECT FROM:			
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION			
TRIO: Student Support Services			
GFBA 84.042		221,820	0
GGBA 84.042 / 84.P042A121402 Action 6		395,231	0
TRIO: Upward Bound			
GFBA 84.047		454,500	0
GGBA 84.047 / 84.P407A100027		115,830	0
Overseas Programs - Doctoral Dissertation Research Abroad			
GFBA 84.022		25,981	0
Graduate Assistance in Areas of National Need			
GFBA 84.200		556,396	0
GGBA 84.200 / 84.P20A140008 action 2		122,516	0
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and Internation			
GFBA 84.015		(18)	0
Transition Programs for Students with Intellectual Disabilities into Higher Education			
GGBA 84.407 / 84.P407A150048		237,651	0
DIRECT FROM: Total		**2,129,907**	**0**
PASS-THROUGH PROGRAMS FROM:			
GRAND VALLEY STATE UNIVERSITY			
TRIO_McNair Post-Baccalaureate Achievement			
GFBA 84.217 / 84.GVSU-201467-01		4,874	0
University of North Carolina, Greensboro			
Gaining Early Awareness and Readiness for Undergraduate Programs			
GKAA 84.334 / 84.20130310		156,855	0
GKAA 84.334 / 84.20140477		72,620	0
PASS-THROUGH PROGRAMS FROM: Total		**234,349**	**0**
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION Total		2,364,256	0
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION			
DIRECT FROM:			
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION			
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities			
GFBA 84.325		(7,034)	0
National Institute on Disability and Rehabilitation Research			
GFEA 84.133		(36,444)	31,410
Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with			
GFBA 84.326		308,434	0
DIRECT FROM: Total		**264,956**	**31,410**
PASS-THROUGH PROGRAMS FROM:			
Gallaudet University			
National Institute on Disability and Rehabilitation Research			
GFBA 84.133 / 84.23622		173,452	18,000
Meeting the Challenge Inc.			
Rehabilitation Services Demonstration and Training Programs			
GKAA 84.235 / 84.22414		29,810	0
UNIVERSITY OF NORTH CAROLINA CHAPEL HILL			
Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with			
GFEA 84.326 / 84.5039300		351,071	0
Rehabilitation Institute Of Ch			
National Institute on Disability and Rehabilitation Research			
GFBA 84.133 / 84.3037		46,021	0
GFBA 84.133 / 84.OCG5672B		4,088	0
PASS-THROUGH PROGRAMS FROM: Total		**604,442**	**18,000**
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION Total		869,398	49,410
DEPARTMENT OF EDUCATION Total		**7,395,990**	**694,363**
DEPARTMENT OF ENERGY			
DEPARTMENT OF ENERGY			
DIRECT FROM:			
DEPARTMENT OF ENERGY			
Conservation Research and Development			
GFBA 81.086		800,318	217,158
GGBA 81.086 / 81.UGA-0-41027-09 Task VTP29470		1,220	0
GLAA 81.086 / 81.DE-EE0005765		243,116	0
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis			
GFBA 81.117		62,317	0
GGBA 81.117 / 81.DE-0000000EE5542		288,328	0
Office of Science Financial Assistance Program			
GFBA 81.049		9,980,351	483,742
GGBA 81.049 / 81.0000000DE-SC05304 mod 3		2,724	0
GGBA 81.049 / 81.0000000DE-SC07016 Mod 3		29,383	0
GGBA 81.049 / 81.DE-0000000SC10519		81,236	0
GGBA 81.049 / 81.DE-0000000SC10569 Mod 2		243,831	0
GGBA 81.049 / 81.DE-0000000SC10733 Mod 2		402,216	0
GGBA 81.049 / 81.DE-0000000SC11780 mod 001		88,464	73,146
GGBA 81.049 / 81.DE-0000000SC12459		165,242	251,196
GGBA 81.049 / 81.DE-0000000SC5413 mod 5		132,122	0
GGBA 81.049 / 81.DE-0000000SC8226 mod 3		94,104	0
GGBA 81.049 / 81.DE-0000000SC8459 Mod 1		13,971	37,930
GGBA 81.049 / 81.DE-0000000SC8482 mod 3		59,452	0
GGBA 81.049 / 81.DE-0000000SC8582 Mod 3		89,895	0
GGBA 81.049 / 81.DE-0000000SC8595 mod 3		379,872	0
GGBA 81.049 / 81.DE-FG02-03ER41255 Mod 13		5,494	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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PROGRAM NAME

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	81.049 / 81.DE-FG02-04ER15592		96,039	0
GGBA	81.049 / 81.DE-FG02-08ER64629		63,403	42,296
GLAA	81.049 / 81.DE-FG02-07ER46397		151,808	0
GLAA	81.049 / 81.DE-FG02-93ER40789		307,708	0
GLAA	81.049 / 81.DE-SC0006433		99,429	0
GLAA	81.049 / 81.DE-SC0006997		22,631	0
GLAA	81.049 / 81.DE-SC0008547		2,495	0
GLAA	81.049 / 81.DE-SC0011077		60,903	0
GLAA	81.049 / 81.DE-SC0012039		193,062	0
GLAA	81.049 / 81.SC 0000757		4,884	0
GGBA	81.049 / 81.DE-0000000SC12454		95,078	0
GGBA	81.049 / 81.DE-0000000SC14610		87,405	0
GGBA	81.049 / 81.DESC00000014438		93,835	0
GGBA	81.049 / 81.DE-0000000SC14597		45,421	0
GGBA	81.049 / 81.DE-0000000SC8149		131,375	0
GGBA	81.049 / 81.DE-SC0000014495		158,130	0
GGBA	81.049 / 81.DE-0000000SC14371		132,045	36,595
GGBA	81.049 / 81.DE00000000SC14354		95,784	0
GGBA	81.049 / 81.DE-FG02-03ER15453 Mod 12		92,468	0
GGBA	81.049 / 81.DE-FG02-04ER15591		148,148	0
GGBA	81.049 / 81.DE-FG02-93ER40788		725,373	0
GGBA	81.049 / 81.DE-FG02-03ER41255		8,267	0
GGBA	81.049 / 81.DE-SC0003956		22,514	0
GGBA	81.049 / 81.DESC00000014426		41,803	0
GGBA	81.049		3,064	0
GGBA	81.049 / 81.DE-SC0008654		84,310	0
GGBA	81.049 / 81.DE-0000000SC8583		111,904	0
GGBA	81.049 / 81.DE-0000000SC10568		291,185	0
GGBA	81.049 / 81.DE-SC0009279 mod 3		168,741	16,869
R&D				
GFBA	81.000		384,978	0
GGBA	81.003460-00002		10,167	0
GGBA	81.4000108022		105,392	0
GGBA	81.4000137769		37,907	0
GGBA	81.B604249		136,445	0
GGBA	81.B606612		87,720	0
GGBA	81.PO 620424		105,384	0
GGBA	81.PO 621138		93,210	0
GGBA	81.UGA-0-41027-17 Task # ER46T001		40,115	0
GGBA	81.UGA-0-41027-18		124,268	0
GGBA	81.UGA-0-41027-20		1,934	0
GGBA	81.UGA04102723		45,575	0
GGBA	81.UGA-0-41027-24 Task 065D1504		27,506	0
GGBA	81.0152906		84,571	0
GGBA	81.Contract Number 253609		43,374	0
GGBA	81.240627 mod 1		31,018	0
GGBA	81.UGA-0-41027-26 Task WFJJ.1097		33,900	0
GGBA	81.UGA-0-41027-25 Task ST6P2010		19,095	0
GGBA	81.UGA-0-41027-27 Task ST6S0210		26,940	0
GGBA	81.DE-EE0007365		25,929	0
GGBA	81.004598-00002		5,793	0
GGBA	81.B614354		95,640	0
GGBA	81.4000127299 MOD 3		23,820	0
GGBA	81.00120133		77,512	85,322
GGBA	81.UGA-0-41027-10		168,067	0
GGBA	81.UGA-0-41027-11		(20,000)	0
Renewable Energy Research and Development				
GFBA	81.087		827,840	11,062
GGBA	81.087 / 81.DE-0000000EE5399 Mod 0009		70,340	0
GGBA	81.087 / 81.DE-EE0006086		99,096	0
GLAA	81.087 / 81.DE-EE0005326		173,519	0
GLAA	81.087 / 81.DE-EE0005513		164,896	0
GLAA	81.087 / 81.DE-EE0006363TDD		154,596	100,000
GLAA	81.087 / 81.DE-EE0006537		223,965	319,871
GLAA	81.087 / 81.DE-EE0007089		125,635	244,104
GLAA	81.087 / 81.DE-EE0007245		49,089	0
Fossil Energy Research and Development				
GLAA	81.089 / 81.DE-FE0009963		165,319	0
GLAA	81.089 / 81.DE-FE0023223		249,422	0
GLAA	81.089 / 81.DE-FE0023305		194,082	0
GFBA	81.089		331,453	0
Nuclear Energy Research, Development and Demonstration				
GFBA	81.121		317,387	0
GLAA	81.121 / 81.DE-NE0000500		38,799	0
GLAA	81.121 / 81.DE-NE0000719		174,048	0
GLAA	81.121 / 81.DE-NE0008234		28,135	0
GLAA	81.121 / 81.DE-NE0008289		64,254	157,423
GLAA	81.121 / 81.DE-NE0000082		79,235	0
GLAA	81.121 / 81.DE-NE0008430		120,800	0
GLAA	81.121 / 81.DE-NE0008442		320,528	86,301
GLAA	81.121 / 81.DE-NE0008429		76,092	0
Advanced Research and Projects Agency □Energy Financial Assistance Program				
GFBA	81.135		3,441,290	419,345
GGBA	81.135 / 81.DE-AR0000311		3,418	0
GGBA	81.135 / 81.DE-AR0000311 mod 1		147,709	0
GLAA	81.135 / 81.DE-AR0000287		454,980	88,276
GGBA	81.135 / 81.DE-AR0000574		285,088	211,429
Stewardship Science Grant Program				
GLAA	81.112 / 81.DE-NA0001985		20,838	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Environmental Management R&D for HEPA Filters, High-Level Tank Waste Mixing & Sampling			
GLAA 81.139 / 81.DE-AR0000493		476,004	0
DIRECT FROM: Total		**27,396,985**	**2,882,065**
PASS-THROUGH PROGRAMS FROM:			
Aerodyne Research, Inc.			
R&D			
GFBA 81.000 / 81.10746-4		(7)	0
GFBA 81.000 / 81.ARI 10978-3		64,380	0
GFBA 81.000 / 81.ARI 10978-4		76,369	0
Ames Laboratory			
R&D			
GLAA 81.NO. SC-13-391-801.001		187,861	0
GLAA 81.NO. SC-13-39-802.001		291,645	0
GLAA 81.SC-13-391-101.001		356,555	0
GLAA 81.SC-13-391-102.002		194,470	0
GLAA 81.SC-13-391-201.004		59,029	0
GLAA 81.SC-13-391-301.001		136,542	0
GLAA 81.SC-13-391-301.003		155,946	0
GLAA 81.SC-13-391-301.004		88,354	0
GLAA 81.SC-13-391-403.001		208,319	0
GLAA 81.SC-13-391-403.002		114,519	0
GLAA 81.SC-13-391-EQUIP ONLY		156,857	0
Argonne National Laboratory			
R&D			
GLAA 81.5F-30542		346,790	0
Arizona State University			
Renewable Energy Research and Development			
GGBA 81.087 / 81.14-371		51,026	0
Advanced Research and Projects Agency □Energy Financial Assistance Program			
GFBA 81.135 / 81.15-622		459,571	0
Assoc. Universities, Inc.-Brookhaven Lab			
R&D			
GGBA 81.257753		335,142	0
Battelle Memorial Institute			
R&D			
GFBA 81.000 / 81.275880 Rev 1		8,974	0
Berkeley National Laboratory			
R&D			
GFBA 81.000 / 81.7094866		128,298	0
GFBA 81.000 / 81.7216283		54,438	0
Brookhaven National Lab			
R&D			
GFBA 81.000 / 81.221368		7,882	0
Calif. Inst. of Tech/Jet Propulsion Lab			
R&D			
GGBA 81.1439268 Mod 28		12,654	2,293
GGBA 81.1439268		1,567,914	185,653
Carnegie Institution of Washington			
R&D			
GLAA 81.4-10114-10		141,279	0
Ceramatec, Inc.			
R&D			
GLAA 81.00-2519		52,691	0
Cornell University			
Advanced Research and Projects Agency □Energy Financial Assistance Program			
GFBA 81.135 / 81.74585-10450		281,511	0
GAS TECHNOLOGY INSTITUTE			
Advanced Research and Projects Agency □Energy Financial Assistance Program			
GLAA 81.135 / 81.SUBCONTRACT NO. S500		2,315	0
Ge Global Research			
R&D			
GFBA 81.000 / 81.401002626		213,886	0
Idaho National Laboratory			
R&D			
GLAA 81.00099596		17,927	0
GLAA 81.00110265		75,555	0
GLAA 81.00128018		39,301	183,087
GLAA 81.00140302		2,931	0
GLAA 81.0162949		107,914	0
ITN Energy Systems, Inc.			
Office of Science Financial Assistance Program			
GLAA 81.049 / 81.TF81 PLAS MIM		30,527	0
Jet Propulsion Laboratory			
R&D			
GFBA 81.000 / 81.1525527		3,575	0
Kapteyn-Murnane Laboratories Inc.			
R&D			
GLAA 81.CSM 11257		65,583	0
Krell Institute			
R&D			
GFBA 81.000 / 81.17900		36,000	0
Lawrence Berkeley National Laboratory			
R&D			
GLAA 81.PO#6980783		118,218	0
LAWRENCE LIVERMORE NATIONAL LABORATORY			
R&D			
GLAA 81.B601600		(2,006)	0
GLAA 81.B610419		33,590	0
GLAA 81.B613987		10,211	0
GLAA 81.B613238		34,423	0
GLAA 81.B615699		38,252	0
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program			
GFCA 81.123 / 81.SUB. NO. B607283		12,800	0
LI-COR Biosciences			
Advanced Research and Projects Agency □Energy Financial Assistance Program			

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY | CFDA NUMBER / OTHER ID NUMBER | NONCASH INDICATOR | DIRECT EXPENDITURES | PASSED THROUGH

	GGBA 81.135 / 81.1128-1509		43,067	0
Los Alamos National Laboratory				
R&D				
	GLAA 81.00-1280		56,740	0
	GLAA 81.79589-001-10		(4,761)	0
	GLAA 81.PO# 224793		74,976	0
	GLAA 81.PROPOSAL #15-0135		3,080	0
	GLAA 81.PROPOSAL NO. 10263		68,176	0
	GLAA 81.SC285324/153389		4,326	0
	GLAA 81.340519 / 153389		74,641	0
	GLAA 81.385444		1,507	0
Michigan Aerospace Corporation				
R&D				
	GLAA 81.C1910-05112		(1,576)	0
National Nuclear Security Administration				
Defense Nuclear Nonproliferation Research				
	GLAA 81.113 / 81.DE-NA0001730		155,833	(31,830)
National Renewable Energy Laboratory				
R&D				
	GLAA 81. A. SELLINGER- JOINT APPT		32,313	0
	GLAA 81. GREG BOGIN		61,760	0
	GLAA 81.JOINT APPT: K JOHNSON		86,957	0
	GLAA 81.UGA-0-41025-073		21,837	0
	GLAA 81.UGA-0-41025-27		35,483	0
	GLAA 81.UGA-0-41025-28		(499)	0
	GLAA 81.UGA-0-41025-29		(11,491)	0
	GLAA 81.UGA-0-41025-34		(740)	0
	GLAA 81.UGA-0-41025-35		(813)	0
	GLAA 81.UGA-0-41025-36		19,425	0
	GLAA 81.UGA-0-41025-38		14,370	0
	GLAA 81.UGA-0-41025-40		12,568	0
	GLAA 81.UGA-0-41025-44		23,215	0
	GLAA 81.UGA-0-41025-48		132,731	461,145
	GLAA 81.UGA-0-41025-50		80,846	0
	GLAA 81.UGA-0-41025-52		13,197	0
	GLAA 81.UGA-0-41025-54		34,573	0
	GLAA 81.UGA-0-41025-55		7,734	0
	GLAA 81.UGA-0-41025-56		24,334	0
	GLAA 81.UGA-0-41025-57		(275)	0
	GLAA 81.UGA-0-41025-60		6,077	0
	GLAA 81.UGA-0-41025-63		(3,031)	0
	GLAA 81.UGA-0-41025-65		178,899	0
	GLAA 81.UGA-0-41025-66		27,892	0
	GLAA 81.UGA-0-41025-67		68,857	0
	GLAA 81.UGA-0-41025-68		4,821	0
	GLAA 81.UGA-0-41025-70		26,006	0
	GLAA 81.UGA-0-41025-72		52,870	0
	GLAA 81.UGA-0-41025-75		58,189	0
	GLAA 81.UGA-0-41025-77		39,672	0
	GLAA 81.UGA-0-41025-79		4,969	0
	GLAA 81.UGA-041025-80		12,112	0
	GLAA 81.UGA-0-41025-81		212,009	0
	GLAA 81.UGA-0-41025-83		47,996	0
	GLAA 81.UGA-0-41025-84		51,922	0
	GLAA 81.UGA-0-41025-85		79,720	0
	GLAA 81.UGA-0-41025-86		100,225	0
	GLAA 81.UGA-0-41025-87		42,438	0
	GLAA 81.UGA-0-41025-88		122,875	0
	GLAA 81.UGA-0-41025-89		68,805	0
	GLAA 81.UGA-0-41025-90		70,347	0
	GLAA 81.UGA-0-41025-91		56,038	0
	GLAA 81.UGA-0-41025-92		44,281	0
	GLAA 81.XGB-3-23000-01		83,439	0
	GLAA 81.UGA-0-41025-93		983	0
	GLAA 81.UGA-0-41025-95		3,684	0
	GLAA 81.UGA-0-41025-94		57,024	0
	GLAA 81.UGA-0-41025-97		11,957	0
	GLAA 81.UGA-0-41025-96		43,317	0
	GLAA 81.UGA-0-41025-98		12,651	0
	GLAA 81.UGA-0-41025-103		61,816	0
	GLAA 81.UGA-0-41025-99		53,505	0
	GLAA 81.UGA-0-41025-100		29,650	0
	GLAA 81.UGA-0-41025-101		4,533	0
	GLAA 81.UGA-41025-106		33,861	0
	GLAA 81.UGA-0-41025-107		40,862	0
	GLAA 81.UGA-0-41025-104		130,536	0
	GLAA 81.UGA-0-41025-105		17,819	0
	GLAA 81.UGA-0-41025-102		20,864	0
	GLAA 81.UGA-0-40125-108		25,854	0
	GLAA 81.UGA-0-41025-113		11,990	0
	GLAA 81.UGA-0-41025-110		35,268	0
	GLAA 81.UGA-0-41025-111		30,379	0
	GLAA 81.UGA-0-41025-112		7,738	0
	GLAA 81.UGA-0-41025-117		5,830	0
	GLAA 81.UGA-0-41025-116		13,331	0
	GLAA 81.UGA-0-41025-118		4,347	0
National Security Technologies, LLC				
R&D				
	GGBA 81.167138 Task Order No. 01		141,144	0
	GGBA 81.167138 Task Order No. 02		65,153	0

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PROGRAM NAME / STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Northwestern University				
Office of Science Financial Assistance Program				
GGBA	81.049 / 81.CNV0018189 PROJ0009029 AMD 1		5,241	0
OAK RIDGE ASSOCIATED UNIVERSITIES				
Epidemiology and Other Health Studies Financial Assistance Program				
GFEA	81.108 / 81.PO#600866		247,553	0
Pacific Northwest National Laboratory				
R&D				
GLAA	81.282448		3,164	0
Pennsylvania State University				
Fossil Energy Research and Development				
GFBA	81.089 / 81.5004-UC-DOE-3590		81,206	58,154
Praxair, Inc.				
R&D				
GLAA	81.PO#600116650UO		23,536	0
Princeton University				
R&D				
GFBA	81.000 / 81.S013341-U		11,529	0
Research Partnership to Secure Energy for America				
R&D				
GGBA	81.11122-55		246,997	0
GLAA	81.10121-4202-01(KOH)		376,352	560,050
GLAA	81.10122-20 (WU)		264,526	(66,943)
GLAA	81.10122-39(CATH)		195,853	0
GLAA	81.10122-47		92,544	0
GLAA	81.11122-53		77,477	45,126
GLAA	81.12122-95		280,836	1,265,425
Rutgers University				
Stewardship Science Grant Program				
GLAA	81.112 / 81.S1928953-436005-10361		116,013	0
Sandia National Laboratories				
Office of Science Financial Assistance Program				
GFBA	81.049 / 81.1493133		12,351	0
R&D				
GFBA	81.000 / 81.1265899		2,453	0
GFBA	81.000 / 81.1280406		1	0
GFBA	81.000 / 81.1479598		5,011	0
GFBA	81.000 / 81.1485422		47,012	0
GFBA	81.000 / 81.1516770		98,906	0
GFBA	81.000 / 81.1553742		32,336	0
GFBA	81.000 / 81.PO 1441504		37,450	0
GFBA	81.000 / 81.PO 1545533		56,755	0
GLAA	81.PO 1415482		103,078	0
GLAA	81.PO1315339		100,859	0
GLAA	81.SPO#1159763		1,044	0
GFBA	81.000 / 81.1653332		27,781	0
GFBA	81.000 / 81.1651004		50,661	0
GFEA	81.000 / 81.1659798		201	0
GLAA	81.PO# 1560086		130,374	0
SLAC National Accelerator Laboratory				
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis				
GGBA	81.117 / 81.106979		(104,363)	0
SOLID POWER, LLC				
Advanced Research and Projects Agency □Energy Financial Assistance Program				
GFBA	81.135 / 81.DE AR0000399		84,472	0
Stanford University				
Renewable Energy Research and Development				
GLAA	81.087 / 81.010628170		262,956	0
Predictive Science Academic Alliance Program				
GFBA	81.124 / 81.60548661-107908		92,893	0
Stony Brook University				
Office of Science Financial Assistance Program				
GGBA	81.049 / 81.63761		14,316	0
Texas A&M University				
Predictive Science Academic Alliance Program				
GFBA	81.124 / 81.02-S140240		328,131	0
U.S. Automotive Materials Partnership				
R&D				
GLAA	81.13-2837-AMP		48,686	0
GLAA	81.961083		7,895	0
UCAR-NCAR-Nat Ctr for Atmospheric Res				
R&D				
GGBA	81.Z13-13580		17,206	0
University of California, Riverside				
Office of Science Financial Assistance Program				
GGBA	81.049 / 81.S-000684 amend 1		129,558	0
University Of Houston				
Renewable Energy Research and Development				
GFBA	81.087 / 81.R-13-0019		28,295	0
University Of Idaho				
Nuclear Energy Research, Development and Demonstration				
GFBA	81.121 / 81.ICK222 SB 001 / PO#		101,828	0
University Of Illinois				
Office of Science Financial Assistance Program				
GGBA	81.049 / 81.2011-04493-05		5,827	0
University of Nebraska				
Office of Science Financial Assistance Program				
GGBA	81.049 / 81.25-1215-0123-007		64,098	0
University of Southern California				
R&D				
GLAA	81.PO# 10152826/ 43547979		(2,841)	0

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PROGRAM NAME / STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
University Of Tennessee				
R&D				
GFBA	81.000 / 81.A13-0708-S002		47,670	0
University Of Utah				
Office of Science Financial Assistance Program				
GFBA	81.049 / 81.10030473-S1		27,186	0
University Of Virginia				
Office of Science Financial Assistance Program				
GLAA	81.049 / 81.GQ10044-141999		(360)	0
Advanced Research and Projects Agency □Energy Financial Assistance Program				
GLAA	81.135 / 81.GG11916/151522		25,685	0
University Of Wisconsin System				
Office of Science Financial Assistance Program				
GFBA	81.049 / 81.10551-A87		26,195	0
University Of Wyoming				
Electricity Delivery and Energy Reliability, Research, Development and Analysis				
GGBA	81.122 / 81.1002004 - CSU		34,754	0
Utah State University				
Advanced Research and Projects Agency □Energy Financial Assistance Program				
GFBA	81.135 / 81.13010701		88,149	0
GFCA	81.135 / 81.SUBAWARD 13010702		150,614	0
Vaisala, Inc.				
R&D				
GFBA	81.000 / 81.DE-EE0006898		118,111	0
Wayne State University				
Office of Science Financial Assistance Program				
GFBA	81.049 / 81.WSU14138		216,265	0
XUV Lasers, Inc.				
R&D				
GGBA	81.Task Order Number 2		39,212	0
GGBA	81.Task Order Number 3		5,287	0
Yale University				
Advanced Research and Projects Agency □Energy Financial Assistance Program				
GLAA	81.135 / 81.C13E11640 (E00150)		203,632	0
Battelle Memorial Inst Pacific				
R&D				
GFBA	81.000 / 81.247764		30,370	0
University Corp For Atmospheri				
Office of Science Financial Assistance Program				
GFBA	81.049 / 81.Z12-93536		(1)	0
Massachusetts Institute Of Tec				
Office of Science Financial Assistance Program				
GFBA	81.049 / 81.5710002340		(38,597)	0
GFBA	81.049 / 81.5710003899		104,038	0
University Of California At Sa				
Office of Science Financial Assistance Program				
GFBA	81.049 / 81.24389989		17	0
University Of North Carolina C				
Office of Science Financial Assistance Program				
GFBA	81.049 / 81.5035677 / 5-35677		94,160	0
Argonne National Laboratory -				
Office of Science Financial Assistance Program				
GFBA	81.049 / 81.5F-31001		4,291	0
R&D				
GFBA	81.000 / 81.4F-31921		15,437	0
GFBA	81.000 / 81.5F-30583		206,214	0
GFBA	81.000 / 81.5F-31261		79,890	0
GFBA	81.000 / 81.5F-31321		110,881	0
GFBA	81.000 / 81.5F-32502		47,991	0
University Of California At Da				
Office of Science Financial Assistance Program				
GFBA	81.049 / 81.201015017-1		(7)	0
National Renewable Energy Labo				
Office of Science Financial Assistance Program				
GFBA	81.049 / 81.UGA-0-41026-77		50,716	0
R&D				
GFBA	81.000 / 81.OCG0714121803		22,190	0
GFBA	81.000 / 81.OCG5231B		(1)	0
GFBA	81.000 / 81.OCG5677B		34,493	0
GFBA	81.000 / 81.OCG6050B		27,268	0
GFBA	81.000 / 81.UGA-0-41026-11		95,354	0
GFBA	81.000 / 81.UGA-0-41026-27		5,185	0
GFBA	81.000 / 81.UGA-0-41026-30		12,106	0
GFBA	81.000 / 81.UGA-0-41026-39		46,218	0
GFBA	81.000 / 81.UGA-0-41026-42		58,527	0
GFBA	81.000 / 81.UGA-0-41026-48		17,415	0
GFBA	81.000 / 81.UGA-0-41026-55		15,484	0
GFBA	81.000 / 81.UGA-0-41026-56		27,995	0
GFBA	81.000 / 81.UGA-0-41026-61		30,623	0
GFBA	81.000 / 81.UGA-0-41026-63		100,039	0
GFBA	81.000 / 81.UGA-0-41026-65		36,649	0
GFBA	81.000 / 81.UGA-0-41026-68		44,361	0
GFBA	81.000 / 81.UGA-0-41026-70		65,626	0
GFBA	81.000 / 81.UGA-0-41026-71		12,664	0
GFBA	81.000 / 81.UGA-0-41026-72		(237)	0
GFBA	81.000 / 81.UGA-0-41026-74		78,828	0
GFBA	81.000 / 81.XFT-0-40631-01		132	0
GFBA	81.000 / 81.XGB-3-23012-01		59,861	0
GFBA	81.000 / 81.XGV-1-11458-01		593	0
GFBA	81.000 / 81.UGA-0-41026-64		132,388	0
GFBA	81.000 / 81.UGA-0-41026-76		34,249	0
GFBA	81.000 / 81.UGA-0-41026-78		20,648	0
GFBA	81.000 / 81.UGA-0-41026-79		26,912	0
GFBA	81.000 / 81.UGA-0-41026-80		11,829	0
GFBA	81.000 / 81.UGA-0-41026-81		64,926	0

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PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFBA 81.000 / 81.UGA-0-41026-82		10,706	0
Phosphortech Corp			
R&D			
GFBA 81.000 / 81.OCG5269B		677	0
Bechtel Marine Propulsion Corp			
R&D			
GFBA 81.000 / 81.7000972		30,637	0
University Of California, Merc			
R&D			
GFBA 81.000 / 81.SA-DE-FG02-07ER64457		15,177	0
Los Alamos National Laboratori			
R&D			
GFBA 81.000 / 81.166734-1		2	0
GFBA 81.000 / 81.230859		47,452	0
GFBA 81.000 / 81.233655		33,772	0
GFBA 81.000 / 81.252591		(1)	0
GFBA 81.000 / 81.258995		75,484	0
GFBA 81.000 / 81.316898		80,808	0
GFBA 81.000 / 81.331689		63,436	54,608
GFBA 81.000 / 81.374552		10,825	0
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program			
GFBA 81.123 / 81.290748 / 133262		29,862	0
Fermi National Accelerator Lab			
R&D			
GFBA 81.000 / 81.618186		56,006	0
GFBA 81.000 / 81.PO 584684		109,732	0
GFBA 81.000 / 81.625554		23,741	0
Battelle Oak Ridge National La			
R&D			
GFBA 81.000 / 81.4000128596		1,463	0
GFBA 81.000 / 81.PO 4000136665		23,993	0
Colorado Energy Research Colla			
R&D			
GFBA 81.000 / 81.OCG20150507		124,860	0
Rensselaer Polytechnic Institu			
Office of Science Financial Assistance Program			
GFBA 81.049 / 81.A12351		122,896	0
Lodestar Research Corporation			
Office of Science Financial Assistance Program			
GFBA 81.049 / 81.OCG6293B		9,101	0
SiiLion			
Office of Science Financial Assistance Program			
GFBA 81.049 / 81.OCG6247B		20,029	0
Western States Air Resources Council			
R&D			
GGBA 81.Contract Number 15-11		24,184	0
University of Wisconsin - Madison			
Renewable Energy Research and Development			
GLAA 81.087 / 81.642K460		39,492	0
Knolls Atomic Power Laboratory KAPL, Inc.			
R&D			
GLAA 81.PO 114158		41,871	0
Precision Combustion, Inc.			
R&D			
GLAA 81.DE-SC0011353		7,028	0
Starfire Energy			
R&D			
GLAA 81.15-0564		80,550	0
PASS-THROUGH PROGRAMS FROM: Total		**17,427,034**	**2,716,768**
DEPARTMENT OF ENERGY Total		44,824,019	5,598,833
DEPARTMENT OF ENERGY Total		**44,824,019**	**5,598,833**
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Adoption Opportunities			
GFEA 93.652		389,747	203,743
Head Start			
GFEA 93.600		351,306	67,680
Social Services Research and Demonstration			
GFEA 93.647		588,894	133,180
DIRECT FROM: Total		**1,329,947**	**404,603**
PASS-THROUGH PROGRAMS FROM:			
CHILDREN'S HOSPITAL PHILADELPHIA			
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (A) -			
GFEA 93.596 / 93.3208620713		3,558	0
OLMSTED COUNTY			
Family Connection Grants			
GFEA 93.605 / 93.5166-6037-16620		133,438	0
PASS-THROUGH PROGRAMS FROM: Total		**136,996**	**0**
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		1,466,943	404,603
ADMINISTRATION FOR COMMUNITY LIVING, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
ADMINISTRATION FOR COMMUNITY LIVING, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Special Programs for the Aging: Title III, Part D: Disease Prevention and Health Promotion Services			
GFEA 93.043		3,505	0
University Centers for Excellence in Developmental Disabilities Education, Research, and Service			
GFEA 93.632		66,093	0

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PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
ACL National Institute on Disability, Independent Living, and Rehabilitation Research			
GFEA 93.433		1,078,713	131,548
GGBA 93.433 / 93.90IF0096-01-01		50,597	0
Developmental Disabilities Projects of National Significance			
GFEA 93.631		213,279	184,103
DIRECT FROM: Total		**1,412,187**	**315,651**
PASS-THROUGH PROGRAMS FROM:			
LARIMER COUNTY DEPT OF HUMAN SERVICES			
University Centers for Excellence in Developmental Disabilities Education, Research, and Service			
GFEA 93.632 / 93.AWD-151904		95,315	0
PASS-THROUGH PROGRAMS FROM: Total		**95,315**	**0**
ADMINISTRATION FOR COMMUNITY LIVING, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		1,507,502	315,651
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Research on Healthcare Costs, Quality and Outcomes			
GFEA 93.226		3,345,549	2,031,883
GGBA 93.226 / 93.7R03HS022947-02		26,916	0
DIRECT FROM: Total		**3,372,465**	**2,031,883**
PASS-THROUGH PROGRAMS FROM:			
ACADEMYHEALTH			
Research on Healthcare Costs, Quality and Outcomes			
GFEA 93.226 / 93.0731-2013-002CO		23,718	0
GFEA 93.226 / 93.3-2789.731.02		32,678	0
Brigham And Womens Hospital			
Research on Healthcare Costs, Quality and Outcomes			
GFEA 93.226 / 93.109677		10,757	0
GFEA 93.226 / 93.113316		33,856	0
CASE WESTERN RESERVE UNIVERSITY			
Research on Healthcare Costs, Quality and Outcomes			
GFEA 93.226 / 93.RES510314		23,223	0
DENVER HEALTH AND HOSPITAL AUTHORITY			
Research on Healthcare Costs, Quality and Outcomes			
GFEA 93.226 / 93.E3604B-2		(3,756)	0
GFEA 93.226 / 93.E3604B-4		126,882	0
GFEA 93.226 / 93.E3604B-6		57,471	0
Duke University			
Research on Healthcare Costs, Quality and Outcomes			
GFEA 93.226 / 93.2039717		37,011	0
GFEA 93.226 / 93.2038052		172,084	0
KAISER FOUNDATION HEALTH PLAN COLORADO			
Research on Healthcare Costs, Quality and Outcomes			
GFEA 93.226 / 93.11JGLAN-01-UCDM1		11,696	0
GFEA 93.226 / 93.R01HS021492		463	0
Northwestern University			
Research on Healthcare Costs, Quality and Outcomes			
GFEA 93.226 / 93.60037079 CHC_AMD02		10,108	9,999
GFEA 93.226 / 93.60037079CHC		19,077	0
OREGON HEALTH SCIENCES UNIVERSITY			
Research on Healthcare Costs, Quality and Outcomes			
GFEA 93.226 / 93.1003199_SNOCAP		384	0
UNIVERSITY OF TEXAS SW MEDICAL CENTER			
Research on Healthcare Costs, Quality and Outcomes			
GFEA 93.226 / 93.GMO-140313		4,000	0
PASS-THROUGH PROGRAMS FROM: Total		**559,652**	**9,999**
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		3,932,117	2,041,882
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Assistance Programs for Chronic Disease Prevention and Control			
GFEA 93.945		529,271	0
Birth Defects and Developmental Disabilities - Prevention and Surveillance			
GFEA 93.073		1,055,023	277,452
Centers for Disease Control and Prevention_Investigations and Technical Assistance			
GFEA 93.283		324,872	320,392
Injury Prevention and Control Research and State and Community Based Programs			
GFBA 93.136		1,002,313	52,879
Occupational Safety and Health Program			
GFEA 93.262		82,992	0
GGBA 93.262 / 93.1U01OH010840-01 REVISED		41,199	0
GGBA 93.262 / 93.5R01OH010295-04		(309,057)	(237,821)
GGBA 93.262 / 93.5R21OH010117-02 REVISED		959	0
GGBA 93.262 / 93.5U54OH008085-11 REVISED		86,287	116,872
GLAA 93.262 / 93.OH14004MINESAFHLTH14		534,843	0
GGBA 93.262 / 93.5U01OH010840-02		201,230	0
GGBA 93.262 / 93.5U54OH008085-12		308,184	309,611
GGBA 93.262 / 93.PAR10188OCCUSAFRES14		628,414	420,622
GGBA 93.262 / 93.R01OH010662		257,618	0
R&D			
GGBA 93.K01OH010763		85,030	0
Centers for Research and Demonstration for Health Promotion and Disease Prevention			
GFEA 93.135		(37,567)	0
Rare Disorders: Research, Surveillance, Health Promotion, and Education			
GFEA 93.315		33,656	0
Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory In			
GFEA 93.065		9,194	0
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv			
GFEA 93.185		684,093	41,744
DIRECT FROM: Total		**5,518,554**	**1,301,751**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
PASS-THROUGH PROGRAMS FROM:			
AMERICAN THROMBOSIS AND HEMOSTASIS NETWO			
Centers for Disease Control and Prevention_Investigations and Technical Assistance			
GFEA 93.283 / 93.ATHN2011002-HTC15-3		2,475	0
Disabilities Prevention			
GFEA 93.184 / 93.ATHN2011001-PI-4		6,474	0
GFEA 93.184 / 93.ATHN2011001-VIII-4		19,199	95,963
Blood Disorder Program: Prevention, Surveillance, and Research			
GFEA 93.080 / 93.ATHN2015001-PI-1		17,151	0
ASSOCIATION FOR PUBLIC HEALTH LABORATORI			
Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory In			
GFEA 93.065 / 93.56400-200-441-14-01		2,089	0
GFEA 93.065 / 93.56400-200-441-15-01		2,095	0
Brigham And Womens Hospital			
HIV Prevention Activities_Non-Governmental Organization Based			
GFEA 93.939 / 93.AWD-153474		219,138	0
GFEA 93.939 / 93.PS#111674		204,141	0
DENVER HEALTH AND HOSPITAL AUTHORITY			
Preventive Health Services_Sexually Transmitted Diseases Control Grants			
GFEA 93.977 / 93.84135D-1PRE		8,228	0
Centers for Research and Demonstration for Health Promotion and Disease Prevention			
GFEA 93.135 / 93.E3428-5B		(2,882)	0
HIV Prevention Activities_Non-Governmental Organization Based			
GFEA 93.939 / 93.E3979-1		(3,180)	0
NATIONWIDE CHILDRENS HOSPITAL			
Injury Prevention and Control Research and State and Community Based Programs			
GFEA 93.136 / 93.254912		(4,984)	0
GFEA 93.136 / 93.5243HD		69,962	0
NATL JEWISH HOSPITAL			
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Oth			
GFEA 93.938 / 93.5 P20HL113445-02		18,118	0
Northwestern University			
Occupational Safety and Health Program			
GLAA 93.262 / 93.60039542 CSM		89,020	0
OREGON HEALTH SCIENCES UNIVERSITY			
Occupational Safety and Health Program			
GGBA 93.262 / 93.1005580_CSU_STALLONES_PILOT		17,844	0
UNIVERSITY OF CALIFORNIA AT SAN FRANCISC			
Global AIDS			
GFEA 93.067 / 93.7430SC		39,627	0
Tuberculosis Demonstration, Research, Public and Professional Education			
GFEA 93.947 / 93.8772SC		24,583	0
University Of Chicago			
HIV Demonstration, Research, Public and Professional Education Projects			
GFEA 93.941 / 93.FP061712-A		99,249	0
UNIVERSITY OF MARYLAND COLLEGE PARK			
Centers for Disease Control and Prevention_Investigations and Technical Assistance			
GFEA 93.283 / 93.1600184		6,336	0
University Of Michigan			
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv			
GFEA 93.185 / 93.3002279565_AMD02		8,858	0
UNIVERSITY OF ROCHESTER			
Immunization Cooperative Agreements			
GFEA 93.268 / 93.1640 G TB452		165,727	0
University of South Carolina			
Centers for Disease Control and Prevention_Investigations and Technical Assistance			
GFBA 93.283 / 93.15-2763/11520-FB44		190,278	15,000
GFEA 93.283 / 93.PO#81681		3,764	0
GFEA 93.283 / 93.SUB#15-2764		128,948	0
GFBA 93.283 / 93.RFA-R15-02		69,197	0
WESTAT, INC			
Centers for Disease Control and Prevention_Investigations and Technical Assistance			
GFEA 93.283 / 93.2012-N-14319PRE		4,189	0
HIV Prevention Activities_Non-Governmental Organization Based			
GFEA 93.939 / 93.6101-S035		569,118	0
GFEA 93.939 / 93.6101-S035_MOD06		769,927	165,202
GFEA 93.939 / 93.6101-S035_MOD04		(73,256)	139,544
GFEA 93.939 / 93.6101-S035_MOD08		438,246	0
Center For Construction Resear			
Occupational Safety and Health Program			
GFBA 93.262 / 93.3001-603-01		98,147	32,893
AMBULATORY PARKINSON'S DISEASE MONITORIN			
Innovations in Applied Public Health Research			
GFEA 93.061 / 93.RSA-02-NIH004-01		51,604	0
COLORADO RESEARCH PARTNERS LLC			
Chronic Diseases: Research, Control, and Prevention			
GFEA 93.068 / 93.2015-01		57,069	0
APT THERAPEUTICS, INC			
State and Local Public Health Actions to Prevent Obesity, Diabetes, Heart Disease and Stroke (PPHF)			
GFEA 93.757 / 93.AWD-151932		78,609	0
PASS-THROUGH PROGRAMS FROM: Total		**3,395,108**	**448,602**
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		8,913,662	1,750,353
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations			
GFEA 93.779		59,601	255,967

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
State Survey and Certification of Health Care Providers and Suppliers			
GFEA 93.777		(11,842)	0
DIRECT FROM: Total		**47,759**	**255,967**
PASS-THROUGH PROGRAMS FROM:			
ABT ASSOCIATES INC			
Medicare_Supplementary Medical Insurance			
GFEA 93.774 / 93.45885		81,750	0
Medicaid Transformation Grants			
GFEA 93.793 / 93.SUB#43887		395,253	0
DENVER HEALTH AND HOSPITAL AUTHORITY			
Health Care Innovation Awards (HCIA)			
GFEA 93.610 / 93.E3349K-2		8,622	0
GFEA 93.610 / 93.E3349L		(192)	0
INSIGHT POLICY RESEARCH			
Medicaid Transformation Grants			
GFEA 93.793 / 93.APP144518		233,810	0
GFEA 93.793 / 93.#144518		885,154	0
METRO COMMUNITY PROVIDER NETWORK			
Health Care Innovation Awards (HCIA)			
GFEA 93.610 / 93.141715		9,738	0
LEWIN GROUP			
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations			
GFEA 93.779 / 93.TLG15-044-5645.04		54,610	0
PASS-THROUGH PROGRAMS FROM: Total		**1,668,745**	**0**
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		1,716,504	255,967
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
PASS-THROUGH PROGRAMS FROM:			
Columbia University			
R&D			
GFEA 93.000 / 93.AWD101587		46	0
Johns Hopkins University			
R&D			
GFEA 93.000 / 93.LDR 01_MOD03		8,827	0
PORTLAND STATE UNIVERSITY			
R&D			
GFEA 93.000 / 93.205GRE522		8,061	0
RAND CORPORATION			
R&D			
GFEA 93.000 / 93.9920140018		7,709	0
St. Jude Medical, Inc.			
R&D			
GGBA 93.111663050-7601099		23,650	0
THE SCRIPPS RESEARCH INSTITUTE			
R&D			
GGBA 93.PO #5-50654		(76)	0
GGBA 93.PO# 5-52164		214,495	0
GEORGIA REGENTS UNIVERSITY			
R&D			
GFEA 93.000 / 93.25034-69		93,548	0
PASS-THROUGH PROGRAMS FROM: Total		**356,260**	**0**
DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		356,260	0
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Food and Drug Administration_Research			
GFEA 93.103		225,244	149,367
GGBA 93.103 / 93.5U18FD004639-04		11,064	0
GGBA 93.103 / 93.3U18FD004639-04S1		1,987	0
DIRECT FROM: Total		**238,295**	**149,367**
PASS-THROUGH PROGRAMS FROM:			
UNIVERSITY OF CINCINNATI			
Food and Drug Administration_Research			
GFEA 93.103 / 93.008827-002		534,615	0
GFEA 93.103 / 93.008222		(44,470)	0
University of Maryland, Baltimore			
Food and Drug Administration_Research			
GLAA 93.103 / 93.SR00003082 / 3420		49,349	0
University Of Michigan			
Food and Drug Administration_Research			
GFBA 93.103 / 93.3003692899		235,282	0
PASS-THROUGH PROGRAMS FROM: Total		**774,776**	**0**
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		1,013,071	149,367
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Advanced Education Nursing Grant Program			
GFEA 93.247		387,334	0
GKAA 93.247		534,687	0
Consolidated Health Centers (Community Health Centers, Migrant Health Centers, Health Care for the Homeless			
GFEA 93.224		59,169	0
Health Care and Other Facilities			
GFEA 93.887		6,031	0
Maternal and Child Health Federal Consolidated Programs			
GFEA 93.110		956,086	355,475
Nurse Faculty Loan Program (NFLP)			
GFEA 93.264		63,181	0
Universal Newborn Hearing Screening			
GFEA 93.251		12,260	0
Coordinated Services and Access to Research for Women, Infants, Children, and Youth			
GFEA 93.153		778,731	658,884
Nurse Education, Practice and Retention Grants			
GFEA 93.359		456,035	0
Specially Selected Health Projects			
GFEA 93.888		55,940	85,475

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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PROGRAM NAME / STATE AGENCY / CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
DIRECT FROM: Total		**3,309,454**	**1,099,834**
PASS-THROUGH PROGRAMS FROM:			
ARKANSAS CHILDREN'S HOSPITAL			
Maternal and Child Health Federal Consolidated Programs			
GFEA 93.110 / 93.AWD-143338		11,833	0
GFEA 93.110 / 93.034271		(37)	0
ASSOCIATION FOR PUBLIC HEALTH LABORATORI			
Maternal and Child Health Federal Consolidated Programs			
GFEA 93.110 / 93.56400-600-160-15-13		25,556	0
Children's Hospital Boston			
Maternal and Child Health Federal Consolidated Programs			
GFEA 93.110 / 93.RSTFD0000687185		4,757	0
Columbia University			
Emergency Medical Services for Children			
GFEA 93.127 / 93.2 (GG006266-04)		23,854	0
GFEA 93.127 / 93.2(GG006266-03)		(102)	0
GFEA 93.127 / 93.2(GG006266)		11,125	0
LIPOSCIENCE			
National Research Service Award in Primary Care Medicine			
GFEA 93.186 / 93.AWD-141035		19,942	0
Massachusetts General Hospital			
Health Administration Traineeships Program			
GFEA 93.962 / 93.NN SM 602		15	0
PUEBLO COMMUNITY HEALTH CENTER			
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease			
GFEA 93.918 / 93.AWD-151259		7,004	0
TEXAS HEALTH INSTITUTE			
Maternal and Child Health Federal Consolidated Programs			
GFEA 93.110 / 93.AWD-150443		6,475	0
GFEA 93.110 / 93.AWD-153221		38,048	0
GFEA 93.110 / 93.AWD-155187		60,912	0
University Of Utah			
Universal Newborn Hearing Screening			
GFEA 93.251 / 93.10019947-02		(6)	0
GFEA 93.251 / 93.10019947-02_AMD03		(181)	0
GFEA 93.251 / 93.226192		17,007	0
WESTAT, INC			
Health Careers Opportunity Program			
GFEA 93.822 / 93.8846.07-S02		85,445	0
GFEA 93.822 / 93.8846.70-S01		124,980	0
PASS-THROUGH PROGRAMS FROM: Total		**436,627**	**0**
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		3,746,081	1,099,834
INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Health Professions Pregraduate Scholarship Program for Indians			
GFBA 93.123		3,854	0
DIRECT FROM: Total		**3,854**	**0**
PASS-THROUGH PROGRAMS FROM:			
COLORADO SEMINARY			
Demonstration Projects for Indian Health			
GFEA 93.933 / 93.SC36801A-01-00		(172)	0
PASS-THROUGH PROGRAMS FROM: Total		**(172)**	**0**
INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		3,682	0
NATIONAL INSTITUTE FOR OCCUPATIONAL SAFETY AND HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
NATIONAL INSTITUTE FOR OCCUPATIONAL SAFETY AND HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
R&D			
GLAA 93.PO#211-2014-60050		306,572	0
GLAA 93.254-2015-M-87914		86,650	0
DIRECT FROM: Total		**393,222**	**0**
NATIONAL INSTITUTE FOR OCCUPATIONAL SAFETY AND HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		393,222	0
NATIONAL INSTITUTE OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
NATIONAL INSTITUTE OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Contraception and Infertility Research Loan Repayment Program			
GFEA 93.209		36,484	0
DIRECT FROM: Total		**36,484**	**0**
NATIONAL INSTITUTE OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		36,484	0
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Aging Research			
GFBA 93.866		2,251,775	233,211
GFEA 93.866		3,188,805	576,777
GGBA 93.866 / 93.5R01AG042569-03		221,194	0
GGBA 93.866 / 93.5R03AG047132-02		65,792	0
GGBA 93.866 / 93.5R21AG044812-02		16,526	0
GGBA 93.866 / 93.4R01AG042569-04		193,193	0
GGBA 93.866 / 93.1R03AG052346-01		8,329	0
GGBA 93.866 / 93.1R01AG049668-02		262,375	12,418
Alcohol Research Programs			
GFBA 93.273		565,020	215,948
GFEA 93.273		2,516,901	75,584
Allergy, Immunology and Transplantation Research			
GFBA 93.855		1,589,351	103,781
GFEA 93.855		12,847,340	1,484,336
GGBA 93.855 / 93.1R03AI108392-02		79,000	0
GGBA 93.855 / 93.1R03AI115171-01		27,713	0
GGBA 93.855 / 93.1R21AI094338-01A1		1,565	0
GGBA 93.855 / 93.1R21AI111168-01 REVISED		170,461	0
GGBA 93.855 / 93.1U01AI115619-01		189,081	123,149
GGBA 93.855 / 93.5 R01AI094349-03		317,560	18,401
GGBA 93.855 / 93.5 U54 AI065357-07		202,342	0
GGBA 93.855 / 93.5F31AI104195-03		19,238	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	93.855 / 93.5K25AI089945-05		126,481	0
GGBA	93.855 / 93.5R01AI059130-NCE		82,162	0
GGBA	93.855 / 93.5R01AI089718-04 REVISED		292,473	0
GGBA	93.855 / 93.5R01AI093634-05		280,060	0
GGBA	93.855 / 93.5R01AI097550-03		135,868	0
GGBA	93.855 / 93.5R01AI106733-03		158,479	108,798
GGBA	93.855 / 93.5R03AI095918-02		29,434	0
GGBA	93.855 / 93.5R21AI099534-02 REVISED		129,189	0
GGBA	93.855 / 93.5R21AI106779-02		98,411	0
GGBA	93.855 / 93.5R21AI107254-02		174,014	0
GGBA	93.855 / 93.5R21AI109238-02		123,175	0
GGBA	93.855 / 93.5R21AI109463-02		145,462	0
GGBA	93.855 / 93.5R21AI111588-02		154,415	0
GGBA	93.855 / 93.5R21AI112486-02		214,356	0
GGBA	93.855 / 93.5U01AI088647-05		160,813	39,004
GGBA	93.855 / 93.5U54AI065357-09		0	(2,083)
GKAA	93.855		115,098	0
GGBA	93.855 / 93.5R01AI120021-02		238,229	120,082
GGBA	93.855 / 93.5U01AI115619-02		168,870	66,632
GGBA	93.855 / 93.5R01AI114675-02		357,438	0
GGBA	93.855 / 93.5R21AI119567-02		172,901	13,126
GGBA	93.855 / 93.1R56AI122273-01A1		97,778	0
GGBA	93.855 / 93.5R01AI106733-03 Revised		82,879	0
GGBA	93.855 / 93.5R01AI106733-04		96,737	0
GGBA	93.855 / 93.5R21AI105585-02		142,617	75,481
GGBA	93.855 / 93.5R33A100228-05		339,642	0
GGBA	93.855 / 93.5R01AI100845-03 REVISED		374,588	0
GGBA	93.855 / 93.1R01AI120670-01A1		4,809	0
GGBA	93.855 / 93.5R33AI100186-05		182,209	238,509
GGBA	93.855 / 93.5R33AI100186-05S1		900	0
GGBA	93.855 / 93.5R01AI067380-10 REVISED		402,409	34,903
GGBA	93.855 / 93.5F31AI104195-04		19,466	0
GGBA	93.855 / 93.5R21AI119670-02		186,605	0
GGBA	93.855 / 93.5R01AI116525-02		236,940	162,479
GGBA	93.855 / 93.5R01AI049151-10		121,058	0
GGBA	93.855 / 93.5R01AI112956-03		464,362	0
GGBA	93.855 / 93.5 R01AI064798-10 REVISED		158,957	0
Arthritis, Musculoskeletal and Skin Diseases Research				
GFBA	93.846		1,745,346	9,932
GFEA	93.846		4,481,979	706,651
GGBA	93.846 / 93.5R01AR059247-05 REVISED		199,597	0
GGBA	93.846 / 93.R21AR069826		31,186	0
Biomedical Research and Research Training				
GFBA	93.859		10,011,584	1,861,515
GFEA	93.859		7,779,108	397,006
GGBA	93.859 / 93.2R01GM072586-10		220,719	0
GGBA	93.859 / 93.5F32GM103200-03		4,094	0
GGBA	93.859 / 93.5P01GM088409-NCE		586,747	0
GGBA	93.859 / 93.5R01 GM083335-08		181,165	0
GGBA	93.859 / 93.5R01GM067777-11		53,357	0
GGBA	93.859 / 93.5R01GM080442-08		20,820	0
GGBA	93.859 / 93.5R01GM083944-08		154,895	0
GGBA	93.859 / 93.5R01GM084020-07		225,325	57,160
GGBA	93.859 / 93.5R01GM097452-NCE		46,426	0
GGBA	93.859 / 93.5R01GM105991-03		235,030	17,764
GGBA	93.859 / 93.7R01GM100329-05 revised		206,110	0
GKAA	93.859		65,955	0
GGBA	93.859 / 93.R01GM078989		185,352	0
GGBA	93.859 / 93.1R25GM115300-01		75,479	96,706
GGBA	93.859 / 93.5F32GM11636102		52,406	0
GGBA	93.859 / 93.5R01GM114247-02		250,401	0
GGBA	93.859 / 93.3R01GM072586-10S1		61,930	0
GGBA	93.859 / 93.1RO1GM118492-01		42,599	0
GGBA	93.859 / 93.1RO1GM117593-02		93,873	266,205
GGBA	93.859 / 93.5F31GM109728-03 REVISED		30,529	0
GGBA	93.859 / 93.1R01GM107520-03		128,088	29,684
GGBA	93.859 / 93.3R01GM107520-03		20,328	0
GGBA	93.859 / 93.1R01GM115997-01		270,220	50,268
GGBA	93.859 / 93.2R01GM080442-09		161,285	0
GGBA	93.859 / 93.5R01GM109888-03		266,230	112,991
GGBA	93.859 / 93.1F31GM113580-02 REVISED		29,081	0
GGBA	93.859 / 93.2R01GM088371-06		182,989	0
GGBA	93.859 / 93.5R01GM098401-05		425,692	0
GGBA	93.859 / 93.4R01GM100329-06		190,487	0
Cancer Cause and Prevention Research				
GFBA	93.393		476,432	0
GFEA	93.393		5,873,712	364,621
GGBA	93.393 / 93.5R01CA055035-19 revised		(68,602)	0
GGBA	93.393 / 93.5R01CA172375-03		219,159	0
GGBA	93.393 / 93.5R01CA100693-11		186,067	0
GGBA	93.393 / 93.5R01CA197801-02		293,034	26,929
GGBA	93.393 / 93.4R01CA172375-04		72,648	0
Cancer Research Manpower				
GFBA	93.398		286,331	0
GFEA	93.398		1,878,876	23,283
GGBA	93.398 / 93.1F32CA165721-03		(33)	0
Cancer Treatment Research				
GFBA	93.395		69,349	0
GFEA	93.395		3,255,656	36,522
GGBA	93.395 / 93.2R01CA070375-19		196,398	114,302
GGBA	93.395 / 93.5R01CA152314-05		98,030	12,896
Cardiovascular Disease Research				
GFBA	93.837		1,047,159	309,295
GFEA	93.837		10,398,343	2,234,998
GGBA	93.837 / 93.1R01HL122770-01A1		1,348	(539)

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY — CFDA NUMBER / OTHER ID NUMBER

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	93.837 / 93.5 R01HL 095573-05		25,162	0
GGBA	93.837 / 93.5R01HL111060-03		347,478	0
GGBA	93.837 / 93.5R01HL119824-03 REVISED		110,931	0
GGBA	93.837 / 93.4R01HL111060-04		44,845	0
Child Health and Human Development Extramural Research				
GFBA	93.865		2,306,449	953,459
GFEA	93.865		8,582,480	1,511,890
GGBA	93.865 / 93.5K01HD068170-04		64,706	0
GGBA	93.865 / 93.5R01HD065943-05		(3,511)	0
GGBA	93.865 / 93.5R03HD085161-02		55,918	0
GGBA	93.865 / 93.4K01HD068170-05		78,453	0
GGBA	93.865 / 93.5R00HD069516-05		148,990	0
GLAA	93.865 / 93.1RHD075946A		79,628	0
Diabetes, Digestive and Kidney Diseases Extramural Research				
GFBA	93.847		395,232	0
GFEA	93.847		24,494,166	2,750,411
GGBA	93.847 / 93.5R01DK072017-08		313,852	0
GGBA	93.847 / 93.5R01DK078749-08		367,579	0
GGBA	93.847 / 93.5R03DK099425-02		41,629	0
GGBA	93.847 / 93.5R01DK105826-03		327,678	0
GGBA	93.847 / 93.3R01DK105826-03S1		18,940	0
Drug Abuse and Addiction Research Programs				
GFBA	93.279		2,311,048	315,574
GFEA	93.279		3,666,176	783,856
GGBA	93.279 / 93.1R01DA035141-03		498,138	0
GGBA	93.279 / 93.2R01DA003371-28		424,864	0
GGBA	93.279 / 93.5R01DA032562-04		363,616	0
GKAA	93.279		34,220	0
Extramural Research Programs in the Neurosciences and Neurological Disorders				
GFBA	93.853		934,227	73,913
GFEA	93.853		11,378,106	1,208,330
GGBA	93.853 / 93.3R01NS075214-03S1		27,039	0
GGBA	93.853 / 93.5 R01 NS075214-03		(38,826)	0
GGBA	93.853 / 93.5R01NS061902-05		180,051	0
GGBA	93.853 / 93.5R01NS080153-03		116,402	61,233
GLAA	93.853 / 93.1R21NS082933-01A15R21NS0829332		172,694	0
GGBA	93.853 / 93.5R21NS087331-02		185,286	0
GGBA	93.853 / 93.5F31NS087762-02		33,781	0
GGBA	93.853 / 93.4R01NS075214-05		230,873	0
GGBA	93.853 / 93.5R21NS091927-02		251,501	0
GGBA	93.853 / 93.1R21NS096662-01		45,410	0
GGBA	93.853 / 93.5R01NS080153-04		245,250	122,613
GGBA	93.853 / 93.4R01NS061902-07		179,631	0
GGBA	93.853 / 93.5R01NS085142-03		364,302	0
Lung Diseases Research				
GFEA	93.838		10,546,055	1,931,009
Medical Library Assistance				
GFEA	93.879		1,209,545	0
Mental Health Research Grants				
GFBA	93.242		3,710,455	293,154
GFEA	93.242		3,965,602	31,945
GGBA	93.242 / 93.2R01MH061376-12A1		202,070	22,802
GKAA	93.242		27,149	0
Minority Health and Health Disparities Research				
GFEA	93.307		974,396	134,405
National Center for Advancing Translational Sciences				
GFEA	93.350		6,338,057	4,278,119
Nursing Research				
GFEA	93.361		124,136	53,336
Oral Diseases and Disorders Research				
GFBA	93.121		1,217,111	206,651
GFEA	93.121		5,792,580	1,076,493
R&D				
GGBA	93.HHSN272201000009I/HHSN27200001		207,054	0
GGBA	93.HHSN272201000009I/HHSN27200003		272,894	0
GGBA	93.HHSN272201000009I/HHSN27200004		276,493	0
GGBA	93.2R01AI059130-NCE		395	0
GGBA	93.HHSN272201000009I/HHSN27200005		208,944	0
GGBA	93.HHSN272201000009I/HHSN27200006		292,891	0
Research Infrastructure Programs				
GFEA	93.351		1,253,785	123,627
GGBA	93.351 / 93.5 T32OD010437-13		(941)	0
GGBA	93.351 / 93.5R25OD010459-03		615	0
GGBA	93.351 / 93.5T35OD015130-03		19,625	0
GGBA	93.351 / 93.5K01OD016997-03		149,036	0
GGBA	93.351 / 93.5T35OD015130-04		41,449	0
GGBA	93.351 / 93.5T32OD012201-03		102,331	0
GGBA	93.351 / 93.5 T32OD010437-14		328,022	0
GGBA	93.351 / 93.5R25OD010459-04		81,376	0
Research Related to Deafness and Communication Disorders				
GFBA	93.173		75,805	0
GFEA	93.173		5,210,201	390,691
Trans-NIH Research Support				
GFBA	93.310		1,209,077	0
GFEA	93.310		60,913	0
Vision Research				
GFBA	93.867		525,311	0
GFEA	93.867		3,797,791	570,182
GGBA	93.867 / 93.5 R01EY019051-05		1,844	0
Environmental Health				
GFBA	93.113		41,573	0
GFEA	93.113		4,568,403	714,157
GGBA	93.113 / 93.1K22ES023815-01A1		135,817	0
GGBA	93.113 / 93.1R21ES024719-01		174,361	0
GGBA	93.113 / 93.3R01ES020017-04S2		3,464	0

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PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

		NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	93.113 / 93.3R01ES023688-01A1S1		7,993	0
GGBA	93.113 / 93.3R21ES022810-02S1		95,281	0
GGBA	93.113 / 93.5R00ES022269-04		288,937	0
GGBA	93.113 / 93.5R01ES020017-04 REVISED		81,596	51,734
GGBA	93.113 / 93.5R01ES021656-03 REVISED		79,849	0
GGBA	93.113 / 93.3R00ES022269-04S1		147,973	0
GGBA	93.113 / 93.5R21ES024183-02		207,438	21,240
GGBA	93.113 / 93.5R01ES021454-06		327,398	49,228
GGBA	93.113 / 93.5R00ES022631-04		190,160	15,195
GGBA	93.113 / 93.4R01ES021656-04		181,426	0
GGBA	93.113 / 93.4R01ES020017-05		145,214	45,181
GGBA	93.113 / 93.3R01ES021656-04S1		113,923	0
GGBA	93.113 / 93.5R01ES023688-03		445,423	23,630
National Center on Sleep Disorders Research (B) -				
GFBA	93.233		419,354	62,598
Mental Health National Research Service Awards for Research Training				
GFBA	93.282		4,917	0
Discovery and Applied Research for Technological Innovations to Improve Human Health				
GFBA	93.286		1,768,025	553,464
GFEA	93.286		507,063	786,160
GGBA	93.286 / 93.1R01EB012048-03 revised		69,160	9,473
GGBA	93.286 / 93.1R03EB019184-01		39,532	6,879
GGBA	93.286 / 93.1R21EB016838-02		90,145	0
GGBA	93.286 / 93.1R21EB016869-NCE		96,962	8,592
GGBA	93.286 / 93.1R21EB020953-01		103,337	26,861
Cancer Detection and Diagnosis Research				
GFBA	93.394		916,051	144,750
GFEA	93.394		403,003	772,147
Cancer Biology Research				
GFBA	93.396		147,019	0
GFEA	93.396		6,442,759	365,744
GGBA	93.396 / 93.1R21CA175937-02		79,484	0
NIEHS Superfund Hazardous Substances: Basic Research and Education				
GLAA	93.143 / 93.1R01ES020917-01		6,399	11,312
GLAA	93.143 / 93.RES024358-A		98,838	119,716
Cancer Centers Support				
GFEA	93.397		2,341,450	(83)
Research and Training in Complementary and Alternative Medicine				
GFEA	93.213		129,973	0
Cancer Control				
GFEA	93.399		374,770	0
Trans- NIH Recovery Act Research Support				
GFEA	93.701		(3,663)	0
Blood Diseases and Resources Research				
GFEA	93.839		738,775	326,623
GGBA	93.839 / 93.1R01HL106186-05		239,275	0
GGBA	93.839 / 93.4R01HL106186-05		155,584	0
GLAA	93.839 / 93.RHL120728-A		109,317	399,245
Digestive Diseases and Nutrition Research				
GFEA	93.848		1,030	0
Microbiology and Infectious Diseases Research				
GGBA	93.856 / 93.1R21AI124123-01		13,109	22,852
GGBA	93.856 / 93.1R21AI121099-01A1		10,586	0
International Research and Research Training				
GGBA	93.989 / 93.5D43TW001130-10		187,164	0
DIRECT FROM: Total			**214,355,272**	**31,859,116**
PASS-THROUGH PROGRAMS FROM:				
ACRIN				
Cancer Treatment Research				
GFEA	93.395 / 93.U10CA180820-01-COLO		(4,078)	0
Cancer Centers Support				
GFEA	93.397 / 93.AWD-133320		49,644	0
ALBERT EINSTEIN COLLEGE OF MEDICINE				
Population Research				
GFEA	93.864 / 93.31568H		1,193	0
ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y				
Aging Research				
GFEA	93.866 / 93.61594A		9,691	0
GFEA	93.866 / 93.9-526-5809		120	0
Allergy, Immunology and Transplantation Research				
GFEA	93.855 / 93.31594C		8,009	0
Child Health and Human Development Extramural Research				
GFEA	93.865 / 93.31568O		(6,505)	0
AMERICAN THROMBOSIS AND HEMOSTASIS NETWO				
Blood Diseases and Resources Research				
GFEA	93.839 / 93.ATHN2015001-VIII-1		28,442	0
ANN & ROBERT H. LURIE CHILDRENS HOSPITAL				
Cardiovascular Disease Research				
GFEA	93.837 / 93.901477-DENVER		(6,224)	0
GFEA	93.837 / 93.901477-DENVER_AMD01		3,234	676
BATTELLE MEMORIAL INST PACIFIC NORTHWEST				
Diabetes, Digestive and Kidney Diseases Extramural Research				
GFEA	93.847 / 93.277773		48,892	0

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PROGRAM NAME / STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
BAYLOR COLLEGE OF MEDICINE				
Diabetes, Digestive and Kidney Diseases Extramural Research				
GFEA	93.847 / 93.R01DK053456		(186)	0
BENAROYA RESEARCH INSTITUTE AT VIRGINIA				
Allergy, Immunology and Transplantation Research				
GFEA	93.855 / 93.FY14109806		1,238	0
GFEA	93.855 / 93.FY15109802		41,181	0
GFEA	93.855 / 93.FY15109803		74,516	0
GFEA	93.855 / 93.SUB#FY15109804		107,244	0
GFEA	93.855 / 93.5 UM 1AI109565-02_REV		420,986	0
GFEA	93.855 / 93.FY15109812		117,025	0
GFEA	93.855 / 93.FY15ITN129		7,424	0
GFEA	93.855 / 93.FY15ITN140		70,184	0
GFEA	93.855 / 93.FY15ITN170		11,608	0
GFEA	93.855 / 93.FY16109801		17,371	0
GFEA	93.855 / 93.FY16109803		6,648	0
Boulder Nonlinear Systems, Inc.				
Mental Health Research Grants				
GLAA	93.242 / 93.2R42MH102201-02		168,539	0
Brigham And Womens Hospital				
Allergy, Immunology and Transplantation Research				
GFEA	93.855 / 93.110009		46,935	0
GFEA	93.855 / 93.110236		4,383	0
GFEA	93.855 / 93.AWD-143207		2,421	0
GFEA	93.855 / 93.AWD-144557		434,004	0
GGBA	93.855 / 93.111898		173,118	0
GGBA	93.855 / 93.111899		32,932	0
GGBA	93.855 / 93.111900		3,300	0
GGBA	93.855 / 93.111903		2,886	0
GFEA	93.855 / 93.110009_AMD01		9,475	0
GFEA	93.855 / 93.A5327		7,868	0
GGBA	93.855 / 93.111898 Amend 1		155,151	0
GGBA	93.855 / 93.111899 Amend 1		51,220	0
GGBA	93.855 / 93.111900 Amend 1		2,061	0
GGBA	93.855 / 93.111903 Amend 1		2,967	0
Arthritis, Musculoskeletal and Skin Diseases Research				
GFEA	93.846 / 93.111166		15,000	0
Cardiovascular Disease Research				
GFEA	93.837 / 93.PS#108025		2,692	0
GFEA	93.837 / 93.PS#225708		35,271	0
GFEA	93.837 / 93.113182		5,060	0
Lung Diseases Research				
GFEA	93.838 / 93.108916		27,092	0
GFEA	93.838 / 93.111625_AMD01		107,170	0
GFEA	93.838 / 93.113439		20,572	0
National Center on Sleep Disorders Research (B) -				
GFBA	93.233 / 93.108591		28,647	0
Mental Health National Research Service Awards for Research Training				
GFEA	93.282 / 93.2012-N-14319PRE		44,925	0
Butler Hospital				
Drug Abuse and Addiction Research Programs				
GKAA	93.279 / 93.9006-8314		4,484	0
CASE WESTERN RESERVE UNIVERSITY				
Arthritis, Musculoskeletal and Skin Diseases Research				
GFEA	93.846 / 93.RES509518		7,463	0
CHILDRENS HOSPITAL				
Allergy, Immunology and Transplantation Research				
GFEA	93.855 / 93.G0100279_AMD02		3,659	0
GFEA	93.855 / 93.G0100279_AMD03		10,766	0
Children's Hospital Boston				
Medical Library Assistance				
GFBA	93.879 / 93.88632 / 0000551056		18	0
GFBA	93.879 / 93.2R01LM010090-05		124,346	0
CHILDREN'S HOSPITAL LOS ANGELES				
Allergy, Immunology and Transplantation Research				
GFEA	93.855 / 93.P2013-0259_UCO_14_1		43,505	0
GFEA	93.855 / 93.P2013-0259_UCD_14_1		82,679	0
CHILDREN'S HOSPITAL PHILADELPHIA				
Child Health and Human Development Extramural Research				
GFEA	93.865 / 93.ACTIVITY #325826031		(1)	0
CHILDRENS RESEARCH INSTITUTE				
Diabetes, Digestive and Kidney Diseases Extramural Research				
GFEA	93.847 / 93.30000744-04_AMD05		42,344	0
Research Related to Deafness and Communication Disorders				
GFEA	93.173 / 93.30001518-13-02		(6,149)	0
CINCINNATI CHILDREN'S HOSPITAL MEDICAL C				
Allergy, Immunology and Transplantation Research				
GFEA	93.855 / 93.133848		31,520	0
GFEA	93.855 / 93.135407		54,399	0
GFEA	93.855 / 93.135408		32,787	0
GFEA	93.855 / 93.135409-CT2-DIET STUDY		12,433	0
Cardiovascular Disease Research				
GFEA	93.837 / 93.109363_AMD02		36,727	0
GFEA	93.837 / 93.SUB#135410		83,038	0
GFEA	93.837 / 93.109363_AMD04		39,469	0
Microbiology and Infectious Diseases Research				
GFEA	93.856 / 93.133848		9,000	0
CLEMSON UNIVERSITY				
Environmental Health				
GFEA	93.113 / 93.1737-209-2010273		83,246	0
Cleveland Clinic Foundation				
Discovery and Applied Research for Technological Innovations to Improve Human Health				
GFBA	93.286 / 93.563-SUB / 540-SUB		12,299	0
COLLABORATIVE RESEARCH CENTER FOR AMERIC				
Minority Health and Health Disparities Research				

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STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFEA	93.307 / 93.SR-2015-11		11,372	0
Columbia University				
Allergy, Immunology and Transplantation Research				
GFEA	93.855 / 93.3 (GG010923-04)		38,911	0
Extramural Research Programs in the Neurosciences and Neurological Disorders				
GFEA	93.853 / 93.20 (GG006326-05)		(2,251)	0
GFEA	93.853 / 93.15 (GG010312)		0	50
GFEA	93.853 / 93.2U54 NS078059-05PRE		6,082	0
CONNECTICUT COLLEGE				
Cancer Biology Research				
GFEA	93.396 / 93.141581-A		10,003	0
Creare LLC				
Research Related to Deafness and Communication Disorders				
GKAA	93.173 / 93.83873		11,605	0
GKAA	93.173 / 93.73051		55,577	0
Crestone, Inc.				
Biomedical Research and Research Training				
GGBA	93.859 / 93.PO#820		42,397	0
Cytex Therapeutics, Inc.				
Aging Research				
GGBA	93.866 / 93.Prime 1R41AG047014-01		5,821	0
Arthritis, Musculoskeletal and Skin Diseases Research				
GGBA	93.846 / 93.R42AR066439		104,992	0
GGBA	93.846 / 93.2R44AR061916-02		223,785	0
DANA-FARBER/PARTNERS CANCER CARE				
Diabetes, Digestive and Kidney Diseases Extramural Research				
GFEA	93.847 / 93.1216401		181,204	0
DENVER HEALTH AND HOSPITAL AUTHORITY				
Allergy, Immunology and Transplantation Research				
GFEA	93.855 / 93.E4058A		108,138	0
Drexel University				
Allergy, Immunology and Transplantation Research				
GGBA	93.855		23,541	0
Duke University				
Alcohol Research Programs				
GFEA	93.273 / 93.2033370		203,396	0
Allergy, Immunology and Transplantation Research				
GFEA	93.855 / 93.2030944		215	0
GFEA	93.855 / 93.C10-ASC01-UCD		(40,953)	0
GFEA	93.855 / 93.D10-ASC01-UCD		54,551	0
Cancer Treatment Research				
GFEA	93.395 / 93.7U10CA76001		30	0
Lung Diseases Research				
GFEA	93.838 / 93.2033953		14,517	0
Mental Health Research Grants				
GFBA	93.242 / 93.15-NIH-1033		554	0
Nursing Research				
GFEA	93.361 / 93.2034352		19,789	0
GFEA	93.361 / 93.203-8501		1,009	0
GFEA	93.361 / 93.2038882		475,998	0
EASTERN VIRGINIA MEDICAL SCHOOL				
Allergy, Immunology and Transplantation Research				
GFEA	93.855 / 93.1R01AI112009-01		29,775	0
EMMES CORPORATION				
Extramural Research Programs in the Neurosciences and Neurological Disorders				
GFEA	93.853 / 93.AWD-121572		534	0
EMORY UNIVERSITY, ATLANTA				
Allergy, Immunology and Transplantation Research				
GFEA	93.855 / 93.T255936		4,488	0
GFEA	93.855 / 93.T418996		172,105	0
GFEA	93.855 / 93.T467936		29,492	0
GFEA	93.855 / 93.T521690		116,442	0
GFEA	93.855 / 93.T521990		154,054	0
Biomedical Research and Research Training				
GFEA	93.859 / 93.T567671		36,204	0
Extramural Research Programs in the Neurosciences and Neurological Disorders				
GFEA	93.853 / 93.U54NS065701		1,848	0
Vision Research				
GFEA	93.867 / 93.5-40655-G4		(3,985)	0
ENDOCRINE SOCIETY				
Biomedical Research and Research Training				
GFEA	93.859 / 93.10002		18,217	0
FRED HUTCHINSON CANCER RESEARCH CENTER				
Allergy, Immunology and Transplantation Research				
GFEA	93.855 / 93.0000803567		358	0
GFEA	93.855 / 93.0000818755		23,701	0
GFEA	93.855 / 93.0000852749		1,944	0
GFEA	93.855 / 93.000721031		158,284	0
Cardiovascular Disease Research				
GFEA	93.837 / 93.0000803471		491	0
Cancer Detection and Diagnosis Research				
GFEA	93.394 / 93.0000842702		152,410	0
GFEA	93.394 / 93.000785651		(974)	0
GFEA	93.394 / 93.000816416		(7,895)	0
FREE TO BREATHE				
Lung Diseases Research				
GFEA	93.838 / 93.2012-LCMC-02		172,545	0
GEORGE WASHINGTON UNIVERSITY				
Child Health and Human Development Extramural Research				
GFEA	93.865 / 93.AWD-123243		70,616	0
GFEA	93.865 / 93.AWD-123811		262,382	0
GFEA	93.865 / 93.AWD-131386		75,995	0
GFEA	93.865 / 93.AWD-143998		82,235	0
GFEA	93.865 / 93.PR01-PR13B		1,211	0
Diabetes, Digestive and Kidney Diseases Extramural Research				

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GFEA	93.847 / 93.10-D30		26,583	0
GFEA	93.847 / 93.12-D13		93,283	0
GFEA	93.847 / 93.12-D13_AMD03		(3,683)	0
GFEA	93.847 / 93.S-GRD1415-AC24		45,678	30,897
GFEA	93.847 / 93.13-D11		278,136	0
GFEA	93.847 / 93.S-GRD1516-AC24		435,356	24,926
GEORGIA INSTITUTE OF TECHNOLOGY				
Diabetes, Digestive and Kidney Diseases Extramural Research				
GFEA	93.847 / 93.AWD-165363PRE		3,355	0
GlobeImmune, Inc.				
Allergy, Immunology and Transplantation Research				
GGBA	93.855 / 93.R01AI105053		438,338	0
HARVARD SCHOOL OF PUBLIC HEALTH				
Child Health and Human Development Extramural Research				
GFEA	93.865 / 93.114074.1009.5041184		44,034	0
GFEA	93.865 / 93.114205-1109-5096821		238,183	0
GFEA	93.865 / 93.HD052102		75	0
Mental Health Research Grants				
GFEA	93.242 / 93.114419-0008		(37)	0
Harvard University				
Biomedical Research and Research Training				
GFBA	93.859 / 93.114135.5056871		2,667	0
HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL				
Child Health and Human Development Extramural Research				
GFEA	93.865 / 93.114074.0908.5041182		1,575	0
GFEA	93.865 / 93.114074.1008.5041182		83,321	0
GFEA	93.865 / 93.114205-1108-5096823		303,470	0
HEALTH RESEARCH INC				
Cancer Cause and Prevention Research				
GFEA	93.393 / 93.65-01		2,002	0
Immuno-Mycologics, Inc.				
Allergy, Immunology and Transplantation Research				
GGBA	93.855		92,966	0
Indiana University				
Cancer Treatment Research				
GFEA	93.395 / 93.IN4684755UC		14,975	0
Cardiovascular Disease Research				
GFEA	93.837 / 93.7 R24HL123767PRE		174,517	0
Diabetes, Digestive and Kidney Diseases Extramural Research				
GFEA	93.847 / 93.IN4684833UC		21,237	0
Mental Health Research Grants				
GFBA	93.242 / 93.IUPUI-4687065-UCB		(336)	0
IVEENA, LLC				
Vision Research				
GFEA	93.867 / 93.PA-14-071		23,954	0
JAEB CENTER FOR HEALTH RESEARCH				
Diabetes, Digestive and Kidney Diseases Extramural Research				
GFEA	93.847 / 93.R01 DK 085591 FF		188,425	0
James Madison University				
Biomedical Research and Research Training				
GGBA	93.859 / 93.V13-226-01		14,101	0
Johns Hopkins University				
Allergy, Immunology and Transplantation Research				
GFEA	93.855 / 93.2002127600_MOD01		58,569	0
GFEA	93.855 / 93.2002292914		31,528	0
GFEA	93.855 / 93.2002295060		38,854	0
GFEA	93.855 / 93.2002438803		3,445	0
GFEA	93.855 / 93.PO#2002292885		7,139	0
GFEA	93.855 / 93.PO#2002292911		14,274	0
GFEA	93.855 / 93.PO#2002292913		8,761	0
GFEA	93.855 / 93.2002127600		33,934	0
GFEA	93.855 / 93.2002292885		20,647	0
GFEA	93.855 / 93.2002438803_MOD01		3,445	0
GFEA	93.855 / 93.LDR 01 MOD 02		9,219	0
GFEA	93.855 / 93.LDR 01 MOD 03		20,647	0
GFEA	93.855 / 93.PO# 2002641780		14,508	0
Biomedical Research and Research Training				
GFEA	93.859 / 93.2001664592		45,899	0
GFEA	93.859 / 93.2002308522		44,641	0
Cardiovascular Disease Research				
GFEA	93.837 / 93.2002729470		4,319	0
Lung Diseases Research				
GFEA	93.838 / 93.2002777547		24,136	0
GFEA	93.838 / 93.2002900198		27,986	0
GFEA	93.838 / 93.2002951203		14,451	0
Cancer Centers Support				
GFBA	93.397 / 93.2002163203		(3,910)	0
GFBA	93.397 / 93.2002373317		122,675	0
GFBA	93.397 / 93.PO 2002474346		55,050	0
JOSLIN DIABETES CENTER INC				
Diabetes, Digestive and Kidney Diseases Extramural Research				
GFEA	93.847 / 93.1987203-5		403,361	26,669
KAISER FOUNDATION HEALTH PLAN COLORADO				
Cardiovascular Disease Research				
GFEA	93.837 / 93.RNG200225-UCD		22,968	0
Extramural Research Programs in the Neurosciences and Neurological Disorders				
GFEA	93.853 / 93.115-7290/1514-03		7,626	0
Mental Health Research Grants				
GFEA	93.242 / 93.9922/RNG200240-UCD		3,754	0
KLEIN BUENDEL, INC.				
Cancer Detection and Diagnosis Research				
GFEA	93.394 / 93.0284-0148-001		6,105	0
LOS GATOS RESEARCH, INC				
Diabetes, Digestive and Kidney Diseases Extramural Research				
GFEA	93.847 / 93.AWD-131507		87,320	0

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SOURCE TYPE (DIRECT OR PASS-THROUGH)
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PROGRAM NAME / STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Louisiana State University				
R&D				
GGBA	93.PH15113031		4,620	0
M.D.ANDERSON CANCER CENTER AT UNIV OF TE				
Cancer Cause and Prevention Research				
GFEA	93.393 / 93.00001911_YR02PRE		109,739	0
Cancer Treatment Research				
GFEA	93.395 / 93.00001911		265,361	0
GFEA	93.395 / 93.00001911_AMD01		50,556	0
GFEA	93.395 / 93.00003628		69,094	0
Cancer Centers Support				
GFEA	93.397 / 93.00000510_YR04		30,136	0
M.I.T. Massachusetts Institute of Tech.				
Arthritis, Musculoskeletal and Skin Diseases Research				
GGBA	93.846 / 93.5710003569		185,303	0
MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN				
Allergy, Immunology and Transplantation Research				
GFEA	93.855 / 93.9366		30,313	0
GFEA	93.855 / 93.AWD-150694		41,183	0
GFEA	93.855 / 93.SUB#9268		(3,198)	0
GFEA	93.855 / 93.9428		47,653	0
GFEA	93.855 / 93.9429		16,697	0
GFEA	93.855 / 93.SUB# 4659		163,330	0
Massachusetts General Hospital				
Cancer Cause and Prevention Research				
GFEA	93.393 / 93.221395		34,077	0
Cardiovascular Disease Research				
GFEA	93.837 / 93.218586		87,292	0
GFEA	93.837 / 93.226651		84,144	0
Extramural Research Programs in the Neurosciences and Neurological Disorders				
GFEA	93.853 / 93.AWD-143065		90,057	0
Lung Diseases Research				
GFEA	93.838 / 93.224404		8,700	0
GFEA	93.838 / 93.AWD-160936		8,742	0
Mental Health Research Grants				
GFEA	93.242 / 93.9223-8336		32,562	0
MASSACHUSETTS INSTITUTE OF TECHNOLOGY				
Biomedical Research and Research Training				
GFEA	93.859 / 93.5710003375		102,088	0
Mayo Clinic - Rochester				
Cardiovascular Disease Research				
GGBA	93.837 / 93.PO # 64234683		263,269	0
Child Health and Human Development Extramural Research				
GGBA	93.865 / 93.PO 63695170		73,380	0
MAYO CLINIC ROCHESTER				
Cancer Treatment Research				
GFEA	93.395 / 93.MCR-0078-PC2		4,181	0
Diabetes, Digestive and Kidney Diseases Extramural Research				
GFEA	93.847 / 93.PO# 63595874		(1,424)	0
GFEA	93.847 / 93.PO# 64094713		109,904	0
GFEA	93.847 / 93.63295101		(1,955)	0
Meadowlark Optics				
Biomedical Research and Research Training				
GFBA	93.859 / 93.OCG6114B		96,351	0
MEDICAL COLLEGE OF WISCONSIN INC				
Blood Diseases and Resources Research				
GFEA	93.839 / 93.AWD-132415		(3)	0
Microbiotix, Inc.				
Allergy, Immunology and Transplantation Research				
GGBA	93.855 / 93.1 R43 AI106093-01		18,917	0
GGBA	93.855 / 93.Microbiotix-Prime#2R44AI098271		289,886	0
Mind Research Network				
Alcohol Research Programs				
GFBA	93.273 / 93.6136-001		268,795	0
MT.SINAI SCHOOL OF MEDICINE,NY				
Cardiovascular Disease Research				
GFEA	93.837 / 93.0255-3115-4609		25,337	0
NATIONAL JEWISH HEALTH				
Allergy, Immunology and Transplantation Research				
GFEA	93.855 / 93.AI098417		51,379	0
GFEA	93.855 / 93.20089701_AMD02		7,122	0
GFEA	93.855 / 93.20096401		59,031	12,902
GFEA	93.855 / 93.20096402 / 20097102		42,233	0
GFEA	93.855 / 93.20097101		93,252	598,509
GFEA	93.855 / 93.2020091792		15,077	0
Cardiovascular Disease Research				
GFEA	93.837 / 93.20082305		513	0
GFEA	93.837 / 93.20082307		45,114	0
GFEA	93.837 / 93.20102102		7,374	0
GFEA	93.837 / 93.20102201		20,120	0
GFEA	93.837 / 93.20103501_UCD		144,764	0
GFEA	93.837 / 93.2020082306		8	0
Lung Diseases Research				
GFEA	93.838 / 93.20024005		21,466	0
GFEA	93.838 / 93.20079204		5,514	0
GFEA	93.838 / 93.20101901		16,588	0
GFEA	93.838 / 93.2020024094_AMD01		227,275	0
GFEA	93.838 / 93.2020024094_AMD02		100,835	0
Environmental Health				
GFEA	93.113 / 93.20095602		52,641	0
NATIONWIDE CHILDRENS HOSPITAL				
Child Health and Human Development Extramural Research				
GFEA	93.865 / 93.977614		45,279	0
NATL JEWISH HOSPITAL				
Allergy, Immunology and Transplantation Research				

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PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFEA 93.855 / 93.20089701		5,116	0
GFEA 93.855 / 93.20000131		28,706	0
Cardiovascular Disease Research			
GFEA 93.837 / 93.20024304		25,581	0
GFEA 93.837 / 93.20095301		13,220	0
Lung Diseases Research			
GFEA 93.838 / 93.20024004		66,264	0
GFEA 93.838 / 93.20079203		5,569	0
GFEA 93.838 / 93.22214003		2,493	0
GFEA 93.838 / 93.NJH # 20079603		224,796	0
GFEA 93.838 / 93.2020051709		274,460	0
GFEA 93.838 / 93.NJH# 20079703		153,305	0
Environmental Health			
GFEA 93.113 / 93.20060705		14,108	0
New York University			
Biomedical Research and Research Training			
GFBA 93.859 / 93.F7087-03 / UW477062		140,326	0
Drug Abuse and Addiction Research Programs			
GFEA 93.279 / 93.F4410-01		2,160	0
NORTH CAROLINA STATE UNIVERSITY			
Cancer Cause and Prevention Research			
GFEA 93.393 / 93.2014-1739-02		11,353	0
Northwestern University			
Arthritis, Musculoskeletal and Skin Diseases Research			
GFBA 93.846 / 93.60034935		58	0
Cardiovascular Disease Research			
GFEA 93.837 / 93.60043010 UC		9,509	0
Diabetes, Digestive and Kidney Diseases Extramural Research			
GFEA 93.847 / 93.60037997 UC_		45,698	0
GFEA 93.847 / 93.60037997 UC_AMD02		51,240	0
GFEA 93.847 / 93.60037997C		10,105	0
GFEA 93.847 / 93.60042375 RUCO		8,427	0
Lung Diseases Research			
GFEA 93.838 / 93.SP0016040 60038094		87,759	0
Research Related to Deafness and Communication Disorders			
GFBA 93.173 / 93.SP0036814-PROJ0010431		158,366	0
NRG ONCOLOGY FOUNDATION , INC			
Cancer Treatment Research			
GFEA 93.395 / 93.UCD-YR.1		6,488	0
NSABP FOUNDATION, INC			
Cancer Treatment Research			
GFEA 93.395 / 93.NSABP-TIND #340		85,897	0
Ohio State University			
Arthritis, Musculoskeletal and Skin Diseases Research			
GFEA 93.846 / 93.60037724		47,195	0
Cardiovascular Disease Research			
GFEA 93.837 / 93.60041988		16,525	0
Child Health and Human Development Extramural Research			
GFBA 93.865 / 93.60035809-UC		257,968	0
OKLAHOMA MEDICAL RESEARCH FOUNDATION			
Allergy, Immunology and Transplantation Research			
GFEA 93.855 / 93.0247-03DEN		3,252	0
GFEA 93.855 / 93.0247-04DEN		60,443	0
OP-T-MUNE, INC			
Allergy, Immunology and Transplantation Research			
GFEA 93.855 / 93.AWD-130668		23,321	0
GFEA 93.855 / 93.R414AI113977		33,075	0
OREGON HEALTH SCIENCES UNIVERSITY			
Arthritis, Musculoskeletal and Skin Diseases Research			
GFEA 93.846 / 93.SUB#1004653_UCDENVER		11,555	0
Cancer Cause and Prevention Research			
GFEA 93.393 / 93.1005824_UCDENVER		115,163	0
GFEA 93.393 / 93.1005824_UCDENVER_AMD02		1,211	0
Cancer Treatment Research			
GFEA 93.395 / 93.1004031_UCD_LUCIA		(137)	0
GFEA 93.395 / 93.9009627_UCDENVER		10,666	0
GFEA 93.395 / 93.AWD-144236		88	0
Cardiovascular Disease Research			
GFEA 93.837 / 93.1002919-UCD		968	0
Diabetes, Digestive and Kidney Diseases Extramural Research			
GFEA 93.847 / 93.GPRC00870A		(12,182)	38,073
Mental Health Research Grants			
GFEA 93.242 / 93.1002328_UCDENVER		151,651	20,735
OREGON RESEARCH INSTITUTE			
Aging Research			
GFEA 93.866 / 93.R01 AG020048		15,509	0
PIKES PEAK AREA COUNCIL OF GOVERNMENTS			
Child Health and Human Development Extramural Research			
GFCA 93.865 / 93.UCCS AGING 2015-16		144,689	0
PUGET SOUND BLOOD CENTER			
Blood Diseases and Resources Research			
GFEA 93.839 / 93.802-UCHSC-2013		(1,499)	0
GFEA 93.839 / 93.802-UCHSC-2016		6,712	0

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PROGRAM NAME / STATE AGENCY / CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
RAND CORPORATION			
Cardiovascular Disease Research			
GFEA 93.837 / 93.9920160010		54,658	0
RENSSELAER POLYTECHNIC INSTITUTE			
Diabetes, Digestive and Kidney Diseases Extramural Research			
GFEA 93.847 / 93.A12598		116,549	0
RESEARCH FOUNDATION FOR MENTAL HYGIENE,			
Allergy, Immunology and Transplantation Research			
GFEA 93.855 / 93.26289		9,707	0
RESEARCH TRIANGLE INSTITUTE			
Environmental Health			
GFEA 93.113 / 93.4-340-0212794		(1,199)	0
GFEA 93.113 / 93.4-340-0212794_MOD01		22,577	0
RHODE ISLAND HOSPITAL			
Alcohol Research Programs			
GFEA 93.273 / 93.701-5475-1-CO		2,839	0
SEATTLE CHILDRENS RESEARCH INSTITUTE			
Diabetes, Digestive and Kidney Diseases Extramural Research			
GFEA 93.847 / 93.10668SUB		(4,072)	0
GFEA 93.847 / 93.10782SUB		78,570	0
Lung Diseases Research			
GFEA 93.838 / 93.11005SUB		20,692	57,813
GFEA 93.838 / 93.11068SUB		6,747	0
Discovery and Applied Research for Technological Innovations to Improve Human Health			
GFEA 93.286 / 93.11082SUB		132,684	0
GFEA 93.286 / 93.11082SUBPRE		7,182	0
SKULPT, INC			
Extramural Research Programs in the Neurosciences and Neurological Disorders			
GFEA 93.853 / 93.R44NS073188		35,933	14,170
SOUTHWEST ONCOLOGY CANCER THERAPY RESEAR			
Cancer Treatment Research			
GFEA 93.395 / 93.2U10CA32102-32		(4,780)	0
GFEA 93.395 / 93.F027974		32	0
GFEA 93.395 / 93.SWOG-CA32102/37429		6,192	0
GFEA 93.395 / 93.F032197		(259)	0
GFEA 93.395 / 93.F020121		(221)	0
Cancer Control			
GFEA 93.399 / 93.F021096		(11,967)	0
Stanford University			
Arthritis, Musculoskeletal and Skin Diseases Research			
GFEA 93.846 / 93.60923182-116088		(248)	0
GFEA 93.846 / 93.60923182-116088_AMD01		34,960	0
Cancer Cause and Prevention Research			
GFEA 93.393 / 93.60373168-110835-F		19,044	0
Child Health and Human Development Extramural Research			
GFEA 93.865 / 93.60746998-116875-A		36	0
Diabetes, Digestive and Kidney Diseases Extramural Research			
GFEA 93.847 / 93.60896106-116817		33,434	0
GFEA 93.847 / 93.60982058-115260		65,672	0
Texas A & M			
Allergy, Immunology and Transplantation Research			
GGBA 93.855 / 93.06-S150681		66,168	0
TEXAS TECH UNIVERSITY HEALTH SCIENCES CE			
Lung Diseases Research			
GFEA 93.838 / 93.R01HL114677		70,750	0
THE SCRIPPS RESEARCH INSTITUTE			
National Center for Research Resources			
GFEA 93.389 / 93.5-50445		(207)	0
GFEA 93.389 / 93.5-50972		19,631	0
R&D			
GGBA 93.PO# 5-52096		61,988	0
THOMAS JEFFERSON UNIVERSITY			
Environmental Health			
GFEA 93.113 / 93.080-04000-S12301		9,865	0
Tristan Technologies			
Extramural Research Programs in the Neurosciences and Neurological Disorders			
GFBA 93.853 / 93.OCG6162B		301,844	0
TUFTS UNIVERSITY			
Diabetes, Digestive and Kidney Diseases Extramural Research			
GFEA 93.847 / 93.5011663-SERV		146,192	0
GFEA 93.847 / 93.5011663_SERV		95,690	0
GFEA 93.847 / 93.5011663-SERV_AMD04		13,273	0
UMASS-University of Massachusetts			
Environmental Health			
GGBA 93.113 / 93.15-008486 A01		4,734	0
GGBA 93.113 / 93.15-0008032 A00		4,047	0
UNC-University of North Carolina at Chapel Hill			
Allergy, Immunology and Transplantation Research			
GGBA 93.855 / 93.5034271		116,449	0
UNIV OF KANSAS MEDICAL CNTR RSRCH INSTIT			
Diabetes, Digestive and Kidney Diseases Extramural Research			
GFEA 93.847 / 93.QP865570		46,738	0
UNIV OF TEXAS HSC HOUSTON			
Cardiovascular Disease Research			
GFEA 93.837 / 93.00088020_AMD05		13,330	61,936
Lung Diseases Research			
GFEA 93.838 / 93.0009575A		314,691	0
GFEA 93.838 / 93.0009575B		190,037	0
UNIVERSITY NEBRASKA MEDICAL CENTER			
Allergy, Immunology and Transplantation Research			
GFEA 93.855 / 93.34-5319-2002-001		39,794	0
Cancer Treatment Research			
GFEA 93.395 / 93.34-5140-2058-001		9,922	0
UNIVERSITY OF ALABAMA			
Child Health and Human Development Extramural Research			

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PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFEA 93.865 / 93.000388010-052		7,807	0
GFEA 93.865 / 93.000504713-006		37,215	0
Diabetes, Digestive and Kidney Diseases Extramural Research			
GFEA 93.847 / 93.UA15-044		12,131	0
UNIVERSITY OF ALABAMA AT BIRMINHAM			
Allergy, Immunology and Transplantation Research			
GFEA 93.855 / 93.000502793-006		14,366	0
GFEA 93.855 / 93.000502793-006_AMD01		230,841	0
Lung Diseases Research			
GFEA 93.838 / 93.000508552-001		14,471	0
Mental Health Research Grants			
GFEA 93.242 / 93.000506211-001		19,923	0
GFEA 93.242 / 93.000506211-001_AMD03		19,587	0
Environmental Health			
GFEA 93.113 / 93.000508276-001		41,566	0
Trans- NIH Recovery Act Research Support			
GFEA 93.701 / 93.000364104-001_YR02		(17,109)	0
Blood Diseases and Resources Research			
GFEA 93.839 / 93.000501394-003		70,244	0
Microbiology and Infectious Diseases Research			
GFEA 93.856 / 93.000406279-001		22,378	0
UNIVERSITY OF ARKANSAS			
Cancer Treatment Research			
GFEA 93.395 / 93.39573		91,186	0
University Of California			
Discovery and Applied Research for Technological Innovations to Improve Human Health			
GLAA 93.286 / 93.PO# 10313802-SUB		51,557	0
UNIVERSITY OF CALIFORNIA AT DAVIS			
Arthritis, Musculoskeletal and Skin Diseases Research			
GFEA 93.846 / 93.201223252-01_AMD03		229,733	0
GFEA 93.846 / 93.20123252-01		20,167	0
Child Health and Human Development Extramural Research			
GFEA 93.865 / 93.09-000148-10		34,359	0
Mental Health Research Grants			
GFEA 93.242 / 93.201224594-01		19,194	0
UNIVERSITY OF CALIFORNIA AT IRVINE			
Cardiovascular Disease Research			
GFEA 93.837 / 93.2014-3102		41,083	0
GFEA 93.837 / 93.2014-3102_AMD02		5,332	0
Child Health and Human Development Extramural Research			
GFEA 93.865 / 93.2012-2734		(8,036)	0
UNIVERSITY OF CALIFORNIA AT SAN DIEGO			
Allergy, Immunology and Transplantation Research			
GFEA 93.855 / 93.46963162		361,332	0
Biomedical Research and Research Training			
GFEA 93.859 / 93.60866935		83,577	63,703
Child Health and Human Development Extramural Research			
GFEA 93.865 / 93.60237136/S9000991		25,985	0
Extramural Research Programs in the Neurosciences and Neurological Disorders			
GFEA 93.853 / 93.66198063		33,532	0
Cancer Detection and Diagnosis Research			
GFEA 93.394 / 93.43955796		163,115	0
UNIVERSITY OF CALIFORNIA AT SAN FRANCISC			
Allergy, Immunology and Transplantation Research			
GFEA 93.855 / 93.8504SC		276,783	0
GFEA 93.855 / 93.9163sc		399	0
GFEA 93.855 / 93.9170SC		94,264	0
GFEA 93.855 / 93.9430SC		32,298	0
Diabetes, Digestive and Kidney Diseases Extramural Research			
GFEA 93.847 / 93.9211SC		9,301	0
Drug Abuse and Addiction Research Programs			
GFEA 93.279 / 93.444653/29408		(326)	0
Extramural Research Programs in the Neurosciences and Neurological Disorders			
GFEA 93.853 / 93.5897SC		(1,694)	0
GFEA 93.853 / 93.7204SC_AMD01		3,254	0
GFEA 93.853 / 93.7204SC_AMD02		25,020	0
GFEA 93.853 / 93.7204SC		19,325	0
UNIVERSITY OF CALIFORNIA BERKELEY			
Allergy, Immunology and Transplantation Research			
GFEA 93.855 / 93.00008548		64,386	0
UNIVERSITY OF CALIFORNIA SANTA BARBARA			
Child Health and Human Development Extramural Research			
GFCA 93.865 / 93.SUBAWARD NO. KK1503		2,973	0
University of California, Davis			
Extramural Research Programs in the Neurosciences and Neurological Disorders			
GGBA 93.853 / 93.201223740-01 AMD 3		1,972	0
University of California, Los Angeles			
Arthritis, Musculoskeletal and Skin Diseases Research			
GGBA 93.846 / 93.1554 G NA272 Amd #4		26,396	0
GGBA 93.846 / 93.1554 G TD250		86	0
University of California, San Diego			
R&D			
GGBA 93.50234714		24,273	0
University of California, San Francisco			
Allergy, Immunology and Transplantation Research			
GGBA 93.855 / 93.7536sc		94,375	0
Diabetes, Digestive and Kidney Diseases Extramural Research			
GGBA 93.847 / 93.6297SC amend 4		39,945	0
University Of Chicago			
Aging Research			
GFEA 93.866 / 93.2015-00209-01-00		14,880	0
Biomedical Research and Research Training			
GFBA 93.859 / 93.40210-B		1	0
UNIVERSITY OF CINCINNATI			
Cardiovascular Disease Research			

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFEA	93.837 / 93.SUB#131950		157,158	0
University Of Delaware				
Cardiovascular Disease Research				
GFBA	93.837 / 93.33539		9,877	0
University Of Denver				
Child Health and Human Development Extramural Research				
GFEA	93.865 / 93.SC36868-01-00		31,751	0
Mental Health Research Grants				
GFBA	93.242 / 93.SC37234A-01-00		17,320	0
UNIVERSITY OF FLORIDA				
Aging Research				
GFEA	93.866 / 93.UFOER00010436		31,626	0
Medical Library Assistance				
GFEA	93.879 / 93.UFDSP00010650		19,333	0
Oral Diseases and Disorders Research				
GFEA	93.121 / 93.UF10279		(743)	0
GFEA	93.121 / 93.UFDSP00010521		49,831	0
University Of Illinois				
Alcohol Research Programs				
GFEA	93.273 / 93.489214 E3370		152,882	0
Diabetes, Digestive and Kidney Diseases Extramural Research				
GFEA	93.847 / 93.2005-02129-01		(5)	0
University of Iowa				
Arthritis, Musculoskeletal and Skin Diseases Research				
GFEA	93.846 / 93.1-1260900-01		42,320	0
GFEA	93.846 / 93.1-1260900-01_AMD01		57,172	0
UNIVERSITY OF LOUISVILLE				
Cardiovascular Disease Research				
GFEA	93.837 / 93.ULRF 13-1442		93,987	0
UNIVERSITY OF MASSACHUSETTS				
Allergy, Immunology and Transplantation Research				
GFEA	93.855 / 93.6138670/RFS2012110		202,763	0
Mental Health Research Grants				
GFEA	93.242 / 93.6150366/RFS2013131		(10)	0
University Of Miami				
Drug Abuse and Addiction Research Programs				
GFEA	93.279 / 93.663824		3,413	0
GFEA	93.279 / 93.665571		9,402	0
GFEA	93.279 / 93.666902_YR03		589	0
University Of Michigan				
Aging Research				
GGBA	93.866 / 93.3002811673		81,922	0
GFBA	93.866 / 93.3003721858		3,703	0
Biomedical Research and Research Training				
GFBA	93.859 / 93.3002179883		107,104	0
Cancer Cause and Prevention Research				
GFEA	93.393 / 93.3003164614		30,044	0
Cancer Treatment Research				
GFEA	93.395 / 93.F027439		(252)	0
GFEA	93.395 / 93.3002785635/3003921660		25	0
GFEA	93.395 / 93.F018084		290	0
GFEA	93.395 / 93.F020947		1,269	0
GFEA	93.395 / 93.F022760		707	0
Diabetes, Digestive and Kidney Diseases Extramural Research				
GFEA	93.847 / 93.SUBK00003526		4,186	16,099
Extramural Research Programs in the Neurosciences and Neurological Disorders				
GFBA	93.853 / 93.3002280304		14,639	0
Mental Health Research Grants				
GFEA	93.242 / 93.SUB#3003319157		10,393	0
GFEA	93.242 / 93.3003319157		85,789	0
Cancer Detection and Diagnosis Research				
GFEA	93.394 / 93.AWD-112291		13,441	0
University Of Minnesota				
Biomedical Research and Research Training				
GFBA	93.859 / 93.A844604101		(14)	0
GFBA	93.859 / 93.H002295201		(26)	0
Drug Abuse and Addiction Research Programs				
GFBA	93.279 / 93.A005020801		293,806	31,506
Discovery and Applied Research for Technological Innovations to Improve Human Health				
GFBA	93.286 / 93.N002059301		150,629	0
University of Missouri				
Allergy, Immunology and Transplantation Research				
GGBA	93.855 / 93.C00045040-1		239,963	0
University Of Nebraska Lincoln				
Cardiovascular Disease Research				
GFBA	93.837 / 93.24-1123-0004-003		40,392	0
University Of New Mexico				
Alcohol Research Programs				
GFBA	93.273 / 93.028169-874X		130	0
GFBA	93.273 / 93.028282-874X		16,857	0
Cancer Treatment Research				
GFEA	93.395 / 93.3RN20		134,477	0
Drug Abuse and Addiction Research Programs				
GFBA	93.279 / 93.3RB010		76	0
UNIVERSITY OF NORTH CAROLINA AT GREENSBO				
Diabetes, Digestive and Kidney Diseases Extramural Research				
GFEA	93.847 / 93.20140508.1		3,818	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
UNIVERSITY OF NORTH CAROLINA CHAPEL HILL			
Cancer Cause and Prevention Research			
GFEA 93.393 / 93.5-33527_AMD01		2,160	0
GFEA 93.393 / 93.5033527_AMD02		48,725	0
Cardiovascular Disease Research			
GFEA 93.837 / 93.5050197		24,654	0
GFEA 93.837 / 93.5050197_AMD01		26,059	0
Diabetes, Digestive and Kidney Diseases Extramural Research			
GFEA 93.847 / 93.5-33425		6,590	0
GFEA 93.847 / 93.5-33710		571,500	0
GFEA 93.847 / 93.5034480		24,897	0
GFEA 93.847 / 93.5034480_AMD03		8,727	0
GFEA 93.847 / 93.5-33279		14,970	0
Lung Diseases Research			
GFEA 93.838 / 93.5102053		9,533	0
GFEA 93.838 / 93.5102053_AMD01		711	0
UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C			
Biomedical Research and Research Training			
GFEA 93.859 / 93.RS20121948-02		(2,188)	0
Cancer Treatment Research			
GFEA 93.395 / 93.RS20121788-05		11,282	0
GFEA 93.395 / 93.RS20121788-08		18,337	0
Child Health and Human Development Extramural Research			
GFEA 93.865 / 93.RS20130769-12A1		547	0
UNIVERSITY OF OREGON			
Diabetes, Digestive and Kidney Diseases Extramural Research			
GFEA 93.847 / 93.215381B		11,498	0
University Of Pennsylvania			
Cardiovascular Disease Research			
GFEA 93.837 / 93.558497		(4,628)	0
GFEA 93.837 / 93.AWD-153430		200,046	0
Lung Diseases Research			
GFEA 93.838 / 93.559104		141	0
Oral Diseases and Disorders Research			
GFEA 93.121 / 93.565540		33,054	0
Vision Research			
GFEA 93.867 / 93.569016		19,011	0
UNIVERSITY OF PITTSBURG			
Cardiovascular Disease Research			
GFEA 93.837 / 93.0019286 (121765-1)		18,246	0
GFEA 93.837 / 93.0019286(121765-1)		506	0
GFEA 93.837 / 93.0036018(409931-2)		69,285	0
Diabetes, Digestive and Kidney Diseases Extramural Research			
GFEA 93.847 / 93.0019927 (124826-1)		57,337	0
National Center for Advancing Translational Sciences			
GFEA 93.350 / 93.9010570		8,223	5,671
Nursing Research			
GFEA 93.361 / 93.0043908 (12606-1)		178,822	0
GFEA 93.361 / 93.0043908 (126061-1)PRE		51,955	0
Cancer Centers Support			
GFEA 93.397 / 93.9006477 (124542-1)		1,847	0
UNIVERSITY OF ROCHESTER			
Cancer Research Manpower			
GFEA 93.398 / 93.416666		62,508	0
GFEA 93.398 / 93.416666PRE		5,299	0
Cancer Treatment Research			
GFEA 93.395 / 93.415894-G		68,435	0
Drug Abuse and Addiction Research Programs			
GFEA 93.279 / 93.414337-G		597	0
GFEA 93.279 / 93.415198-G/5-26974		(185)	0
University of South Carolina			
Cardiovascular Disease Research			
GKAA 93.837 / 93.15-2820		24,241	0
UNIVERSITY OF SOUTH DAKOTA			
Drug Abuse and Addiction Research Programs			
GFBA 93.279 / 93.USD1206		16,506	0
UNIVERSITY OF SOUTH FLORIDA			
Diabetes, Digestive and Kidney Diseases Extramural Research			
GFEA 93.847 / 93.6119-114-00-Y-NH		(36,992)	0
GFEA 93.847 / 93.6119-114-00-Y-ORAL		104,085	0
GFEA 93.847 / 93.6119-1144-00-Y		125,059	0
GFEA 93.847 / 93.6119-1276-00-C		63,645	0
GFEA 93.847 / 93.6119-1276-00-U		(25,111)	0
GFEA 93.847 / 93.6119-1295-00-P		741,003	0
GFEA 93.847 / 93.USF 6119-1276-00-C		2,013,732	0
GFEA 93.847 / 93.6116-1276-00-U		364,362	0
GFEA 93.847 / 93.6119-1276-00-U_MOD1		140,608	0
GFEA 93.847 / 93.6119-1295-00-AZ		6,136	0
GFEA 93.847 / 93.6119-1295-00-P_MOD01		177,341	0
GFEA 93.847 / 93.6119-1295-00-R		104,488	0
GFEA 93.847 / 93.6163-1005-00-R		292,050	0
GFEA 93.847 / 93.USF 6119-1276-00-CPRE		8,414	0
University of Southern California			
Drug Abuse and Addiction Research Programs			
GGBA 93.279 / 93.45769258		24,030	0
University of Texas			
R&D			
GGBA 93.0007207D		6,151	0
University Of Texas At Austin			
Aging Research			
GFBA 93.866 / 93.UTA14-000277		800	0
Allergy, Immunology and Transplantation Research			
GFBA 93.855 / 93.UTA15-000899		36,699	0
Mental Health Research Grants			
GFBA 93.242 / 93.UTA14-000920		55,911	0

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PROGRAM NAME / STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFEA	93.242 / 93.UTA14-000921		39,486	0
UNIVERSITY OF TEXAS AT SAN ANTONIO				
Child Health and Human Development Extramural Research				
GFEA	93.865 / 93.157911/152260		(17,544)	0
Cancer Control				
GFEA	93.399 / 93.SELECT-07004		(5,087)	0
University of Texas Health Science Center at Houston				
Allergy, Immunology and Transplantation Research				
GGBA	93.855		55,858	0
Extramural Research Programs in the Neurosciences and Neurological Disorders				
GGBA	93.853 / 93.0009203A Amend 2		118,748	0
UNIVERSITY OF TEXAS, HOUSTON				
Cancer Centers Support				
GFEA	93.397 / 93.00000510		146,232	0
University Of Toronto				
Mental Health Research Grants				
GFBA	93.242 / 93.497417-SUBGRANT2		152,232	0
University Of Utah				
Cardiovascular Disease Research				
GFEA	93.837 / 93.10009050-06		263,189	0
GFEA	93.837 / 93.10009050-06ARRA		(137)	0
GFEA	93.837 / 93.10022504-05		75,286	0
GFEA	93.837 / 93.10034136-06CRC		22,006	0
Diabetes, Digestive and Kidney Diseases Extramural Research				
GFEA	93.847 / 93.10019509-00-929		43,518	0
Vision Research				
GFEA	93.867 / 93.10031605-01		37,984	0
GFEA	93.867 / 93.10031605-01_AMD02		3,170	0
UNIVERSITY OF VERMONT				
Cardiovascular Disease Research				
GFEA	93.837 / 93.SUB-51511_AMD01		70,742	8,627
GFEA	93.837 / 93.5UM 1HL120877-3		378,711	20,736
University Of Virginia				
Trans-NIH Research Support				
GFEA	93.310 / 93.GC12238 146359		(1,288)	(4,955)
GFEA	93.310 / 93.GC12238 146853		2,576	4,955
Cancer Biology Research				
GFEA	93.396 / 93.GC12131 147327		138,706	0
GFEA	93.396 / 93.GC12131 149636		374,125	0
University Of Washington				
Cardiovascular Disease Research				
GFEA	93.837 / 93.UWSC7863		3,077	0
Diabetes, Digestive and Kidney Diseases Extramural Research				
GFEA	93.847 / 93.BPO11597		20,156	0
NIEHS Superfund Hazardous Substances: Basic Research and Education				
GFBA	93.143 / 93.UWSC8812		53,831	0
University Of Wisconsin System				
Allergy, Immunology and Transplantation Research				
GFEA	93.855 / 93.594K075		121,291	100,397
Biomedical Research and Research Training				
GFEA	93.859 / 93.525K560		55,368	0
Child Health and Human Development Extramural Research				
GFEA	93.865 / 93.647K684		3,567	0
Cancer Detection and Diagnosis Research				
GFEA	93.394 / 93.SUB#631K665		39,299	0
University Of Wyoming				
Child Health and Human Development Extramural Research				
GFEA	93.865 / 93.1002696-UCD		221,486	0
VANDERBILT UNIVERSITY MEDICAL CENTER				
Arthritis, Musculoskeletal and Skin Diseases Research				
GFEA	93.846 / 93.VUMC33017-4		(4,502)	0
Lung Diseases Research				
GFEA	93.838 / 93.VUMC36680_AMD05		(5,585)	0
Microbiology and Infectious Diseases Research				
GFEA	93.856 / 93.VUMC 41671		13,438	0
VENTRIA BIOSCIENCE				
Allergy, Immunology and Transplantation Research				
GFEA	93.855 / 93.R43AI106278		104,807	0
VETERANS MEDICAL RESEARCH FOUNDATION				
Diabetes, Digestive and Kidney Diseases Extramural Research				
GFEA	93.847 / 93.008740002-313528		15,455	0
GFEA	93.847 / 93.08740003-316202		15,817	0
VIRGINIA COMMONWEALTH UNIVERSITY				
Cancer Cause and Prevention Research				
GFEA	93.393 / 93.PD303041-SC107111		20,442	0
Cardiovascular Disease Research				
GFEA	93.837 / 93.PD302652-SC103798		52,376	0
Vision Research				
GFEA	93.867 / 93.PD303645-SC105445		131,508	0
WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN				
Diabetes, Digestive and Kidney Diseases Extramural Research				
GFEA	93.847 / 93.WFUHS 110857_AMD01		870	0
GFEA	93.847 / 93.WFUHS-114734		901	0
GFEA	93.847 / 93.WFUHS 110857_AMD02		18,909	0
GFEA	93.847 / 93.WFUHS 114580		194,972	0
Lung Diseases Research				
GFEA	93.838 / 93.WFUHS 330218		18,254	0
Cancer Biology Research				
GFEA	93.396 / 93.WFHUS 557367		28,315	0
Research and Training in Complementary and Alternative Medicine				
GFEA	93.213 / 93.WFHUS 440304		15,479	0
GFEA	93.213 / 93.WFUHS 114690		6,054	0
WASHINGTON UNIV IN ST LOUIS MISSOURI				
Biomedical Research and Research Training				
GFEA	93.859 / 93.SUB#WU-12-248		8,795	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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PROGRAM NAME / STATE AGENCY / CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Child Health and Human Development Extramural Research			
GFEA 93.865 / 93.WU-16-91		97,649	0
Washington University in St. Louis			
Child Health and Human Development Extramural Research			
GGBA 93.865 / 93.WU-15-94		32,678	0
Wayne State University			
Cardiovascular Disease Research			
GFEA 93.837 / 93.WSU16069		4,426	0
GFEA 93.837 / 93.WSU16097		4,426	0
Child Health and Human Development Extramural Research			
GFEA 93.865 / 93.WSU16029-A1		16,715	0
WESTAT, INC			
Cancer Cause and Prevention Research			
GFEA 93.393 / 93.8906-S05_YR06		11,822	0
GFEA 93.393 / 93.6426-S02		3,866	0
Cancer Treatment Research			
GFEA 93.395 / 93.8964-S19		20,000	0
Child Health and Human Development Extramural Research			
GFEA 93.865 / 93.7887-S035		5,043	0
GFEA 93.865 / 93.6005.25.S13_AMD01		2,829	0
GFEA 93.865 / 93.6005.46.01-S14		29,318	0
Microbiology and Infectious Diseases Research			
GFEA 93.856 / 93.HHSN267200800001C		4,309	0
Yale University			
Alcohol Research Programs			
GFEA 93.273 / 93.M15A12098(A10072)		67,826	0
GFEA 93.273 / 93.M15A12009 (A10458)		18,661	0
Arthritis, Musculoskeletal and Skin Diseases Research			
GFEA 93.846 / 93.M15A12154 (A10111)		14,626	0
Cancer Treatment Research			
GFBA 93.395 / 93.C13A11471(A08967)		181,099	0
Cardiovascular Disease Research			
GFEA 93.837 / 93.AWD-133040		4,333	0
Environmental Health			
GGBA 93.113 / 93.M15A12045 (A08640 & A09466)		100,994	0
University Of California At Sa			
Biomedical Research and Research Training			
GFBA 93.859 / 93.64895397		44,068	0
California Institute Of Techno			
Biomedical Research and Research Training			
GFBA 93.859 / 93.68-1089974		(120)	0
Drug Abuse and Addiction Research Programs			
GFBA 93.279 / 93.19-1089866		43,685	0
University Of North Carolina C			
Child Health and Human Development Extramural Research			
GFBA 93.865 / 93.5031050		27,902	0
University of California Santa			
Biomedical Research and Research Training			
GFBA 93.859 / 93.KK1408		157,815	0
Rsch Fund State University Of			
Aging Research			
GFBA 93.866 / 93.67685 / 1116763		50,535	0
University Of California Los A			
Mental Health Research Grants			
GFBA 93.242 / 93.2000 G PQ284		145,252	26,555
University Of California At Da			
Allergy, Immunology and Transplantation Research			
GFBA 93.855 / 93.201401154-01		8,796	0
Child Health and Human Development Extramural Research			
GFBA 93.865 / 93.201014565-02		54,985	0
Rehabilitation Institute Of Ch			
Research Related to Deafness and Communication Disorders			
GFBA 93.173 / 93.82055		267,255	0
Research Foundation For Mental			
Mental Health Research Grants			
GFBA 93.242 / 93.25038		3	0
GFBA 93.242 / 93.124377		15,131	0
University Of Missouri-Columbi			
Alcohol Research Programs			
GFBA 93.273 / 93.C00036679-1		97,034	0
Pennsylvania State Univeristy			
Drug Abuse and Addiction Research Programs			
GFBA 93.279 / 93.RUCDA040177		7,818	0
University of Colorado Cancer			
Cancer Centers Support			
GFBA 93.397 / 93.100045449-FY13.570.		1,466	0
University Of Colorado Health			
Aging Research			
GFBA 93.866 / 93.FY16.001.001		13,758	0
Child Health and Human Development Extramural Research			
GFBA 93.865 / 93.FY15.751.001		16,519	0
University Of California River			
Aging Research			
GFBA 93.866 / 93.S000736		958,733	0
Child Health and Human Development Extramural Research			
GFCA 93.865		74,989	515,473
SCHOOL OF MINES FOUNDATION			
NIEHS Superfund Hazardous Substances: Basic Research and Education			
GFEA 93.143 / 93.400763-5803		202,823	0
UNIVERSITY OF MASSACHUSETTS WORCESTER			
Allergy, Immunology and Transplantation Research			
GFEA 93.855 / 93.WA00418032/OSP2015175		50,511	0
Mental Health Research Grants			
GFEA 93.242 / 93.WA00318979/RFS20160		37,573	0
BETH ISRAEL DEACONESS MEDICAL CENTER			

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PROGRAM NAME / STATE AGENCY / CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Cancer Cause and Prevention Research			
GFEA 93.393 / 93.01027406		4,443	0
ROSWELL PARK CANCER INSTITUTE			
Cancer Biology Research			
GFEA 93.396 / 93.173-01		8,440	0
SUVICA			
Cancer Biology Research			
GFEA 93.396 / 93.HHSN261201500010C		50,544	0
CARNEGIE MELLON UNIVERSITY			
Cardiovascular Disease Research			
GFEA 93.837 / 93.1090415-347871		19,697	0
GFEA 93.837 / 93.1090446-360929		2,091	0
BLOODCENTER OF WISCONSIN			
Blood Diseases and Resources Research			
GFEA 93.839 / 93.0116-81148		20,469	0
BLOODWORKS NORTHWEST			
Blood Diseases and Resources Research			
GFEA 93.839 / 93.802-UW-2015		15,847	0
BECKMAN RESEARCH INSTITUTE-CITY OF HOPE			
Diabetes, Digestive and Kidney Diseases Extramural Research			
GFEA 93.847 / 93.51504.2000556.669304		826	0
JOHNS HOPKINS HOSPITAL			
Diabetes, Digestive and Kidney Diseases Extramural Research			
GFEA 93.847 / 93.2000878143		(440)	0
GFEA 93.847 / 93.5 P50 DK082998093		248	0
GFEA 93.847 / 93.PO#2000878143_MOD01		1,290	0
MEDICAL UNIERSITY OF SOUTH CAROLINA			
Diabetes, Digestive and Kidney Diseases Extramural Research			
GFEA 93.847 / 93.MUSC15-047		99,448	0
GFEA 93.847 / 93.MUSC15-105		55,719	0
SANFORD/BURNHAM MEDICAL RESEARCH INSTITU			
Diabetes, Digestive and Kidney Diseases Extramural Research			
GFEA 93.847 / 93.R56DK105010		24,278	0
ALBANY MEDICAL COLLEGE			
Allergy, Immunology and Transplantation Research			
GFEA 93.855 / 93.515466-UCDEN		25,054	0
CASE WESTERN UNIVERSITY			
Allergy, Immunology and Transplantation Research			
GFEA 93.855 / 93.RES510452		44,198	0
RUSH UNIVERSITY			
Allergy, Immunology and Transplantation Research			
GFEA 93.855 / 93.14100301		123,604	0
MCMASTER UNIVERSITY			
Vision Research			
GFEA 93.867 / 93.20002912		58,361	0
The Ohio State University			
Cardiovascular Disease Research			
GGBA 93.837 / 93.PTE #7R01KL119824-04, FAIN R01		146,169	0
Discovery and Applied Research for Technological Innovations to Improve Human Health			
GGBA 93.286 / 93.Subaward # 60051505, Prime Awa		4,874	0
Klein Buendel			
Cancer Cause and Prevention Research			
GGBA 93.393 / 93.0301-0152-000		19,095	0
Colorado Foundation for Public Health and the Environment			
National Center for Advancing Translational Sciences			
GGBA 93.350 / 93.JP247A		8,264	0
National Center for Research Resources			
GGBA 93.389 / 93.Contractor Agreement PD_213A		1,567	0
MBC Pharma, Inc.			
Cancer Treatment Research			
GGBA 93.395 / 93.1R43CA203166-01		14,038	0
NYU-New York University			
Child Health and Human Development Extramural Research			
GGBA 93.865 / 93.S3644-02		6,468	0
Saint Louis University			
Allergy, Immunology and Transplantation Research			
GGBA 93.855 / 93.eRS#38405		50,492	0
City of Hope National Medical Center			
Allergy, Immunology and Transplantation Research			
GGBA 93.855 / 93.52829.2002418.669302		12,935	0
PASS-THROUGH PROGRAMS FROM: Total		**34,908,414**	**1,676,123**
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		249,263,686	33,535,239
OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
PASS-THROUGH PROGRAMS FROM:			
WESTAT, INC			
National Health Promotion			
GFEA 93.990 / 93.8846.08-S02		37,086	0
PASS-THROUGH PROGRAMS FROM: Total		**37,086**	**0**
OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		37,086	0
OFFICE OF MINORITY HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
PASS-THROUGH PROGRAMS FROM:			
University Of Utah			
Family and Community Violence Prevention Program			
GFEA 93.910 / 93.10032145		880	0
GFEA 93.910 / 93.10032145_AMD02		55,991	0
PASS-THROUGH PROGRAMS FROM: Total		**56,871**	**0**
OFFICE OF MINORITY HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		56,871	0
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Teenage Pregnancy Prevention Program			
GFEA 93.297		548,741	0
Public Health Service Evaluation Funds			
GGBA 93.343 / 93.1R01GM112225-02		252,239	0
DIRECT FROM: Total		**800,980**	**0**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
PASS-THROUGH PROGRAMS FROM:			
DENVER HEALTH AND HOSPITAL			
Teenage Pregnancy Prevention Program			
GFEA 93.297 / 93.E2943B-6A		77,389	0
GFEA 93.297 / 93.E2943D		7,920	0
Stanford University			
Policy Research and Evaluation Grants			
GFBA 93.239 / 93.60413559-104354-M		(858)	0
UNIVERSITY OF ALABAMA AT BIRMINHAM			
HIV Prevention Programs for Women			
GFEA 93.015 / 93.SUB# 000406291-002		17,104	8,220
WESTAT, INC			
HIV Prevention Programs for Women			
GFEA 93.015 / 93.6101-S070		56,719	0
GFEA 93.015 / 93.6101-S070_MOD01		112,888	0
PASS-THROUGH PROGRAMS FROM: Total		**271,162**	**8,220**
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		1,072,142	8,220
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Substance Abuse and Mental Health Services_Projects of Regional and National Significance			
GFEA 93.243		239,476	30,961
DIRECT FROM: Total		**239,476**	**30,961**
PASS-THROUGH PROGRAMS FROM:			
ICF INTERNATIONAL			
Substance Abuse and Mental Health Services_Projects of Regional and National Significance			
GFEA 93.243 / 93.14TWSK0098		22,184	0
Yale University			
Drug-Free Communities Support Program Grants			
GFEA 93.276 / 93.M15A12009(A10126)		3,137	0
PASS-THROUGH PROGRAMS FROM: Total		**25,321**	**0**
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		264,797	30,961
DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		**273,780,110**	**39,592,077**
DEPARTMENT OF HOMELAND SECURITY			
DEPARTMENT OF HOMELAND SECURITY			
DIRECT FROM:			
DEPARTMENT OF HOMELAND SECURITY			
R&D			
GGBA 97.HSHQDC-13-C-B0018		336,254	0
GGBA 97.HSHQDC-13-C-B0028 P00002		139,486	133,974
Homeland Security Preparedness Technical Assistance Program			
GFBA 97.007		198,726	0
Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detect			
GGBA 97.077 / 97.2014-DN-077-AR1091-01		39,824	0
GLAA 97.077 / 97.2014-DN-077-ARI070-02		304,527	0
GGBA 97.077 / 97.2014-DN-077-AR1091-02		100,821	0
DIRECT FROM: Total		**1,119,638**	**133,974**
PASS-THROUGH PROGRAMS FROM:			
APPLIED TECHNOLOGY COUNCIL			
R&D			
GFBA 97.000 / 97.784-24-592		9,561	0
Rutgers - State University of New Jersey			
Centers for Homeland Security			
GGBA 97.061 / 97.Subaward Agreement No. 5838		14,760	0
Texas A & M			
R&D			
GGBA 97.06-S160635		6,824	0
UNC-University of North Carolina at Chapel Hill			
Centers for Homeland Security			
GGBA 97.061 / 97.5103192		21,429	0
University of South Carolina			
R&D			
GLAA 97.PO# 2000017855		123,085	0
University of Southern California			
R&D			
GGBA 97.35342533		171,894	0
PASS-THROUGH PROGRAMS FROM: Total		**347,553**	**0**
DEPARTMENT OF HOMELAND SECURITY Total		1,467,191	133,974
DEPARTMENT OF HOMELAND SECURITY Total		**1,467,191**	**133,974**
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
PASS-THROUGH PROGRAMS FROM:			
DENVER REGIONAL COUNCIL OF GOVERNMENTS			
Sustainable Communities Regional Planning Grant Program			
GFEA 14.703 / 14.EX12025-270012		(426)	0
GFEA 14.703 / 14.EX14016		14,024	0
PASS-THROUGH PROGRAMS FROM: Total		**13,598**	**0**
HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total		13,598	0
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total		**13,598**	**0**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
DEPARTMENT OF JUSTICE			
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE			
DIRECT FROM:			
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE			
State Justice Statistics Program for Statistical Analysis Centers			
GFEA 16.550		13,250	69,524
DIRECT FROM: Total		**13,250**	**69,524**
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE Total		13,250	69,524
DEPARTMENT OF JUSTICE			
DIRECT FROM:			
DEPARTMENT OF JUSTICE			
R&D			
GFBA 16.000		(5,269)	0
DIRECT FROM: Total		**(5,269)**	**0**
PASS-THROUGH PROGRAMS FROM:			
PROJECT PAVE			
R&D			
GFEA 16.000 / 16.2013-CY-AX-K018		124,237	0
R&D			
GFCA 16.000		26,359	0
PASS-THROUGH PROGRAMS FROM: Total		**150,596**	**0**
DEPARTMENT OF JUSTICE Total		145,327	0
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE			
DIRECT FROM:			
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE			
National Institute of Justice Research, Evaluation, and Development Project Grants			
GFEA 16.560		349,672	108,094
GFBA 16.560		445,560	74,051
GZAA 16.560		53,917	0
DIRECT FROM: Total		**849,149**	**182,145**
PASS-THROUGH PROGRAMS FROM:			
University Of Maryland College			
National Institute of Justice Research, Evaluation, and Development Project Grants			
GFBA 16.560 / 16.27507-Z9458002		16,581	0
Sam Houston State University			
National Institute of Justice Research, Evaluation, and Development Project Grants			
GFBA 16.560 / 16.27049A		56,098	0
PASS-THROUGH PROGRAMS FROM: Total		**72,679**	**0**
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE Total		921,828	182,145
VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE			
PASS-THROUGH PROGRAMS FROM:			
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus			
GFCA 16.525		63,494	27,866
PASS-THROUGH PROGRAMS FROM: Total		**63,494**	**27,866**
VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE Total		63,494	27,866
DEPARTMENT OF JUSTICE Total		**1,143,899**	**279,535**
DEPARTMENT OF LABOR			
BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR			
DIRECT FROM:			
BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR			
Labor Force Statistics			
GFEA 17.002		(35,451)	0
DIRECT FROM: Total		**(35,451)**	**0**
BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR Total		(35,451)	0
EMPLOYMENT TRAINING ADMINISTRATION, DEPARTMENT OF LABOR			
PASS-THROUGH PROGRAMS FROM:			
UNIVERSITY OF FLORIDA			
Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants			
GGBA 17.282 / 17.UFDSP00010700		120,707	0
PASS-THROUGH PROGRAMS FROM: Total		**120,707**	**0**
EMPLOYMENT TRAINING ADMINISTRATION, DEPARTMENT OF LABOR Total		120,707	0
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR			
PASS-THROUGH PROGRAMS FROM:			
Mine Safety and Health Administration			
Brookwood-Sago Grant			
GLAA 17.603 / 17.DOL - BS-26360-14-60-R-8		53,811	23,523
GLAA 17.603 / 17.DOL BS-27764-15-60-R-8		142,313	39,135
PASS-THROUGH PROGRAMS FROM: Total		**196,124**	**62,658**
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR Total		196,124	62,658
DEPARTMENT OF LABOR Total		**281,380**	**62,658**
DEPARTMENT OF STATE			
BUREAU OF ECONOMIC AND BUSINESS AFFAIRS, DEPARTMENT OF STATE			
DIRECT FROM:			
BUREAU OF ECONOMIC AND BUSINESS AFFAIRS, DEPARTMENT OF STATE			
Economic Statecraft			
GLAA 19.322 / 19.S-LMAQM-13-CA-1109		97,673	0
DIRECT FROM: Total		**97,673**	**0**
BUREAU OF ECONOMIC AND BUSINESS AFFAIRS, DEPARTMENT OF STATE Total		97,673	0
BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS, DEPARTMENT OF STATE			
PASS-THROUGH PROGRAMS FROM:			
University Of Michigan			
Educational Exchange: University Lecturers (Professors) and Research Scholars			
GFBA 19.401 / 19.3003568734		28,604	0
PASS-THROUGH PROGRAMS FROM: Total		**28,604**	**0**
BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS, DEPARTMENT OF STATE Total		28,604	0
DEPARTMENT OF STATE			
PASS-THROUGH PROGRAMS FROM:			
Rebound Technologies, Inc			
R&D			
GGBA 19.AID-OAA-F-13-00063		51,568	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
AAG-Association of American Geographers			
R&D			
GGBA 19.004371-00002		102,454	0
PASS-THROUGH PROGRAMS FROM: Total		**154,022**	**0**
DEPARTMENT OF STATE Total		154,022	0
UNDER SECRETARY FOR PUBLIC DIPLOMACY AND PUBLIC AFFAIRS, DEPARTMENT OF STATE			
DIRECT FROM:			
UNDER SECRETARY FOR PUBLIC DIPLOMACY AND PUBLIC AFFAIRS, DEPARTMENT OF STATE			
Public Diplomacy Programs			
GKAA 19.040		8,911	0
GLAA 19.040 / 19.S-BL400-14-GR-144		22,409	0
DIRECT FROM: Total		**31,320**	**0**
UNDER SECRETARY FOR PUBLIC DIPLOMACY AND PUBLIC AFFAIRS, DEPARTMENT OF STATE Total		31,320	0
DEPARTMENT OF STATE Total		**311,619**	**0**
DEPARTMENT OF THE INTERIOR			
BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR			
DIRECT FROM:			
BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR			
R&D			
GLAA 15.CSM 11544P		38,100	0
DIRECT FROM: Total		**38,100**	**0**
PASS-THROUGH PROGRAMS FROM:			
University Of New Hampshire			
Tribal Self-Governance			
GGBA 15.022 / 15.15-022 Prime ICER1313804		80,417	0
PASS-THROUGH PROGRAMS FROM: Total		**80,417**	**0**
BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR Total		118,517	0
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR			
DIRECT FROM:			
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR			
Cultural Resource Management			
GGBA 15.224 / 15.L14AC00356		24,374	0
GKAA 15.224		3,762	0
GFBA 15.224		17,712	0
Environmental Quality and Protection Resource Management			
GZAA 15.236		8,988	0
Fish, Wildlife and Plant Conservation Resource Management			
GGBA 15.231 / 15.JSA091001 L14AC00028		26,669	0
GGBA 15.231 / 15.KAA000011 L10AC20468		10,545	60,255
GGBA 15.231 / 15.L12AC20669		7,263	0
GGBA 15.231 / 15.L13AC00121		53,712	0
GKAA 15.231		16,925	0
GGBA 15.231 / 15.L11AC20365 RM-CESU		1	0
GZAA 15.231		14,138	0
R&D			
GGBA 15.L14AC00259		3,875	0
Recreation Resource Management			
GZAA 15.225		128,085	0
Wildland Fire Research and Studies Program			
GGBA 15.232 / 15.10-CR-11221633-254		8,732	0
GGBA 15.232 / 15.14-JV-11261987-076		36,627	0
GGBA 15.232 / 15.14-JV-11272131-092		26,762	0
GGBA 15.232 / 15.L13AC00269		73,483	15,255
GGBA 15.232 / 15.L13AC00293		158,271	0
GGBA 15.232 / 15.L14AC00142		83,751	0
GGBA 15.232 / 15.L14AC00278		44,454	0
GLAA 15.232 / 15.L12AC20561		(5,153)	(818)
GGBA 15.232 / 15.L15AC00159		8,224	0
Wild Horse and Burro Resource Management			
GGBA 15.229 / 15.L15AC00144		163,095	0
GGBA 15.229 / 15.L15AC00145		79,150	0
Management Initiatives			
GZAA 15.239		6,197	0
DIRECT FROM: Total		**999,642**	**74,692**
PASS-THROUGH PROGRAMS FROM:			
Bureau of Land Management			
Wildland Fire Research and Studies Program			
GLAA 15.232 / 15.L14AC00165		46,670	0
The Nature Conservancy			
Fish, Wildlife and Plant Conservation Resource Management			
GGBA 15.231 / 15.COFO_CSU_BLM Gunnison_052015		42,272	0
Owl Mountain Project			
Cultural Resource Management			
GKAA 15.224 / 15.8100-CON020		13,003	0
University of Alaska Fairbanks			
Recreation Resource Management			
GZAA 15.225 / 15.L12AC20032		8,230	0
PASS-THROUGH PROGRAMS FROM: Total		**110,175**	**0**
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR Total		1,109,817	74,692
BUREAU OF OCEAN ENERGY MANAGEMENT, REGULATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR			
PASS-THROUGH PROGRAMS FROM:			
Rutgers University			
Minerals Management Service (MMS) Environmental Studies Program (ESP)			
GFBA 15.423 / 15.4508		478	0
Leidos Biomedical Research , I			
Minerals Management Service (MMS) Environmental Studies Program (ESP)			
GFBA 15.423 / 15.P010074113		106,169	0
PASS-THROUGH PROGRAMS FROM: Total		**106,647**	**0**
BUREAU OF OCEAN ENERGY MANAGEMENT, REGULATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR Total		106,647	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
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SOURCE TYPE (DIRECT OR PASS-THROUGH)
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PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR			
DIRECT FROM:			
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR			
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs			
GGBA 15.529 / 15.R14AP00001		986,187	0
Water Conservation Field Services Program (WCFSP)			
GFBA 15.530		15,043	0
SECURE Water Act □Research Agreements			
GFBA 15.560		248,270	7,024
GGBA 15.560 / 15.06AG602112 R14AC00045		134,423	0
GGBA 15.560 / 15.R10AC80050 09-FG-81-0143		15,122	0
GGBA 15.560 / 15.R12AC80251 R11AC10001		33,441	0
GGBA 15.560 / 15.R15AC00018		25,296	0
Savage Rapids Pumping Plant Project			
GFBA 15.561		9,596	0
DIRECT FROM: Total		**1,467,378**	**7,024**
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR Total		1,467,378	7,024
DEPARTMENT OF THE INTERIOR			
DIRECT FROM:			
DEPARTMENT OF THE INTERIOR			
R&D			
GFBA 15.000		1,062,872	0
GGBA 15.P15AC01356 P14AC00728		727,412	0
GGBA 15.D15PC00279		348,391	63,922
GGBA 15.D15PC00278		66,515	0
GGBA 15.D15PC00205		258,586	67,811
DIRECT FROM: Total		**2,463,776**	**131,733**
PASS-THROUGH PROGRAMS FROM:			
University Of Washington			
R&D			
GFBA 15.000 / 15.OCG5481B		2,769	0
PASS-THROUGH PROGRAMS FROM: Total		**2,769**	**0**
DEPARTMENT OF THE INTERIOR Total		2,466,545	131,733
FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR			
DIRECT FROM:			
FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR			
Fish and Wildlife Management Assistance			
GGBA 15.608 / 15.F14AC00608 60181BJ650		227,236	0
Alaska Migratory Bird Co-Management Council			
GGBA 15.643 / 15.F14AC00486 RM CESU		79,731	0
Migratory Bird Monitoring, Assessment and Conservation			
GGBA 15.655 / 15.F10AC00593		54,875	0
GGBA 15.655 / 15.F14AC00569 RM CESU		41,020	0
GGBA 15.655 / 15.F14AC00802		29,271	0
Research Grants (Generic)			
GGBA 15.650 / 15.F10AC00591 RM-CESU		44,360	0
GGBA 15.650 / 15.F14AP00934 60181AJ402		37,553	0
GGBA 15.650 / 15.F15AC01263		2,115	0
GGBA 15.650 / 15.F15AC00816		17,901	0
Adaptive Science			
GGBA 15.670 / 15.F13AP01011		79,840	0
DIRECT FROM: Total		**613,902**	**0**
FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR Total		613,902	0
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR			
DIRECT FROM:			
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR			
Cooperative Research and Training Programs □Resources of the National Park System			
GFBA 15.945		387,211	0
GFEA 15.945		75,787	0
GGBA 15.945 / 15.H1200090004 P13AC00599		472	0
GGBA 15.945 / 15.H1200090004 P13AC01156		5,472	0
GGBA 15.945 / 15.H1200090004 P14AC00498		38,825	0
GGBA 15.945 / 15.H1200090004 P14AC00526		36,853	0
GGBA 15.945 / 15.H1200090004 P12AC10428		(17)	0
GGBA 15.945 / 15.H1200090004 P13AC00357		10,073	0
GGBA 15.945 / 15.H1200090004 P13AC00550		16,330	0
GGBA 15.945 / 15.H1200090004 P13AC01166		21,624	0
GGBA 15.945 / 15.H1200090004 P14AC00626		92,554	0
GGBA 15.945 / 15.H1200090004 P14AC00784 RM-294		508	0
GGBA 15.945 / 15.H2370094000 P13AC00650		12,265	0
GGBA 15.945 / 15.H2370094000 P13AC01129		87,248	0
GGBA 15.945 / 15.H2370094000 P14AC00636		87,720	0
GGBA 15.945 / 15.P10AC00206 RM195		(555)	0
GGBA 15.945 / 15.P11AC91344		13,789	0
GGBA 15.945 / 15.P12AC10090 RM243		2,995	0
GGBA 15.945 / 15.P13AC00467		105,911	0
GGBA 15.945 / 15.P13AC00658 Project # CSURM 275		12,131	0
GGBA 15.945 / 15.P13AC00667 CSURM-280		15,797	0
GGBA 15.945 / 15.P13AC00674 Project # CSURM-279		19,248	0
GGBA 15.945 / 15.P13AC00700 RMCESU		3,073	0
GGBA 15.945 / 15.P13AC00712 H1200-09-0005 SUP		18,368	0
GGBA 15.945 / 15.P14AC00527 / CSURM-289		27,737	0
GGBA 15.945 / 15.P14AC00616 CSURM-291		7,130	0
GGBA 15.945 / 15.P14AC00684 CSURM-293		3,747	0
GGBA 15.945 / 15.P14AC00728 TA P14AC01173		457	0
GGBA 15.945 / 15.P14AC00728 P14AC01166		227,682	0
GGBA 15.945 / 15.P14AC00728 P15AC00066		76,264	0
GGBA 15.945 / 15.P14AC00773 RM-295		5,273	0
GGBA 15.945 / 15.P14AC00973 RM-300		1,481	0
GGBA 15.945 / 15.P14AC00981 CSURM-301		1,452	0
GGBA 15.945 / 15.P14AC00982 P14AC00728		121,804	0
GGBA 15.945 / 15.P14AC01057 CPCESU 149		158,466	0
GGBA 15.945 / 15.P14AC01124 CSURM-298 Sup 1		7,643	0
GGBA 15.945 / 15.P14AC01143 CSURM-299		24,315	0
GGBA 15.945 / 15.P14AC01466-RMCESU # P14AC00728		124,902	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY | CFDA NUMBER / OTHER ID NUMBER | NONCASH INDICATOR | DIRECT EXPENDITURES | PASSED THROUGH

	GGBA 15.945 / 15.P14AC01586		44,823	0
	GGBA 15.945 / 15.P15AC00266 TA RMCESU		137,628	0
	GGBA 15.945 / 15.P15AC00427 P14AC00728		194,693	0
	GGBA 15.945 / 15.P15AC00680 CP151		13,944	0
	GGBA 15.945 / 15.P15AC00706 CSURM-303		34,456	0
	GGBA 15.945 / 15.P14AC01654 CSUCP-150		10,000	0
	GGBA 15.945 / 15.P14AC00728 P15AC01854		60,156	0
	GGBA 15.945 / 15.P14AC00264 H2370094000 RMCESU		36,389	0
	GGBA 15.945 / 15.P14AC01198 P14AC00728 RMCESU		324,853	0
	GGBA 15.945 / 15.P14AC01362 RMCESU		22,332	0
	GGBA 15.945 / 15.P14AC01476 P14AC00728		460,666	0
	GGBA 15.945 / 15.P14AC01681 P14AC00728		522,537	0
	GGBA 15.945 / 15.P15AC00888 P14AC00749		28,639	0
	GGBA 15.945 / 15.P15AC01209 RM CESU P14AC00749		44,095	0
	GGBA 15.945 / 15.P14AC00782 P14AC00749 RM-296 H		43,439	0
	GGBA 15.945 / 15.P15AC01617 P14AC00921 CSUCP 15		13,688	0
	GGBA 15.945 / 15.P15AC01674 P14AC00749 CSURM 32		38,845	0
	GGBA 15.945 / 15.P15AC01707 P14AC00728 RMCESU		8,027	0
	GGBA 15.945 / 15.P15AC01898 P14AC00921 CPCESU		44,359	0
	GGBA 15.945 / 15.P16AC00093 P14AC00749		309	0
	GGBA 15.945 / 15.P16AC00538 P14AC00921		5,727	0
	GGBA 15.945 / 15.P16AC00674 RMCESU P14AC00728		5,722	0
	GGBA 15.945 / 15.P16AC00894 P14AC00749		1,891	0
	GGBA 15.945 / 15.P15AC01772 TA		1,146	0
	GGBA 15.945 / 15.P15AC00911 / CSURM-310		3,503	0
	GGBA 15.945 / 15.P12AC10353 RM250 H1200090004		9,326	0
	GGBA 15.945 / 15.H1200090004 P12AC10325		6,819	0
	GGBA 15.945 / 15.P16AC00379 P14AC00728		12,418	0
	GGBA 15.945 / 15.P15AC00786		8,743	0
	GGBA 15.945 / 15.P14AC01196 mod 2		216,392	0
	GGBA 15.945 / 15.P15AC01305 CSURM319		11,321	0
	GGBA 15.945 / 15.P15AC01384		87,822	0
	GGBA 15.945 / 15.P15AC01655		32,553	0
	GGBA 15.945 / 15.P15AC01704		21,813	0
	GGBA 15.945 / 15.P15AC00777 P14AC00749		8,986	0
	GGBA 15.945 / 15.P15AC00934 P14AC00749		2,106	0
	GGBA 15.945 / 15.P15AC00889 P14AC00749		10,768	0
	GGBA 15.945 / 15.P15AC01219 P14AC00749		35	0
	GGBA 15.945 / 15.P15AC01054 P14AC00749		60,921	0
	GGBA 15.945 / 15.P15AC01422 P14AC00728		302,436	0
	GGBA 15.945 / 15.P15AC00953 P14AC00749		44,337	0
	GGBA 15.945 / 15.P15AC01646 P14AC00728		22,414	0
	GGBA 15.945 / 15.H2370094000 P10AC00615 mod 9		5,877	0
	GGBA 15.945 / 15.P15AC01323 P14AC00728		28,740	0
	GGBA 15.945 / 15.P14AC00054 H2370094000		15,962	0
	GGBA 15.945 / 15.P14AC01053 P14AC00749		4,562	0
	GGBA 15.945 / 15.P15AC01708		25,512	0
	GGBA 15.945 / 15.P15AC00900		3,193	0
	GGBA 15.945 / 15.P16AC00425		415	0
	GGBA 15.945 / 15.P16AC00546		5,309	0
	GGBA 15.945 / 15.P16AC00890		2,358	0
	GZAA 15.945		6,473	0
R&D				
	GGBA 15.H2370094000		63,069	0
	GGBA 15.H2370094000 P10AC00655		6,609	0
	GGBA 15.H2370094000 P11AC91242 mod 8		72,846	0
	GGBA 15.H2370094000 P12AC11099		432	0
	GGBA 15.H2370094000 P12AC11163		1	0
	GGBA 15.H2370094000 P13AC01222		53,901	0
	GGBA 15.P11AC90654 RM219		28,093	0
	GGBA 15.P11AC90688 H1200090004 RM226		2,185	0
	GGBA 15.P11AC90743 RM227		432	0
	GGBA 15.P11AC91287 Legacy P11AT71025		7,498	0
	GGBA 15.P13AC00274 RM PECO		623	0
	GGBA 15.P14AC00243 RM 285		18,546	0
	GGBA 15.P14AC00728 P15AC00068		111,732	0
	GGBA 15.P14AC00811		293	0
	GGBA 15.P14AC01177 P14AC00728		441,533	0
	GGBA 15.P14AC01230		3,292	0
	GGBA 15.H1200090004 P12AC10581 CSURM-2		14,219	0
	GGBA 15.P14AC01191		22,396	0
	GGBA 15.P15AC01698TA		57,565	0
	GGBA 15.P12AC10601 P14AC00749 RM257		4,037	0
	GGBA 15.P12AC10927 CP144 H1200090005		9,716	0
	GGBA 15.P12AC10997 RM263		6,534	0
Preservation of Japanese American Confinement Sites				
	GGBA 15.933 / 15.P1400AP00176		89,168	0
	GFEA 15.933		4,489	0
Technical Preservation Services				
	GGBA 15.915 / 15.H2370094000 P11AC91288		1	0
DIRECT FROM: Total			**5,930,723**	**0**
PASS-THROUGH PROGRAMS FROM:				
University Of Wyoming				
Cooperative Research and Training Programs Resources of the National Park System				
	GFBA 15.945 / 15.1001202		8,507	0
Wildlife Conservation Society				
R&D				
	GGBA 15.WCS/CSU		1,320	0
PASS-THROUGH PROGRAMS FROM: Total			**9,827**	**0**
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR Total			5,940,550	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR			
DIRECT FROM:			
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR			
R&D			
GGBA 15.F13PX02643		17,845	0
GGBA 15.F14AC00608 60181BJ650		578	0
DIRECT FROM: Total		**18,423**	**0**
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR Total		18,423	0
U.S. GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR			
DIRECT FROM:			
U.S. GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR			
U.S. Geological Survey: Research & Data Acquisition			
GFBA 15.808		745,422	0
GFEA 15.808		22,643	0
GGBA 15.808 / 15.G09AC00078 G10AC00671		17,966	0
GGBA 15.808 / 15.G09AC00078 G10AC00685		41,207	0
GGBA 15.808 / 15.G09AC00078 G12AC20243		1,097	0
GGBA 15.808 / 15.G09AC00078 G13AC00080		24,594	0
GGBA 15.808 / 15.G09AC00251 G11AC20461		32,151	29,650
GGBA 15.808 / 15.G09AC00251 G13AC00337		7,451	0
GGBA 15.808 / 15.G09AC00251 G13AC00384		(421)	0
GGBA 15.808 / 15.G09AC00251 G14AC00264		4,293	0
GGBA 15.808 / 15.G11AC20336 RM-CESU		15,842	0
GGBA 15.808 / 15.G11AC20359		13,845	0
GGBA 15.808 / 15.G13AC00075 G09AC00251 RMCESU		(257)	0
GGBA 15.808 / 15.G14AC00249 RMCESU G09AC00251		8,780	0
GGBA 15.808 / 15.G14AC00366 RMCESU		80,000	0
GGBA 15.808 / 15.G14AC00379		4,288	0
GLAA 15.808 / 15.G12AC20406		11,491	0
GLAA 15.808 / 15.G12AC20484-0007-0100		61,114	0
GGBA 15.808 / 15.G14AC00356 G14AC00138		127,681	0
GGBA 15.808 / 15.G14AC00357 G14AC00138		273,769	0
GGBA 15.808 / 15.G14AC00395 RMCESU G14AC00138		5,727	0
GGBA 15.808 / 15.G14AC00401 G14AC00138		75,304	0
GGBA 15.808 / 15.G14AC00402 G14AC00138		120,020	0
GGBA 15.808 / 15.G14AC00418 G14AC00138		145,372	0
GGBA 15.808 / 15.G16AC00051		7,171	0
GGBA 15.808 / 15.G14AC00403		58,409	0
GGBA 15.808 / 15.G15AC00135		0	65,402
GGBA 15.808 / 15.G15AC00255		36,974	0
GGBA 15.808 / 15.G16AC00258		16,009	0
GGBA 15.808 / 15.G14AC00400 G14AC00138		181,407	0
GGBA 15.808 / 15.G14AC00363		91,528	0
GGBA 15.808 / 15.G15AC00444 G14AC00138		107,755	0
Earthquake Hazards Reduction Program			
GFBA 15.807		17,567	0
Minerals Resources External Research Program			
GFBA 15.816		11,161	0
GGBA 15.816 / 15.G14AP00063		48,525	0
Hurricane Sandy Program			
GFBA 15.979		7,267	0
Cooperative Research Units Program			
GGBA 15.812 / 15.G10AC00614		19,297	0
GGBA 15.812 / 15.G11AC20160		37,826	0
GGBA 15.812 / 15.G11AC20387		22,856	0
GGBA 15.812 / 15.G14AC00039 RWO 102		134,947	0
GGBA 15.812 / 15.G14AC00334 RWO 103		36,950	0
GGBA 15.812 / 15.G15AC00260 RWO 106		16,598	0
GGBA 15.812 / 15.G15AC00319 RWO 105		47,309	0
GGBA 15.812 / 15.G16AC00047 RWO 108		17,255	0
GGBA 15.812 / 15.G12AC20292 RWO 97		21,273	0
GGBA 15.812 / 15.G11AC20327 RWO 91		34,076	0
GGBA 15.812 / 15.G15AC00027 RWO 104		157,300	0
GGBA 15.812 / 15.G16AC00007 RWO 107		416	0
Assistance to State Water Resources Research Institutes			
GGBA 15.805 / 15.G11AP20068 Mod 5		26,458	9,137
GGBA 15.805 / 15.G11AP20068 Mod 56		12,559	0
GGBA 15.805 / 15.G14AC00038		12,292	0
GGBA 15.805 / 15.G14AC00267		0	10,310
GGBA 15.805 / 15.G14AP00025 SUPP 01		23,277	0
GGBA 15.805 / 15.G15AC00162		7,452	0
GGBA 15.805 / 15.G15AP00168		0	28,284
GGBA 15.805 / 15.G15AC00521		17,069	0
GGBA 15.805 / 15.G16AP00042		9,392	0
National Climate Change and Wildlife Science Center			
GGBA 15.820 / 15.G13AC00390		56,048	0
GGBA 15.820 / 15.G14AP00180		110,135	0
GGBA 15.820 / 15.G15AP00072		23,419	0
National Cooperative Geologic Mapping Program			
GKAA 15.810		1,229	0
National Spatial Data Infrastructure Competitive Cooperative Agreements Program			
GLAA 15.809 / 15.G14AC00051		8,918	0
Energy Cooperatives to Support the National Coal Resources Data System (NCRDS)			
GLAA 15.819 / 15.G15AC00216		152,339	0
GLAA 15.819 / 15.G15AC00289		3,710	0
DIRECT FROM: Total		**3,433,552**	**142,783**
PASS-THROUGH PROGRAMS FROM:			
AmericaView			
National Land Remote Sensing_Education Outreach and Research			
GGBA 15.815 / 15.AV14-CO01		23,499	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
US Geological Survey			
Earthquake Hazards Reduction Program			
GLAA 15.807 / 15.G15AP00018		54,558	0
PASS-THROUGH PROGRAMS FROM: Total		**78,057**	**0**
U.S. GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR Total		3,511,609	142,783
DEPARTMENT OF THE INTERIOR Total		**15,353,388**	**356,232**
DEPARTMENT OF TRANSPORTATION			
DEPARTMENT OF TRANSPORTATION			
DIRECT FROM:			
DEPARTMENT OF TRANSPORTATION			
R&D			
GFBA 20.000		184,039	29,309
DIRECT FROM: Total		**184,039**	**29,309**
PASS-THROUGH PROGRAMS FROM:			
University Of Texas At Austin			
R&D			
GFBA 20.000 / 20.UTA14-000735		28,346	0
Wyoming Department of Transportation			
R&D			
GGBA 20.002009-00002		45,856	0
PASS-THROUGH PROGRAMS FROM: Total		**74,202**	**0**
DEPARTMENT OF TRANSPORTATION Total		258,241	29,309
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION			
DIRECT FROM:			
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION			
Air Transportation Centers of Excellence			
GFBA 20.109		123,191	0
DIRECT FROM: Total		**123,191**	**0**
PASS-THROUGH PROGRAMS FROM:			
University Of North Carolina C			
Airport Improvement Program			
GFBA 20.106 / 20.5042508		12,134	0
PASS-THROUGH PROGRAMS FROM: Total		**12,134**	**0**
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Total		135,325	0
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION			
DIRECT FROM:			
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION			
Highway Research and Development Program			
GLAA 20.200 / 20.NCHRP-186 / PO:SUB0000742		58,215	0
DIRECT FROM: Total		**58,215**	**0**
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Total		58,215	0
FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION			
PASS-THROUGH PROGRAMS FROM:			
HILL INTERNATIONAL, INC			
National Motor Carrier Safety			
GFBA 20.218 / 20.NCHRP 10-92		22,854	0
PASS-THROUGH PROGRAMS FROM: Total		**22,854**	**0**
FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Total		22,854	0
OFFICE OF THE SECRETARY ADMINISTRATION SECRETARIATE, DEPARTMENT OF TRANSPORTATION			
PASS-THROUGH PROGRAMS FROM:			
ENGINEERING & SOFTWARE CONSULTANTS, INC.			
Research Grants			
GFEA 20.762 / 20.ESC #15-33		18,056	0
NORTH DAKOTA STATE UNIVERSITY			
University Transportation Centers Program			
GFEA 20.701 / 20.DTRT12-G-UTC08		(6,791)	0
GFEA 20.701 / 20.DTRT13-G-UTC38		130,894	0
GFEA 20.701 / 20.FAR0019957_AMD03		3,850	0
GFEA 20.701 / 20.FAR0023134		23,023	0
GGBA 20.701 / 20.FAR0019951		(9,377)	0
GGBA 20.701 / 20.FAR0023139		253,668	0
PASS-THROUGH PROGRAMS FROM: Total		**413,323**	**0**
OFFICE OF THE SECRETARY ADMINISTRATION SECRETARIATE, DEPARTMENT OF TRANSPORTATION Total		413,323	0
PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION			
DIRECT FROM:			
PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION			
Pipeline Safety Research Competitive Academic Agreement Program (CAAP)			
GFEA 20.724		104,888	58,614
GLAA 20.724 / 20.DTPH5614HCAP06		38,903	0
GFBA 20.724		98,247	0
DIRECT FROM: Total		**242,038**	**58,614**
PASS-THROUGH PROGRAMS FROM:			
Arizona State University			
Pipeline Safety Research Competitive Academic Agreement Program (CAAP)			
GFEA 20.724 / 20.16-827		17,234	0
GAS TECHNOLOGY INSTITUTE			
PHMSA Pipeline Safety Research and Development Other Transaction Agreements			
GFEA 20.723 / 20.DTPH56-15-T00007		6,363	0
PASS-THROUGH PROGRAMS FROM: Total		**23,597**	**0**
PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Total		265,635	58,614
DEPARTMENT OF TRANSPORTATION Total		**1,153,593**	**87,923**
DEPARTMENT OF VETERANS AFFAIRS			
DEPARTMENT OF VETERANS AFFAIRS			
DIRECT FROM:			
DEPARTMENT OF VETERANS AFFAIRS			
R&D			
GFBA 64.000		319,117	0
DIRECT FROM: Total		**319,117**	**0**
DEPARTMENT OF VETERANS AFFAIRS Total		319,117	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
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PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
VA HEALTH ADMINISTRATION CENTER, DEPARTMENT OF VETERANS AFFAIRS			
DIRECT FROM:			
VA HEALTH ADMINISTRATION CENTER, DEPARTMENT OF VETERANS AFFAIRS			
Veterans Medical Care Benefits			
GFEA 64.009		22,194	0
DIRECT FROM: Total		**22,194**	**0**
VA HEALTH ADMINISTRATION CENTER, DEPARTMENT OF VETERANS AFFAIRS Total		22,194	0
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS			
DIRECT FROM:			
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS			
Native American Veteran Direct Loan Program			
GFEA 64.126		11,405	0
DIRECT FROM: Total		**11,405**	**0**
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS Total		11,405	0
DEPARTMENT OF VETERANS AFFAIRS Total		**352,716**	**0**
ENVIRONMENTAL PROTECTION AGENCY			
ENVIRONMENTAL PROTECTION AGENCY			
DIRECT FROM:			
ENVIRONMENTAL PROTECTION AGENCY			
R&D			
GFBA 66.000		8,370	0
GGBA 66.96805301		78,441	0
GGBA 66.FP-91770501-0		12,000	0
GLAA 66.TAA15-033		18,747	0
DIRECT FROM: Total		**117,558**	**0**
ENVIRONMENTAL PROTECTION AGENCY Total		117,558	0
OFFICE OF CHEMICAL SAFETY AND POLLUTION PREVENTION, ENVIRONMENTAL PROTECTION AGENCY			
DIRECT FROM:			
OFFICE OF CHEMICAL SAFETY AND POLLUTION PREVENTION, ENVIRONMENTAL PROTECTION AGENCY			
Regional Agricultural IPM Grants			
GGBA 66.714 / 66.PE 96839901-0		15,539	0
DIRECT FROM: Total		**15,539**	**0**
OFFICE OF CHEMICAL SAFETY AND POLLUTION PREVENTION, ENVIRONMENTAL PROTECTION AGENCY Total		15,539	0
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY			
DIRECT FROM:			
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY			
Science to Achieve Results (STAR) Fellowship Program			
GFBA 66.514		18,937	0
GLAA 66.514 / 66.FP-91744801-0-KATO DEE		15,768	0
GLAA 66.514 / 66.FP-91746401-0		2,584	0
Science to Achieve Results (STAR) Research Program			
GFBA 66.509		1,096,436	824,691
GGBA 66.509 / 66.83543801		264,172	135,350
GGBA 66.509 / 66.83557001		336,037	216,003
GGBA 66.509 / 66.83588401		32,236	0
GGBA 66.509 / 66.83563501		246,699	0
Office of Research and Development Consolidated Research/Training/Fellowships			
GFBA 66.511		64,269	0
GLAA 66.511 / 66.83617401		1,965	0
Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development			
GFEA 66.510		8,718	0
DIRECT FROM: Total		**2,087,821**	**1,176,044**
PASS-THROUGH PROGRAMS FROM:			
Arizona State University			
Science to Achieve Results (STAR) Research Program			
GLAA 66.509 / 66.14-492		86,881	0
M.I.T. Massachusetts Institute of Tech.			
Science to Achieve Results (STAR) Research Program			
GGBA 66.509 / 66.5710003201 Amend 4		26,836	0
University of Iowa			
Science to Achieve Results (STAR) Research Program			
GFBA 66.509 / 66.W000319235 / PO 100		6,489	0
Water Research Foundation			
Office of Research and Development Consolidated Research/Training/Fellowships			
GFBA 66.511 / 66.4636		147,364	0
University Of California At Sa			
Science to Achieve Results (STAR) Research Program			
GFBA 66.509 / 66.40726878		70,446	0
AMEC Environment & Infrastruct			
Regional Environmental Monitoring and Assessment Program (REMAP) Research Projects			
GFBA 66.512 / 66.6064130418 / 606415		5,763	0
PASS-THROUGH PROGRAMS FROM: Total		**343,779**	**0**
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY Total		2,431,600	1,176,044
OFFICE OF THE ADMINISTRATOR, ENVIRONMENTAL PROTECTION AGENCY			
DIRECT FROM:			
OFFICE OF THE ADMINISTRATOR, ENVIRONMENTAL PROTECTION AGENCY			
Environmental Education Grants			
GZAA 66.951		4,875	0
DIRECT FROM: Total		**4,875**	**0**
OFFICE OF THE ADMINISTRATOR, ENVIRONMENTAL PROTECTION AGENCY Total		4,875	0
OFFICE OF THE CHIEF FINANCIAL OFFICER, ENVIRONMENTAL PROTECTION AGENCY			
PASS-THROUGH PROGRAMS FROM:			
Water Environment Research Foundation			
Congressionally Mandated Projects			
GGBA 66.202 / 66.SWC1R06-TO5B		16,637	44,460
PASS-THROUGH PROGRAMS FROM: Total		**16,637**	**44,460**
OFFICE OF THE CHIEF FINANCIAL OFFICER, ENVIRONMENTAL PROTECTION AGENCY Total		16,637	44,460
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY			
DIRECT FROM:			
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY			
Regional Wetland Program Development Grants			
GGBA 66.461 / 66.96805201		145,657	0
GGBA 66.461 / 66.96805401		53,992	0
GGBA 66.461 / 66.96813401		319	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
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SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	66.461 / 66.96814101		54,395	0
GGBA	66.461 / 66.CD-96812101-0		14,382	0
GGBA	66.461 / 66.CD-96812801-0		150	0
DIRECT FROM: Total			**268,895**	**0**
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY Total			268,895	0
ENVIRONMENTAL PROTECTION AGENCY Total			**2,855,104**	**1,220,504**
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
DIRECT FROM:				
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
Aeronautics				
GFBA	43.002		19,960,129	2,229,965
GGBA	43.002 / 43.NNX10AT39G		26,326	0
R&D				
GFBA	43.000		17,202,377	5,018,033
GGBA	43.231795		47,301	0
GGBA	43.NNX10AT41G Supple 5		3,877	0
GLAA	43.NNX11AB33G		1,943	0
GGBA	43.NNX16AE41G		130,577	0
GLAA	43.NNC15VC85P CANFSA-1001		32,229	0
GLAA	43.NNX15AW89H		9,000	0
GLAA	43.NNX15AW78H		9,000	0
GLAA	43.NNC16VA76P		15,928	0
Science				
GFBA	43.001		19,731,946	2,613,904
GGBA	43.001 / 43.NNX11AQ66G		2,107	0
GGBA	43.001 / 43.NNX11AQ81G		61,256	14,762
GGBA	43.001 / 43.NNX12AB54G		20,075	250,962
GGBA	43.001 / 43.NNX12AH19G		23,788	0
GGBA	43.001 / 43.NNX12AR69G		49,685	0
GGBA	43.001 / 43.NNX13AC51G Supp 1		68,361	0
GGBA	43.001 / 43.NNX13AG32G supp 4		134,524	0
GGBA	43.001 / 43.NNX13AG69G		213,014	0
GGBA	43.001 / 43.NNX13AG96G		73,267	0
GGBA	43.001 / 43.NNX13AH59G		54,110	84,445
GGBA	43.001 / 43.NNX13AI94G		41,682	0
GGBA	43.001 / 43.NNX13AO10G		18,166	0
GGBA	43.001 / 43.NNX14AC37G		76,968	0
GGBA	43.001 / 43.NNX14AH06G SUP 1		7,061	0
GGBA	43.001 / 43.NNX14AI33G Mod 1		59,246	0
GGBA	43.001 / 43.NNX14AJ81G		20,228	0
GGBA	43.001 / 43.NNX14AK70G		274,326	738,780
GGBA	43.001 / 43.NNX14AK85H Supp 01		29,855	0
GGBA	43.001 / 43.NNX14AO77G		43,803	0
GGBA	43.001 / 43.NNX14AP97G		125,407	0
GGBA	43.001 / 43.NNX15AF35G		278,448	16,303
GGBA	43.001 / 43.NNX15AG88G		124,906	0
GGBA	43.001 / 43.NNX15AG93G		156,764	0
GGBA	43.001 / 43.NNX15AJ09G		53,278	0
GLAA	43.001 / 43.NNX12A019G		88,621	50,838
GLAA	43.001 / 43.NNX12AL20G		37,488	0
GLAA	43.001 / 43.NNX13AH55G		428,304	16,971
GLAA	43.001 / 43.NNX14AM05G		24,265	0
GLAA	43.001 / 43.NNX14AO75G		48,604	0
GLAA	43.001 / 43.NNX15AH34G		50,391	12,126
GGBA	43.001 / 43.NNX15AP56G		878,496	0
GGBA	43.001 / 43.NNX15AT54G		59,616	0
GGBA	43.001 / 43.NNX14AT20G		11,722	0
GGBA	43.001 / 43.NNX15AJ28G		18,003	0
GGBA	43.001 / 43.NNX15AJ07G		18,981	0
GGBA	43.001 / 43.1460585		271	0
GGBA	43.001 / 43.NNX15AT67B		98,540	0
GGBA	43.001 / 43.NNX16AD47G		16,303	0
GGBA	43.001 / 43.NNX16AE43G		17,545	0
GGBA	43.001 / 43.NNX13AG30G Sup 04		99,724	0
GGBA	43.001 / 43.NNX14AI52G		151,485	0
GGBA	43.001 / 43.NNX14AF14G		135,190	0
GGBA	43.001 / 43.NNX15AW96G		21,478	0
GGBA	43.001 / 43.NNX16AE23G		40,126	0
GGBA	43.001 / 43.NNX15AI97G		72,463	0
GGBA	43.001 / 43.NNX16AD85G		45,235	0
GGBA	43.001 / 43.NNX16AI17G		11,985	0
GGBA	43.001 / 43.NNX15AL47G		130,313	0
GGBA	43.001 / 43.NNX15AG89G		14,842	0
GGBA	43.001 / 43.NNX15AG86G		40,990	0
GGBA	43.001 / 43.NNX16AH73G		24,195	0
GGBA	43.001 / 43.NNX12AH17G		57,215	0
GGBA	43.001 / 43.NNX13AF74G		92,310	0
GGBA	43.001 / 43.NNX13AG31G		159,587	0
GGBA	43.001 / 43.NNX13AQ04G Supp 4		217,503	9,341
GGBA	43.001 / 43.NNX13AQ50G		121,302	16,944
GLAA	43.001 / 43.NNX15AH89G		31,047	0
GLAA	43.001 / 43.NNX15AP94G		24,070	0
Exploration				
GFBA	43.003		125,665	19,402
GGBA	43.003 / 43.NNX14AB02G		189,520	0
GGBA	43.003 / 43.NNX14AH51G		40,614	0
GGBA	43.003 / 43.NNX15AK13G		583,757	613,573
Space Operations				
GFBA	43.007		796,679	0
GLAA	43.007 / 43.NNX13AQ54G		100,690	17,844
Education				
GFBA	43.008		718,725	164,027
Cross Agency Support				
GFBA	43.009		563,407	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA 43.009 / 43.NNX13AD19G		12,037	65,255
GGBA 43.009 / 43.NNX14AL42H		68,172	0
Space Technology			
GFBA 43.012		324,865	0
DIRECT FROM: Total		**65,993,299**	**11,953,475**
PASS-THROUGH PROGRAMS FROM:			
Arizona State University			
Science			
GFBA 43.001 / 43.15-562		53,245	0
Space Operations			
GFBA 43.007 / 43.14-450		2,362	0
Ball Aerospace			
Aeronautics			
GFBA 43.002 / 43.97BSM00005		827,246	0
R&D			
GFBA 43.000 / 43.16DLB30574		2,014	0
Bay Area Environmental Research Institute			
Science			
GGBA 43.001		9,451	0
BLACK SWIFT TECHNOLOGIES			
R&D			
GFBA 43.000 / 43.OCG5712B		5,470	0
Calif. Inst. of Tech/Jet Propulsion Lab			
R&D			
GGBA 43.1479151 MOD 2		56,782	0
GGBA 43.1504310		75,127	0
GGBA 43.1439002 mod 9		411,490	0
Columbia University			
Science			
GFBA 43.001 / 43.1(GG008566)		18,565	0
EMERGENT SPACE TECHNOLOGIES			
R&D			
GFBA 43.000 / 43.OCG5738B		(2)	0
First Rf Corporation			
Aeronautics			
GFBA 43.002 / 43.T17136		60,752	0
Florida State University			
Science			
GFBA 43.001 / 43.R01772		26,707	0
George Mason University			
Science			
GFBA 43.001 / 43.E2033581		15,100	0
Hampton University			
Aeronautics			
GFBA 43.002 / 43.42439		1,254,325	192,981
Iowa State University			
Science			
GLAA 43.001 / 43.I5 10146 23		50,008	0
ITN Energy Systems, Inc.			
R&D			
GLAA 43.PO141-0660 (CM33-DOMEA2)		88,570	0
Jet Propulsion Laboratory			
Aeronautics			
GFBA 43.002 / 43.1408905		112,400	0
GFBA 43.002 / 43.1409073		1,264,450	324,941
GFBA 43.002 / 43.1496685		28,788	0
GFBA 43.002 / 43.1529861		47,582	0
GFBA 43.002 / 43.1530870		87,988	0
GFBA 43.002 / 43.1538495		4,174	0
GFBA 43.002 / 43.1538524		17,702	0
GFBA 43.002 / 43.1538590		19,843	0
GFBA 43.002 / 43.1538539		8,358	0
GFBA 43.002 / 43.1537037		8,429	0
GFBA 43.002 / 43.1539241		27,393	0
GFBA 43.002 / 43.1549140		2,318	0
R&D			
GFBA 43.000 / 43.1413330		8,771	0
GFBA 43.000 / 43.1443525		335,812	0
GFBA 43.000 / 43.1467206		158,687	0
GFBA 43.000 / 43.1471912		25,733	0
GFBA 43.000 / 43.1471988		48,099	0
GFBA 43.000 / 43.1477083		190,155	0
GFBA 43.000 / 43.1480904		17,693	0
GFBA 43.000 / 43.1482844		94,430	0
GFBA 43.000 / 43.1485526		62,427	0
GFBA 43.000 / 43.1500521		95,108	0
GFBA 43.000 / 43.1501512		65,110	0
GFBA 43.000 / 43.1502225		66,795	0
GFBA 43.000 / 43.1503012		123,115	0
GFBA 43.000 / 43.1505804		124,509	0
GFBA 43.000 / 43.1507695		71,252	0
GFBA 43.000 / 43.1507938		122,361	0
GFBA 43.000 / 43.1508803		2,295	0
GFBA 43.000 / 43.1509677		51,419	0
GFBA 43.000 / 43.1515071		16,162	0
GFBA 43.000 / 43.1516188		76,248	0
GFBA 43.000 / 43.1516411		16,384	0
GFBA 43.000 / 43.1516604		28,087	0
GFBA 43.000 / 43.1516735		104,322	0
GFBA 43.000 / 43.1519021		365	0
GFBA 43.000 / 43.1522268		(2,503)	0
GFBA 43.000 / 43.1523624		67,684	0
GFBA 43.000 / 43.1523738 / 1502690		259,724	0
GFBA 43.000 / 43.1526767		982	0
GLAA 43.1479970		23,586	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME / STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GFBA	43.000 / 43.1508624		3,153	0
GFBA	43.000 / 43.1528588		121,262	0
GFBA	43.000 / 43.1531260		1,231,993	39,651
GFBA	43.000 / 43.1532690		350,019	87,500
GFBA	43.000 / 43.1538217		37,248	0
GFBA	43.000 / 43.1538366		13,594	0
GFBA	43.000 / 43.1538338		29,556	0
GFBA	43.000 / 43.1549114		23,599	0
GLAA	43.1483739		(176)	0
GLAA	43.SC#1529383		182,498	0
GLAA	43.1543732		3,951	0
Science				
GFBA	43.001 / 43.1538400		8,077	0
Johns Hopkins University				
R&D				
GFBA	43.000 / 43.943276		354,475	0
GFBA	43.000 / 43.131646		11,344	0
Science				
GFBA	43.001 / 43.113622		1,649	0
Lockheed Martin				
R&D				
GFBA	43.000 / 43.4101222724		50,339	0
Missouri University of Science and Technology				
Cross Agency Support				
GLAA	43.009 / 43.00047533-02		55,796	0
Montana State University				
Science				
GFBA	43.001 / 43.G176-16-W5850		26,345	0
National Institute of Aerospace				
R&D				
GLAA	43.C12-2876-CSM		53,757	0
Northern Arizona University				
Science				
GFBA	43.001 / 43.1002484-02		34,816	0
Ohio State University				
Science				
GFBA	43.001 / 43.60027407 / RF129016		22,858	0
Pennsylvania State University				
Science				
GGBA	43.001 / 43.5068-CSU-NASA-J17G		13,602	0
PLANETARY SCIENCE INSTITUTE				
Science				
GFBA	43.001 / 43.1276		5,946	0
GFBA	43.001 / 43.1385		5,527	0
PRISMA BASIC RESEARCH				
Science				
GFBA	43.001 / 43.OCG5636B		19,192	0
Rice University				
Science				
GFBA	43.001 / 43.R53601		21,657	0
Rutgers University				
Aeronautics				
GFBA	43.002 / 43.3508 / PO # S108676		(327)	0
SOLID POWER, LLC				
R&D				
GFBA	43.000 / 43.SC-SP01-0709		58,795	0
Southwest Research Institute				
Aeronautics				
GFBA	43.002 / 43.278985Q		338,976	0
R&D				
GFBA	43.000 / 43.1415GC0044		94,835	0
GFBA	43.000 / 43.1415GC0048		113,112	0
GFBA	43.000 / 43.1415GC0066		142,005	0
GFBA	43.000 / 43.599791Q		3,048,701	0
GFBA	43.000 / 43.699050X		309,186	0
GFBA	43.000 / 43.A99168JD		4,363	0
GFBA	43.000 / 43.F99081DRC		29,667	0
GFBA	43.000 / 43.F99092HP		29,584	0
GFBA	43.000 / 43.H99021MO		141,525	0
GFBA	43.000 / 43.299449Q		186,854	0
GFBA	43.000 / 43.13018258		1	0
GFBA	43.000 / 43.H99048KJ		60,893	0
GFBA	43.000 / 43.H99049KJ		9,493	0
Science				
GFBA	43.001 / 43.1415GC0061		3,641	0
GFBA	43.001 / 43.H99018HP		37,650	0
GFBA	43.001 / 43.H99055CO		43,775	0
Space Science Institute				
R&D				
GFBA	43.000 / 43.698		18,080	0
Science				
GFBA	43.001 / 43.01-2740 00745		3,522	0
Stanford University				
Science				
GFBA	43.001 / 43.60815711-112527		193,659	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME / STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Tda Research Inc.				
R&D				
GFBA	43.000 / 43.RC.4876.CU.2013.02		18,059	0
UCAR-NCAR-Nat Ctr for Atmospheric Res				
Science				
GGBA	43.001 / 43.Z13-96768 MOD 2		5,654	0
GGBA	43.001 / 43.Z15-16977		42,015	0
UNIVERSITY OF ALABAMA HUNTSVILLE				
Education				
GFCA	43.008 / 43.SUB2012-037		25,546	0
University of Alabama in Huntsville				
Science				
GGBA	43.001 / 43.SUB2013-184		87,391	0
University of Alaska at Fairbanks				
Science				
GGBA	43.001 / 43.PO FP44033 Subaward UAF14-0107		8,419	0
University Of Arizona				
R&D				
GFBA	43.000 / 43.219356		9,380	0
GFBA	43.000 / 43.Y603254		477,297	0
University Of Central Florida				
R&D				
GFBA	43.000 / 43.66016029-01 / 66016018-02		7,974,306	3,131,653
Science				
GFBA	43.001 / 43.66016031-6		44,987	0
University of Iowa				
Science				
GFBA	43.001 / 43.W000679978 /PO 1014		28,715	0
GFBA	43.001 / 43.W000475300 / PO 100		37,824	0
GFBA	43.001 / 43.W000727348		4,269	0
University of Maryland				
Science				
GGBA	43.001 / 43.Z673001		10,567	0
University Of Miami				
Science				
GGBA	43.001 / 43.S1548 Order No. AC71723		82,085	0
University Of Michigan				
Science				
GFBA	43.001 / 43.3002616166		80,699	0
GGBA	43.001 / 43.3002866417		79,327	0
University Of Minnesota				
Aeronautics				
GFBA	43.002 / 43.X5336545103		377,651	0
University Of Montana				
Science				
GFBA	43.001 / 43.PG15-26850-03		170,437	0
University Of Nebraska Lincoln				
Science				
GFBA	43.001 / 43.25-0514-0066-002		57,596	0
GFBA	43.001 / 43.25-0514-0170-002		65,556	0
University Of New Hampshire				
Aeronautics				
GFBA	43.002 / 43.10-069		577,564	0
R&D				
GFBA	43.000 / 43.PZ07064		606,043	0
University Of Texas At Austin				
R&D				
GFBA	43.000 / 43.UTA13-000916		23,718	0
University Of Washington				
Science				
GFBA	43.001 / 43.UWSC7052		81,429	0
GFBA	43.001 / 43.UWSC8530		8,635	0
University of Wisconsin				
Science				
GGBA	43.001 / 43.510K230		91,669	0
Virginia Tech University				
Science				
GFBA	43.001 / 43.426671-19557		21,948	0
Yale University				
Aeronautics				
GFBA	43.002 / 43.C12N11222(N00190)		6,682	0
University Of California Berke				
Aeronautics				
GFBA	43.002 / 43.SA3649-26326		115,956	0
R&D				
GFBA	43.000 / 43.00007448 / 20000362		790,339	0
GFBA	43.000 / 43.8209		58,318	0
GFBA	43.000 / 43.9135		7,232	0
University Corp For Atmospheri				
R&D				
GFBA	43.000 / 43.S10-78875		(12)	0
Science				
GFBA	43.001 / 43.Z13-90841		24,251	0
GFBA	43.001 / 43.Z10-81044		508	0
GFBA	43.001 / 43.Z15-19487		30,474	0
GFBA	43.001 / 43.Z16-20850		13,935	0
Woods Hole Oceanographic Insti				
Science				
GFBA	43.001 / 43.A101133		91,142	0
University Of Maryland College				
Science				
GFBA	43.001 / 43.30346-Z6014002		47,034	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME / STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Space Telescope Science Instit				
Aeronautics				
GFBA	43.002 / 43.HST-GO-13485.002-A		(596)	0
R&D				
GFBA	43.000 / 43.HST-AR-12643.06-A		9,923	0
GFBA	43.000 / 43.HST-AR-12814.01-A		7,445	0
GFBA	43.000 / 43.HST-AR-12825.01-A		(1,494)	0
GFBA	43.000 / 43.HST-AR-13260.01-A		34,108	0
GFBA	43.000 / 43.HST-AR-13267.02-A		57,239	0
GFBA	43.000 / 43.HST-AR-13913.002-A		18,812	0
GFBA	43.000 / 43.HST-GO-12542.01-A		3,140	0
GFBA	43.000 / 43.HST-GO-12566.01-A		2,187	0
GFBA	43.000 / 43.HST-GO-12609.02-A		1,154	0
GFBA	43.000 / 43.HST-GO-12745.01-A		9,209	0
GFBA	43.000 / 43.HST-GO-12758.01-A /		67,344	0
GFBA	43.000 / 43.HST-GO-12876.01-A		38,136	0
GFBA	43.000 / 43.HST-GO-12965.11-A		5,531	0
GFBA	43.000 / 43.HST-GO-13008.01-A		23,511	0
GFBA	43.000 / 43.HST-GO-13021.09-A		90	0
GFBA	43.000 / 43.HST-GO-13032.02-A		16,218	0
GFBA	43.000 / 43.HST-GO-13301.001-A		40,955	0
GFBA	43.000 / 43.HST-GO-13302.01-A		5,147	0
GFBA	43.000 / 43.HST-GO-13321.004-A		13,746	0
GFBA	43.000 / 43.HST-GO-13332.02-A		1,068	0
GFBA	43.000 / 43.HST-GO-13346.01-A		69,226	0
GFBA	43.000 / 43.HST-GO-13372.001-A		22,529	0
GFBA	43.000 / 43.HST-GO-13467.02-A		330	0
GFBA	43.000 / 43.HST-GO-13471.02-A		2,407	0
GFBA	43.000 / 43.HST-GO-13481.01-A		(1,231)	0
GFBA	43.000 / 43.HST-GO-13489.001-A		24,492	0
GFBA	43.000 / 43.HST-GO-13513.001-A		11,622	0
GFBA	43.000 / 43.HST-GO-13650.001-A		117,428	0
GFBA	43.000 / 43.HST-GO-13650.005-A		10,439	0
GFBA	43.000 / 43.HST-GO-13714.001-A		22,861	0
GFBA	43.000 / 43.HST-GO-13767.003-A		60,548	0
GFBA	43.000 / 43.HST-GO-13774.004-A		78,429	0
GFBA	43.000 / 43.HST-GO-13831.002-A		33,607	0
GFBA	43.000 / 43.HST-HF2-51336.001-A		98,884	0
GFBA	43.000 / 43.HST-HF-51324.01-A /		20,947	0
GFBA	43.000 / 43.HST-GO-12754.010-A		1,496	0
GFBA	43.000 / 43.HST-GO-13658.002-A		6,239	0
GFBA	43.000 / 43.HST-GO-13938.001-A		55,366	0
GFBA	43.000 / 43.HST-GO-13419.001-A		75,998	0
GFBA	43.000 / 43.HST-GO-13859.004-A		87	0
GFBA	43.000 / 43.HST-GO-13798.002-A		1,013	0
GFBA	43.000 / 43.HST-EO-13650.001-A		3,237	0
GFBA	43.000 / 43.STI-49256		11,749	0
GFBA	43.000 / 43.HST-AR-14314.001-A		22,848	0
GFBA	43.000 / 43.HST-GO-13021.010-A		21,978	0
GFBA	43.000 / 43.HST-GO-12482.008-A		8,656	0
GFBA	43.000 / 43.HST-GO-12612.01-A		3,198	0
GFBA	43.000 / 43.HST-AR-14308.001-A		13,351	0
GFBA	43.000 / 43.HST-GO-14068.003-A		39,550	0
GFBA	43.000 / 43.HST-GO-14084.003-A		464	0
Stone Aerospace/Psc, Inc. (Sas				
R&D				
GFBA	43.000 / 43.OCG5582B		46,276	0
Science				
GFBA	43.001 / 43.OCG6248B		22,097	0
Science Systems & Applications				
R&D				
GFBA	43.000 / 43.21211-12-070 / 2121		(1,775)	0
Argonne National Laboratory -				
R&D				
GFBA	43.000 / 43.4F-31443		(425)	0
CNTR FOR ADVANCEMENT OF SCIENC				
R&D				
GFBA	43.000 / 43.GA-2014-139 / TO1		16,726	0
GFBA	43.000 / 43.GA-2014-139 / TO2		124,735	23,000
GFBA	43.000 / 43.GA-2014-139 / TO3		240,765	0
GFBA	43.000 / 43.GA-2014-146 / TO1		(6,211)	0
GFBA	43.000 / 43.GA-2014-139 TO4		202,591	0
Mayo Clinic Jacksonville , Flo				
R&D				
GFBA	43.000 / 43.OCG6124B / PO 63404		111,100	0
Simpson Weather Associates, In				
Aeronautics				
GFBA	43.002 / 43.NNH14CK47C-UCO		18	0
R&D				
GFBA	43.000 / 43.NNL14AA14C-UCO		53,476	0
Universities Space Research As				
Aeronautics				
GFBA	43.002 / 43.SOF 03-0312-HARPER		2,867	0
R&D				
GFBA	43.000 / 43.SOF 03-0091		32,243	0
Science				
GFBA	43.001 / 43.SOF 04-0136 Harper		7,007	0
Aurora Flight Sciences				
R&D				
GFBA	43.000 / 43.AMA16-0010		11,698	0
University Of California At Ir				
R&D				
GFBA	43.000 / 43.2009-2294		(11,789)	0
Science				
GFBA	43.001 / 43.2013-2955		81,492	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME / STATE AGENCY / CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Advanced Space			
R&D			
GFBA 43.000 / 43.OCG6203B		18,354	0
Science			
GFBA 43.001 / 43.OCG6237B		24,728	0
University of California Santa			
Science			
GFBA 43.001 / 43.KK1212		20,945	0
Rsch Fund Of City University O			
Science			
GFBA 43.001 / 43.49699-A / 15015		76,855	0
SMITHSONIAN ASTROPHYSICAL OBSE			
Science			
GFBA 43.001 / 43.AR5-16010A		3,081	0
GFBA 43.001 / 43.G02-13018X		25,965	0
GFBA 43.001 / 43.GO3-14006X		13,492	0
GFBA 43.001 / 43.GO3-14012A		1,162	0
GFBA 43.001 / 43.GO3-14112X		7,308	0
GFBA 43.001 / 43.GO4-15012X		49,078	0
GFBA 43.001 / 43.GO4-15014X		31,142	0
GFBA 43.001 / 43.GO4-15113X		20,877	0
GFBA 43.001 / 43.GO5-16083X		15,497	0
GFBA 43.001 / 43.PF2-130098		22,010	0
GFBA 43.001 / 43.GO5-16155X		26,099	0
GFBA 43.001 / 43.GO5-16018X		37,049	0
GFBA 43.001 / 43.GO6-17010X		270	0
University Of Texas At Arlingt			
Science			
GFBA 43.001 / 43.26-1201-3061		2,069	0
SPACE SYSTEMS RESEARCH CORPORA			
Science			
GFBA 43.001 / 43.PO 99.10.01		150	0
Rsch Fund State University Of			
Science			
GFBA 43.001 / 43.69620-1121043-2		35,944	0
Predictive Science Inc.			
Science			
GFBA 43.001 / 43.OCG6192B		44,872	0
University Of California Los A			
Science			
GFBA 43.001 / 43.1000 G TA296		19,851	0
GFBA 43.001 / 43.0995-S-SB147		8,886	0
Old Dominion University Resear			
Science			
GFBA 43.001 / 43.16-125-100511-010		13,672	0
University Of Maryland Baltimo			
Science			
GFBA 43.001 / 43.16587		16,066	0
Carnegie Institute Of Washingt			
Aeronautics			
GFBA 43.002 / 43.DTM-3250-01 (PHASE		745,586	70,956
Net-Centric Design Professiona			
Aeronautics			
GFBA 43.002 / 43.BOA-2014-01		61,289	0
Orbital ATK			
Aeronautics			
GFBA 43.002 / 43.3021500142		98,683	0
NATIONAL SPACE GRANT FOUNDATIO			
Exploration			
GFBA 43.003 / 43.XHAB 2016-04		8,736	0
Houston Methodist Research Ins			
Space Operations			
GFBA 43.007 / 43.18050011		39,542	0
Science			
GFCA 43.001		20,434	0
Maine Space Grant Consortium			
Education			
GGBA 43.008 / 43.UM-S1006		5,990	0
ICS Associates Inc.			
R&D			
GLAA 43.CSM 15-0297		24,950	0
PASS-THROUGH PROGRAMS FROM: Total		**30,340,305**	**3,870,682**
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION Total		96,333,604	15,824,157
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION Total		**96,333,604**	**15,824,157**
NATIONAL ENDOWMENT FOR THE HUMANITIES			
INSTITUTE OF MUSEUM AND LIBRARY SERVICES			
DIRECT FROM:			
INSTITUTE OF MUSEUM AND LIBRARY SERVICES			
Museums for America			
GFBA 45.301		119,406	0
National Leadership Grants			
GFBA 45.312		4,539	0
DIRECT FROM: Total		**123,945**	**0**
INSTITUTE OF MUSEUM AND LIBRARY SERVICES Total		123,945	0
NATIONAL ENDOWMENT FOR THE HUMANITIES			
DIRECT FROM:			
NATIONAL ENDOWMENT FOR THE HUMANITIES			
Promotion of the Humanities: Division of Preservation and Access			
GFBA 45.149		31,753	0
Promotion of the Humanities: Fellowships and Stipends			
GFBA 45.160		50,400	0
GKAA 45.160		50,400	0
Promotion of the Humanities_Professional Development			
GFBA 45.163		145,016	0
DIRECT FROM: Total		**277,569**	**0**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
NATIONAL ENDOWMENT FOR THE HUMANITIES Total		277,569	0
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES			
DIRECT FROM:			
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES			
R&D			
GFBA 45.000		70,643	0
DIRECT FROM: Total		**70,643**	**0**
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES Total		70,643	0
NATIONAL ENDOWMENT FOR THE HUMANITIES Total		**472,157**	**0**
NATIONAL SCIENCE FOUNDATION			
NATIONAL SCIENCE FOUNDATION			
DIRECT FROM:			
NATIONAL SCIENCE FOUNDATION			
Computer and Information Science and Engineering			
GFBA 47.070		8,194,121	582,319
GFEA 47.070		160,190	10,249
GGBA 47.070 / 47.1523179		24,314	0
GGBA 47.070 / 47.ACI-1339707		171,300	0
GGBA 47.070 / 47.ACI-1340999		274,144	0
GGBA 47.070 / 47.ACI-1440467		73,339	0
GGBA 47.070 / 47.CCF-0917319 Amend 004		12,840	0
GGBA 47.070 / 47.CCF-0917319 Amend 3		3,245	0
GGBA 47.070 / 47.CCF-1045885 Amend 2		4,799	0
GGBA 47.070 / 47.CCF-1045885 NCE		890	0
GGBA 47.070 / 47.CCF-1252500		25,998	0
GGBA 47.070 / 47.CCF-1302693		228,499	0
GGBA 47.070 / 47.CCF-1422658		112,904	0
GGBA 47.070 / 47.CCF-1422725		107,107	24,418
GGBA 47.070 / 47.CNS-0905232 amend NCE#2		52,475	0
GGBA 47.070 / 47.CNS-1116134		10,824	0
GGBA 47.070 / 47.CNS-1129043		7,905	0
GGBA 47.070 / 47.CNS-1253908 AMD 3		20,953	0
GGBA 47.070 / 47.CNS-1305381 AMD 1		123,045	0
GGBA 47.070 / 47.CNS-1305404		26,313	0
GGBA 47.070 / 47.CNS-1343189		52,114	0
GGBA 47.070 / 47.CNS-1345236		130,041	0
GKAA 47.070		128,627	0
GLAA 47.070 / 47.CCF-1149225		42,118	0
GLAA 47.070 / 47.CCF-1409258		73,059	0
GLAA 47.070 / 47.CCF-1409261		71,809	0
GLAA 47.070 / 47.CCF-1464205		86,695	0
GLAA 47.070 / 47.CCF-1464216		21,401	0
GLAA 47.070 / 47.CNS-1240964		148,513	0
GLAA 47.070 / 47.CNS-1420881		83,952	0
GLAA 47.070 / 47.CNS-144059		11,987	0
GLAA 47.070 / 47.IIS-1423591		119,703	0
GWAA 47.070		16,840	0
GGBA 47.070 / 47.CCF-1420608		88,277	0
GGBA 47.070 / 47.1600711		6,800	0
GGBA 47.070 / 47.1545994		16,035	0
GGBA 47.070 / 47.CNS-1253908		34,457	0
GGBA 47.070 / 47.IIS-1065513		227,419	0
GGBA 47.070 / 47.1619641		431	0
GGBA 47.070 / 47.1553685		2,250	0
GGBA 47.070 / 47.1450089		34,831	0
GLAA 47.070 / 47.CNS 1543231		2,140	0
GLAA 47.070 / 47.CNS-1624149		24,082	0
Education and Human Resources			
GFBA 47.076		10,101,971	658,818
GFEA 47.076		1,083,681	173,201
GGBA 47.076 / 47.1450032		293,702	11,827
GGBA 47.076 / 47.DGE-0801707		338	0
GGBA 47.076 / 47.DGE-0841259		204,291	0
GGBA 47.076 / 47.DGE-0966346		416,228	0
GGBA 47.076 / 47.DRL-1010888 NCE		131,703	0
GGBA 47.076 / 47.DUE-0832173		65,252	119,177
GGBA 47.076 / 47.DUE-1035298		170,310	10,392
GGBA 47.076 / 47.DUE-1060548		18,559	0
GGBA 47.076 / 47.DUE-1244889		85,145	16,771
GGBA 47.076 / 47.DUE-1323442		27,236	0
GGBA 47.076 / 47.DUE-1356358		59,909	0
GGBA 47.076 / 47.DUE-1431795		63,678	0
GGBA 47.076 / 47.DUE-1431795 AMEND 2		143,134	66,880
GGBA 47.076 / 47.DUE-1432601		43,751	16,785
GGBA 47.076 / 47.DUE-1445108		657	0
GGBA 47.076 / 47.DUE1457785		136	0
GGBA 47.076 / 47.HRD-1102523 amend 5		303,365	206,520
GGBA 47.076 / 47.HRD-1301885		0	379,318
GGBA 47.076 / 47.HRD-1418850		8,642	0
GKAA 47.076		293,686	0
GLAA 47.076 / 47.DGE-0801692		(775)	0
GLAA 47.076 / 47.DGE-1057607		307,240	0
GLAA 47.076 / 47.DUE-1439754		65,153	0
GGBA 47.076 / 47.1525816		111,727	0
GGBA 47.076 / 47.DGE-1321845		958,784	0
GGBA 47.076 / 47.1540794		4,299	0
GGBA 47.076 / 47.1553278		8,296	0
GGBA 47.076 / 47.1547691		42,906	0
GGBA 47.076 / 47.1543228		95,588	95,489
GLAA 47.076 / 47.DGE-1619841		37,756	0
GLAA 47.076 / 47.1557254		766	0
Engineering Grants			
GFBA 47.041		8,674,817	1,141,717
GFEA 47.041		312,104	0
GGBA 47.041 / 47.1452725		272,044	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	47.041 / 47.1461231		65,075	0
GGBA	47.041 / 47.1519438		209,870	0
GGBA	47.041 / 47.CBET-1160026		59,244	0
GGBA	47.041 / 47.CBET-1336236		64,486	0
GGBA	47.041 / 47.CBET-1438660		109,014	0
GGBA	47.041 / 47.CMMI-1235305		74,501	0
GGBA	47.041 / 47.CMMI-1266101		20,240	0
GGBA	47.041 / 47.CMMI-1335571		11,904	0
GGBA	47.041 / 47.CMMI-1344646		514	0
GGBA	47.041 / 47.CMMI-1434786		104,892	0
GGBA	47.041 / 47.ECCS-1002385		21,451	0
GGBA	47.041 / 47.ECCS-1231598		243,346	0
GGBA	47.041 / 47.ECCS-1232305		137,453	0
GGBA	47.041 / 47.ECCS-1307863		25,908	0
GGBA	47.041 / 47.EEC-0310717		0	(315)
GGBA	47.041 / 47.EEC-1157036		(132)	0
GGBA	47.041 / 47.EEC-1301436		53,432	0
GGBA	47.041 / 47.EFRI-1332404		651,599	0
GGBA	47.041 / 47.IIP-0968987		28,405	0
GGBA	47.041 / 47.IIP-0968987 Amd 011		87	0
GGBA	47.041 / 47.IIP-0968987 Amd 013		3,442	0
GGBA	47.041 / 47.IIP-1318259		56,758	0
GGBA	47.041 / 47.IIP-1343456		82,370	80,353
GGBA	47.041 / 47.IIP-1414259		108,063	0
GGBA	47.041 / 47.IIP-1439587		971	0
GLAA	47.041 / 47.0968802		4,698	0
GLAA	47.041 / 47.1335338		67,838	0
GLAA	47.041 / 47.1454668		296,997	0
GLAA	47.041 / 47.1464496		27,685	0
GLAA	47.041 / 47.1512695		15,211	0
GLAA	47.041 / 47.CBET-0846845		394	0
GLAA	47.041 / 47.CBET-1055396		86,324	0
GLAA	47.041 / 47.CBET-1160291		(26,591)	0
GLAA	47.041 / 47.CBET-1236490		54,990	0
GLAA	47.041 / 47.CBET-1236846		18,079	0
GLAA	47.041 / 47.CBET-1336168		43,294	52,585
GLAA	47.041 / 47.CBET-1336364		96,376	0
GLAA	47.041 / 47.CBET-1336893		74,677	0
GLAA	47.041 / 47.CBET-1337044		103,185	0
GLAA	47.041 / 47.CBET-1351672		37,918	0
GLAA	47.041 / 47.CBET-1414299		50,604	0
GLAA	47.041 / 47.CBET-1449852		113,631	0
GLAA	47.041 / 47.CBET-1454095		41,528	0
GLAA	47.041 / 47.CMMI - 1359745		79,095	0
GLAA	47.041 / 47.CMMI-1233063		54,219	0
GLAA	47.041 / 47.CMMI-1234859		73,435	0
GLAA	47.041 / 47.CMMI-1344617		2,297	0
GLAA	47.041 / 47.CMMI-1355032		31,732	(5,000)
GLAA	47.041 / 47.ECCS-1347982		(291)	0
GLAA	47.041 / 47.EEC-1342222		63,180	0
GLAA	47.041 / 47.EEC-1354087		43,899	0
GLAA	47.041 / 47.EEC-1441806		76,592	0
GLAA	47.041 / 47.IIP-1034628		12,206	0
GLAA	47.041 / 47.IIP-1134882		304,181	0
GGBA	47.041 / 47.1538344		57,450	0
GGBA	47.041 / 47.1507907		73,699	0
GGBA	47.041 / 47.1509925		27,033	0
GGBA	47.041 / 47.1510550		42,145	0
GGBA	47.041 / 47.CBET-1444758		339,499	555,811
GGBA	47.041 / 47.1540007		44,793	0
GGBA	47.041 / 47.1541888		46,519	0
GGBA	47.041 / 47.1538733		271,359	0
GGBA	47.041 / 47.1511830		41,961	0
GGBA	47.041 / 47.1616746		24,473	0
GGBA	47.041 / 47.1336236		6,437	0
GGBA	47.041 / 47.1540041		9,312	0
GGBA	47.041 / 47.1535894		56,499	0
GGBA	47.041 / 47.1338906		60,945	0
GLAA	47.041 / 47.CMMI-1363315		20,037	0
GLAA	47.041 / 47. CBET 1521805		25,010	0
GLAA	47.041 / 47.1464542		2,550	0
GLAA	47.041 / 47.1512172		76,925	0
GLAA	47.041 / 47.1512109		46,425	0
GLAA	47.041 / 47.CMMI 1550307		61,283	0
GLAA	47.041 / 47.1536733		38,566	0
GLAA	47.041 / 47.1512787		55,039	0
GLAA	47.041 / 47.CBET-1555549		45,062	2,969
GLAA	47.041 / 47.CBET-1532179		200,291	0
GLAA	47.041 / 47.EEC-1542342		77,684	0
GLAA	47.041 / 47.EEC-1460712		103,531	0
Geosciences				
GFBA	47.050		15,316,878	1,875,289
GFEA	47.050		193,321	0
GGBA	47.050 / 47.1431127		110,720	0
GGBA	47.050 / 47.1445191		92,280	0
GGBA	47.050 / 47.1445978		80,909	0
GGBA	47.050 / 47.1450657		314,223	0
GGBA	47.050 / 47.1450760		88,685	0
GGBA	47.050 / 47.1455259		116,891	0
GGBA	47.050 / 47.1460533		140,782	0
GGBA	47.050 / 47.1461270		143,657	0
GGBA	47.050 / 47.1505241		13,667	0
GGBA	47.050 / 47.AGS-0425247-019		2,886	0
GGBA	47.050 / 47.AGS-0425247-020		2,229,236	883,506
GGBA	47.050 / 47.AGS-0968648 NCE		88,111	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	47.050 / 47.AGS-1004286		49,033	0
GGBA	47.050 / 47.AGS-1005041 amend 1		11,770	0
GGBA	47.050 / 47.AGS-1038790		25,529	0
GGBA	47.050 / 47.AGS-1138116 amd supple		(1,807)	0
GGBA	47.050 / 47.AGS-1138896		(6,941)	0
GGBA	47.050 / 47.AGS-1147120		56,891	0
GGBA	47.050 / 47.AGS-1151768		147,374	0
GGBA	47.050 / 47.AGS-1157425 amend 5		29,321	0
GGBA	47.050 / 47.AGS-1240611		27,450	0
GGBA	47.050 / 47.AGS-1250966		247,688	0
GGBA	47.050 / 47.AGS-1343080		241,741	0
GGBA	47.050 / 47.AGS-1344862		140,342	0
GGBA	47.050 / 47.AGS-1347738		73,838	0
GGBA	47.050 / 47.AGS-1358495		219,887	0
GGBA	47.050 / 47.AGS-1360237		111,186	0
GGBA	47.050 / 47.AGS-1409686		98,810	0
GGBA	47.050 / 47.AGS-1419558		46,132	0
GGBA	47.050 / 47.AGS-1428042		114,849	0
GGBA	47.050 / 47.AGS1441916		114,954	0
GGBA	47.050 / 47.AGS1460585		359,886	0
GGBA	47.050 / 47.EAR-1204460		173,035	0
GGBA	47.050 / 47.EAR-1358664		61,692	0
GGBA	47.050 / 47.EAR-1410472		2,167	0
GGBA	47.050 / 47.EAR-1425067		89,290	0
GGBA	47.050 / 47.FAIN 1446870		83,454	0
GGBA	47.050 / 47.ICER-1440109		655	0
GGBA	47.050 / 47.OCE-1151838		75,551	0
GGBA	47.050 / 47.OCE-1260602		24,765	0
GGBA	47.050 / 47.PLR-1141916		58,708	0
GGBA	47.050 / 47.PLR-1255228		144,028	0
GGBA	47.050 / 47.PLR-1419268		59,499	0
GLAA	47.050 / 47.EAR-1204787		556,433	29,846
GLAA	47.050 / 47.EAR-1216390		108,571	0
GLAA	47.050 / 47.EAR-1261005		(413)	0
GLAA	47.050 / 47.EAR-1417145		71,126	0
GLAA	47.050 / 47.EAR1446231		101,564	0
GLAA	47.050 / 47.EAR-1461574		13,302	0
GLAA	47.050 / 47.OCE-1355770		13,092	0
GWAA	47.050		35,877	0
GZAA	47.050		31	0
GGBA	47.050 / 47.1465216		133,721	0
GGBA	47.050 / 47.1460533 - Participant Support		516	0
GGBA	47.050 / 47.1451494		5,787	0
GGBA	47.050 / 47.1531714		381,944	0
GGBA	47.050 / 47.AGS1500187		53,176	12,511
GGBA	47.050 / 47.AGS-1359727		120,952	0
GGBA	47.050 / 47.AGS-1429925		236,731	0
GGBA	47.050 / 47.1547752		39,251	0
GGBA	47.050 / 47.1545675		29,385	0
GGBA	47.050 / 47.AGS-0425247		4,674	0
GGBA	47.050 / 47.1546610		1,589	0
GGBA	47.050 / 47.AGS-1419818		139,852	0
GGBA	47.050 / 47.AGS-1136082		48,276	0
GGBA	47.050 / 47.1443475		18,088	0
GGBA	47.050 / 47.1557265		18,783	0
GGBA	47.050 / 47.1612944		5,909	0
GGBA	47.050 / 47.1562713		8,141	0
GLAA	47.050 / 47.EAR-1447533		17,838	0
GLAA	47.050 / 47.1446375		34,914	0
GLAA	47.050 / 47.EAR-1446235		58,058	0
GLAA	47.050 / 47.1524815		18,489	0
GLAA	47.050 / 47.EAR 1612983		12,042	0
GLAA	47.050 / 47.EAR 1554502		6,616	0
Mathematical and Physical Sciences				
GFBA	47.049		14,701,225	188,888
GFEA	47.049		623,375	0
GGBA	47.049 / 47.1452349		51,572	0
GGBA	47.049 / 47.1513633		95,719	0
GGBA	47.049 / 47.CHE-1058121 amend 2		18,108	0
GGBA	47.049 / 47.CHE-1150792		626	0
GGBA	47.049 / 47.CHE-1152494		3,401	0
GGBA	47.049 / 47.CHE-1255658 amend 1		70,279	0
GGBA	47.049 / 47.CHE-1300267 AMEND 2		239,678	0
GGBA	47.049 / 47.CHE-1361515		224,248	0
GGBA	47.049 / 47.CHE-1363274		134,543	0
GGBA	47.049 / 47.CHE1507702		45,078	0
GGBA	47.049 / 47.DMR-0956011 amend 5		(318)	0
GGBA	47.049 / 47.DMR-1306741 Amd #002		89,459	0
GGBA	47.049 / 47.DMR-1352201		92,690	0
GGBA	47.049 / 47.DMR-1407962 AMD 2		272	(5,912)
GGBA	47.049 / 47.DMS-0955038 amend 4		32,658	0
GGBA	47.049 / 47.DMS-1065046 amend 2		89,962	0
GGBA	47.049 / 47.DMS-1101549		(80)	0
GGBA	47.049 / 47.DMS-1101712 NCE		(406)	0
GGBA	47.049 / 47.DMS-1106975 NCE		22,358	0
GGBA	47.049 / 47.DMS-1115668 NCE		11,901	0
GGBA	47.049 / 47.DMS-1159964		49,150	0
GGBA	47.049 / 47.DMS-1228206		3,192	19,673
GGBA	47.049 / 47.DMS-1228308 amend 2		215,637	0
GGBA	47.049 / 47.DMS-1243102		161,168	0
GGBA	47.049 / 47.DMS-1312900		53,354	0
GGBA	47.049 / 47.DMS-1415511		22,969	0
GGBA	47.049 / 47.DMS-1419077		37,139	0
GGBA	47.049 / 47.PHY-1004295		125,702	0
GGBA	47.049 / 47.PHY-1151454		71,769	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME

STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	47.049 / 47.PHY-1401432		88,084	0
GGBA	47.049 / 47.PHY-1407747		4,471	0
GGBA	47.049 / 47.PHY-1418845		6,133	0
GLAA	47.049 / 47.CHE-1214068		32,376	0
GLAA	47.049 / 47.CHE-1230544		272,614	0
GLAA	47.049 / 47.CMS-1412571		40,334	0
GLAA	47.049 / 47.DMR-0820518		465,522	0
GLAA	47.049 / 47.DMR-0955236		115,477	0
GLAA	47.049 / 47.DMR-1207294		(88)	0
GLAA	47.049 / 47.DMR-1309980		76,759	0
GLAA	47.049 / 47.DMR-1334713		227,398	0
GLAA	47.049 / 47.DMR-1352499		98,071	0
GLAA	47.049 / 47.DMR-1461275		103,693	0
GLAA	47.049 / 47.DMS-1211667		75	0
GLAA	47.049 / 47.DMS-1216889		(297)	0
GLAA	47.049 / 47.PHY 1306638		71,808	0
GLAA	47.049 / 47.PHY-1207605		11,129	0
GLAA	47.049 / 47.PHY-1207881		170,332	0
GGBA	47.049 / 47.1508745		31,486	0
GGBA	47.049 / 47.1507055		123,939	0
GGBA	47.049 / 47.1506219		44,256	0
GGBA	47.049 / 47.1521746		2,870	0
GGBA	47.049 / 47.1502227		20,102	0
GGBA	47.049 / 47.CHE-1362302 amend 01		122,113	0
GGBA	47.049 / 47.CHE-1152963		150,530	0
GGBA	47.049 / 47.CHE-1213401		114,441	0
GGBA	47.049 / 47.PHY-1132428		125,542	0
GGBA	47.049 / 47.CHE-1059089		86,759	0
GGBA	47.049 / 47.DMS-1407543		23,740	0
GGBA	47.049 / 47.1462067		57,004	0
GGBA	47.049 / 47.1522398		21,468	0
GGBA	47.049 / 47.1507646		75,313	0
GGBA	47.049 / 47.1455099		118,531	0
GGBA	47.049 / 47.1508790		86,596	0
GGBA	47.049 / 47.CHE-1213682		25,275	0
GGBA	47.049 / 47.1608146		4,478	0
GGBA	47.049 / 47.1461040		79,287	0
GGBA	47.049 / 47.DMS-1322508		23,094	0
GGBA	47.049 / 47.CHE-1339674 Amend 5		570,140	300,666
GGBA	47.049 / 47.DMR-1305449		167,020	0
GLAA	47.049 / 47.DMR-1410825		21,678	0
GLAA	47.049 / 47.PHY -01520915		9,135	0
GLAA	47.049 / 47.PHY 1506486		183,226	0
GLAA	47.049 / 47.CHE 1508728		146,185	0
GLAA	47.049 / 47.CHE 1508827		59,809	0
GLAA	47.049 / 47.DMR 1534503		276,034	0
GLAA	47.049 / 47.1555340		3,234	0
GLAA	47.049 / 47.DMS-1551229		39,673	0
GLAA	47.049 / 47.1555015		1,880	0
GLAA	47.049 / 47.PHY 1619518		10,670	0
R&D				
GFBA	47.000		422,094	0
GGBA	47.DEB-1257174		6,341	0
GGBA	47.UGA-0-41027-22 Task 065D1504		11,173	0
GGBA	47.IIP-1414259		10,430	0
GGBA	47.CNS-1253908		1,040	0
GGBA	47.1506116		11,549	0
Biological Sciences				
GFBA	47.074		6,389,234	310,935
GFEA	47.074		1,021,913	66,827
GGBA	47.074 / 47.1456959		167,294	0
GGBA	47.074 / 47.1460507		116,676	0
GGBA	47.074 / 47.1501905		1,420	0
GGBA	47.074 / 47.1502008		18,510	0
GGBA	47.074 / 47.1515521		197,342	0
GGBA	47.074 / 47.1518083		152,874	0
GGBA	47.074 / 47.1540562		43,201	0
GGBA	47.074 / 47.DBI-0965768 NCE		(4,680)	0
GGBA	47.074 / 47.DBI-1156329		(2,489)	0
GGBA	47.074 / 47.DBI-1505253		82,443	0
GGBA	47.074 / 47.DEB-0541673		2,355	0
GGBA	47.074 / 47.DEB-0840869		40,803	(33,584)
GGBA	47.074 / 47.DEB-0846175 amend 4		5,917	0
GGBA	47.074 / 47.DEB-0846175 mod 4		53,737	0
GGBA	47.074 / 47.DEB-0949619		16,358	0
GGBA	47.074 / 47.DEB-1020629		3,340	0
GGBA	47.074 / 47.DEB-1022196		1,655	0
GGBA	47.074 / 47.DEB-1046408		35,870	0
GGBA	47.074 / 47.DEB-1054956 amend 6		8,849	15,300
GGBA	47.074 / 47.DEB-1145200		48,429	25,575
GGBA	47.074 / 47.DEB-1145616		94,825	0
GGBA	47.074 / 47.DEB-1146446		64,012	0
GGBA	47.074 / 47.DEB-1146489		59,139	0
GGBA	47.074 / 47.DEB-1146489 mod 1		3,930	0
GGBA	47.074 / 47.DEB-1146489 mod 2		4,672	0
GGBA	47.074 / 47.DEB-1147369		140,689	0
GGBA	47.074 / 47.DEB-1256754		33,110	0
GGBA	47.074 / 47.DEB-1310821		959	0
GGBA	47.074 / 47.DEB-1313728		19,328	0
GGBA	47.074 / 47.DEB-1413925		490,864	67,241
GGBA	47.074 / 47.DEB-1414106		20,618	0
GGBA	47.074 / 47.DEB-1414106 Part. Support		26,199	0
GGBA	47.074 / 47.DEB-1434782		102,290	0
GGBA	47.074 / 47.EF-0914489		86,684	0
GGBA	47.074 / 47.EF-1239559 amend 2		3,019	0

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PROGRAM NAME
STATE AGENCY — CFDA NUMBER / OTHER ID NUMBER

		NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
GGBA	47.074 / 47.EF-1241583		37,049	0
GGBA	47.074 / 47.EF-1241856		65,186	0
GGBA	47.074 / 47.EF-1339928		306,220	0
GGBA	47.074 / 47.IOS-1257363		166,892	0
GGBA	47.074 / 47.IOS-1311680		(208)	0
GGBA	47.074 / 47.IOS-1350346		5,238	0
GGBA	47.074 / 47.IOS-1350346 AMD 1		178,430	72,000
GGBA	47.074 / 47.IOS-1354755		138,366	0
GGBA	47.074 / 47.IOS1456361		152,653	0
GGBA	47.074 / 47.MCB-1052188 NCE		26,845	0
GGBA	47.074 / 47.MCB-1127059 Amend 002		1,641	0
GGBA	47.074 / 47.MCB-1158323 amend 3		165,614	0
GGBA	47.074 / 47.MCB-1301983		63,144	18,174
GGBA	47.074 / 47.MCB-1330019		198,641	0
GGBA	47.074 / 47.MCB-1412260		78,838	0
GGBA	47.074 / 47.1531921		639,753	0
GGBA	47.074 / 47.1555196		42,734	0
GGBA	47.074 / 47.1550582		19,524	0
GGBA	47.074 / 47.1551724		104,604	22,900
GGBA	47.074 / 47.DEB-1257174		192,303	0
GGBA	47.074 / 47.IOS-1257732		100,161	122,570
GGBA	47.074 / 47.1137378		134,234	0
GGBA	47.074 / 47.DEB-1054956 mod 4		7,568	0
GGBA	47.074 / 47.1457383		92,010	0
GGBA	47.074 / 47.MCB-1052030		170,970	0
GGBA	47.074 / 47.DEB-1354732		48,562	14,093
GGBA	47.074 / 47.MCB-1127059		361,909	706,616
GGBA	47.074 / 47.EF1239559		228,370	0
GGBA	47.074 / 47.1517231		132,435	0
GGBA	47.074 / 47.1600897		280	0
GGBA	47.074 / 47.DEB1456631		60,648	0
GGBA	47.074 / 47.1624040		10,991	0
GGBA	47.074 / 47.1624040 Participant Support		16,317	0
Social, Behavioral, and Economic Sciences				
GFBA	47.075		2,603,261	337,290
GFEA	47.075		192,918	4,720
GGBA	47.075 / 47.BCS-1011801		79,225	65,165
GGBA	47.075 / 47.BCS-1127711 NCE		41,333	0
GGBA	47.075 / 47.BCS-1220016		37,327	0
GGBA	47.075 / 47.BCS-1348916		103,799	0
GGBA	47.075 / 47.SES-1357444		18,759	0
GKAA	47.075		37,406	0
GGBA	47.075 / 47.1533804		38,422	0
GGBA	47.075 / 47.1600448		639	0
GGBA	47.075 / 47.1519987		160,497	20,055
GGBA	47.075 / 47.1536186		15,748	0
GLAA	47.075 / 47.1540298		84,596	0
Polar Programs (B) -				
GFBA	47.078		1,253,398	22,846
GGBA	47.078 / 47.ARC-1023562		65,707	0
International Science and Engineering (OISE)				
GFBA	47.079		164,642	0
GGBA	47.079 / 47.IIA-1358004		34,947	0
GGBA	47.079 / 47.IIA-1361496		29,838	0
GGBA	47.079 / 47.IIA-1427557		20,565	0
GLAA	47.079 / 47.OISE-1243539		416,911	198,260
GFCA	47.079		64,470	0
GGBA	47.079 / 47.1460038		56,463	0
GGBA	47.079 / 47.1460145		39,451	0
GGBA	47.079 / 47.1460145 - participant costs		28,019	0
Office of Cyberinfrastructure				
GFBA	47.080		81,023	0
GGBA	47.080 / 47.OCI-1140182		116,916	47,471
GGBA	47.080 / 47.OCI-1241083		14,389	0
GGBA	47.080 / 47.OCI-1245428		82,554	0
Trans- NSF Recovery Act Research Support				
GFBA	47.082		41,274	0
GGBA	47.082 / 47.IOS-0846133 NCE		18,496	0
DIRECT FROM: Total			**107,207,764**	**9,609,205**
PASS-THROUGH PROGRAMS FROM:				
American Mathematical Society				
Education and Human Resources				
GGBA	47.076 / 47.38710954		3,650	0
Arizona State University				
Education and Human Resources				
GFEA	47.076 / 47.13-078		180,266	0
Biological Sciences				
GGBA	47.074 / 47.14-349		46,220	0
Social, Behavioral, and Economic Sciences				
GFBA	47.075 / 47.16-822		1,512	0

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PROGRAM NAME / STATE AGENCY	CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
BETHEL UNIVERSITY				
R&D				
GFBA	47.000 / 47.PHY1208930		10,812	0
Boston University				
Geosciences				
GGBA	47.050 / 47.4500001252		72,501	0
Columbia University				
Geosciences				
GFBA	47.050 / 47.6(GG008855) / PO# G05334		36,199	0
Cornell University				
Engineering Grants				
GFBA	47.041 / 47.44771-8945		(1,410)	0
Geosciences				
GFBA	47.050 / 47.71423-10260		45,826	0
Biological Sciences				
GGBA	47.074 / 47.73690-10564		136,373	0
Dartmouth College				
R&D				
GLAA	47.PLR-1327315		16,073	0
ENDURING ENERGY LLC				
R&D				
GFBA	47.000 / 47.OCG5722B		7,503	0
Engility Corporation				
R&D				
GFBA	47.000 / 47.14463-PETTT-BOULDER		66,233	0
GFBA	47.000 / 47.14463-PETTT-BOULDER / HPT		108,439	0
EXPLORATORIUM				
Education and Human Resources				
GFBA	47.076 / 47.S-DUE-1238253-UCI		110,114	0
GIT-Georgia Institute of Technology				
Geosciences				
GGBA	47.050 / 47.RE700-G1		15,044	0
HAMPSHIRE COLLEGE				
Education and Human Resources				
GFEA	47.076 / 47.1411939		26,242	0
Indiana University				
Computer and Information Science and Engineering				
GFBA	47.070 / 47.BL-4848785-UCB		50,386	0
Social, Behavioral, and Economic Sciences				
GFBA	47.075 / 47.BL-4843920-UCB		29,256	0
Johns Hopkins University				
Geosciences				
GFBA	47.050 / 47.2001379358		241,900	0
Kansas State University				
Biological Sciences				
GGBA	47.074 / 47.S15104		7,412	0
GGBA	47.074 / 47.Subaward Agreement S15100		29,409	0
Kapteyn-Murnane Laboratories				
Engineering Grants				
GFBA	47.041 / 47.OCG6077B		181,340	0
R&D				
GFBA	47.000 / 47.OCG6089B		2,837	0
Lockheed Martin				
R&D				
GFBA	47.000 / 47.4101250201		27,471	0
GFBA	47.000 / 47.PO 4101758681		42,297	0
Louisiana State University				
Biological Sciences				
GFBA	47.074 / 47.84384		81,365	0
Michigan State University				
Computer and Information Science and Engineering				
GGBA	47.070 / 47.PTE CNS-1320561, RC103019CSU		25,643	0
Education and Human Resources				
GFBA	47.076 / 47.61-2164UCB		12,539	0
GFBA	47.076 / 47.RC102625UC		1,081	0
GFBA	47.076 / 47.RC103495CO		6,795	0
GFBA	47.076 / 47.RC104162UC		32,960	0
GGBA	47.076 / 47.61-2349CSU		117,920	0
GGBA	47.076 / 47.RC104101CSU		45,025	0
GFBA	47.076 / 47.RC103138UCB		28,091	0
Engineering Grants				
GLAA	47.041 / 47.RC104101CSM		185,955	0
Biological Sciences				
GGBA	47.074 / 47.Subaward No. RC105238CSU		25,651	0
GGBA	47.074 / 47.RC105851CSU		13,453	0
Montana State University				
International Science and Engineering (OISE)				
GFBA	47.079 / 47.G125-11-W3069		13,280	0
MTU - Michigan Technological University				
Engineering Grants				
GGBA	47.041 / 47.1010005Z2		(1,317)	0
NATIONAL WRITING PROJECT				
Education and Human Resources				
GGBA	47.076 / 47.03CO03NSF2014		13,522	8,608
NEON-National Ecological Observatory Network				
Biological Sciences				
GGBA	47.074 / 47.10100239000		29,024	0
Northwestern University				
Education and Human Resources				
GFBA	47.076 / 47.SP0025102-PROJ00064		34,053	0
GFBA	47.076 / 47.SP0020478-PROJ0005169		144,768	0

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Oregon State University				
Geosciences				
GGBA	47.050 / 47.S1422A-B amend 4		20,246	0
GFBA	47.050 / 47.S1731A-A		65,788	0
Mathematical and Physical Sciences				
GFBA	47.049 / 47.S1315A-G		181,014	0
Pennsylvania State University				
Mathematical and Physical Sciences				
GFBA	47.049 / 47.5146-UCB-NSF-0620		135,769	0
Purdue University				
Education and Human Resources				
GFBA	47.076 / 47.4101-38574		52,625	0
Rutgers - State University of New Jersey				
Computer and Information Science and Engineering				
GGBA	47.070 / 47.4959 PO# S1844083		53,868	0
Education and Human Resources				
GGBA	47.076 / 47.Sub # 4206, PO # S1423810		(1,841)	0
GGBA	47.076 / 47.5724		33,200	0
SCIENCE EDUCATION SOLUTIONS				
R&D				
GFBA	47.000 / 47.TSCN-CU-2012-2		2,469	0
South Dakota State University				
Biological Sciences				
GGBA	47.074 / 47.3TD097		47,387	0
Southern California Earthquake Center				
Geosciences				
GLAA	47.050 / 47.49156163 SCEC#EAR-1033462		68	0
R&D				
GLAA	47.Y86606		8,248	0
Space Science Institute				
R&D				
GFBA	47.000 / 47.643		25,104	0
SRI International				
Education and Human Resources				
GFBA	47.076 / 47.115-000060		12,388	0
Geosciences				
GFBA	47.050 / 47.168-000042		18,951	0
Stanford University				
Engineering Grants				
GLAA	47.041 / 47.28139600-50542-B		522,578	0
GLAA	47.041 / 47.60334599-108886-A		36,278	0
STROUD WATER RESEARCH CENTER				
Geosciences				
GFBA	47.050 / 47.340040-55900		6,253	0
Terc				
Education and Human Resources				
GFBA	47.076 / 47.4052		52,107	0
UCAR-NCAR-Nat Ctr for Atmospheric Res				
Geosciences				
GGBA	47.050 / 47.Z16-21682		5,105	0
UMASS-University of Massachusetts				
Geosciences				
GGBA	47.050 / 47.14-007985 B 00 PO A000167217		78,294	0
Universidad Metropolitana				
Geosciences				
GFBA	47.050 / 47.C0013493		2,810	0
UNIVERSITY OF ALABAMA				
Engineering Grants				
GGBA	47.041 / 47.UA15-057		19,660	0
University Of Alaska				
Geosciences				
GFBA	47.050 / 47.UAF 15-0018		37,693	0
GFBA	47.050 / 47.UAF-16-0047		41,651	0
University Of Arizona				
Geosciences				
GGBA	47.050 / 47.285317		49,391	0
Mathematical and Physical Sciences				
GFBA	47.049 / 47.Y561957		1,892	0
Biological Sciences				
GFBA	47.074 / 47.28441		8,305	0
UNIVERSITY OF CALIFORNIA BERKELEY				
Mathematical and Physical Sciences				
GFEA	47.049 / 47.00008793		171,042	0
UNIVERSITY OF CALIFORNIA LOS ANGELES				
Geosciences				
GLAA	47.050 / 47.2155 G QA132		139,819	0
University of California, Los Angeles				
Computer and Information Science and Engineering				
GGBA	47.070 / 47.0145GSA351		149,983	0
University of California, San Diego				
Mathematical and Physical Sciences				
GGBA	47.049 / 47.45214642 PO #S9000427		173,591	0
University Of Chicago				
Geosciences				
GFBA	47.050 / 47.FP052688		194,103	0
GFBA	47.050 / 47.FP057790-B		43,479	0
University Of Illinois				
Social, Behavioral, and Economic Sciences				
GFBA	47.075 / 47.2009-04695-02-00		43,148	0
University of Maryland				
Mathematical and Physical Sciences				
GGBA	47.049 / 47.Z353403		337	0

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Biological Sciences				
GGBA	47.074 / 47.Z355903		831	0
University Of Miami				
Geosciences				
GFBA	47.050 / 47.S13-0014		74,398	0
GGBA	47.050 / 47.S1602		65,607	0
University Of Michigan				
Social, Behavioral, and Economic Sciences				
GGBA	47.075 / 47.3003986024		1,086	0
University Of Minnesota				
Engineering Grants				
GGBA	47.041 / 47.A005262301		23,611	0
Geosciences				
GFBA	47.050 / 47.A003176702		31,069	0
GFBA	47.050 / 47.T5366216009		1	0
GFBA	47.050 / 47.A003176710		8,605	0
International Science and Engineering (OISE)				
GFEA	47.079 / 47.A003418205		71,379	0
UNIVERSITY OF NEBRASKA OMAHA				
Computer and Information Science and Engineering				
GFEA	47.070 / 47.2013-122-SC2		931	0
University Of New Hampshire				
Geosciences				
GFBA	47.050 / 47.12-030		51,579	0
UNIVERSITY OF NORTH TEXAS				
Computer and Information Science and Engineering				
GFEA	47.070 / 47.GF1629-1		2,382	0
University of Notre Dame				
Mathematical and Physical Sciences				
GGBA	47.049		2,300	0
Biological Sciences				
GGBA	47.074 / 47.202432		595	0
University of Southern California				
Geosciences				
GLAA	47.050 / 47.43058183		12,297	0
University Of Texas At Austin				
Geosciences				
GFBA	47.050 / 47.UTA11-001080		280,725	0
GFBA	47.050 / 47.UTA15-000882		87,924	0
Office of Cyberinfrastructure				
GFBA	47.080 / 47.UTA13-000073		179,892	0
University Of Virginia				
Computer and Information Science and Engineering				
GFBA	47.070 / 47.GA10882-136917		565	0
University Of Washington				
Mathematical and Physical Sciences				
GGBA	47.049 / 47.BPO6163 Amend 1		11,690	0
University Of Wisconsin System				
Education and Human Resources				
GFBA	47.076 / 47.490K906		55,000	0
Vanderbilt University				
Geosciences				
GFBA	47.050 / 47.2414-015020		167,157	0
Wested				
Education and Human Resources				
GFBA	47.076 / 47.5436 S07-081		54	0
University Of California Berke				
Computer and Information Science and Engineering				
GFBA	47.070 / 47.8654		44,297	0
Mathematical and Physical Sciences				
GFBA	47.049 / 47.7961		95,565	0
GFBA	47.049 / 47.8049		35,107	0
GFBA	47.049 / 47.8846		14,641	0
Biological Sciences				
GFBA	47.074 / 47.8855		7,675	0
University Corp For Atmospheri				
Education and Human Resources				
GFBA	47.076 / 47.Z16-22646		10,617	0
Geosciences				
GFBA	47.050 / 47.P1518708		9,159	0
GFBA	47.050 / 47.Z13-79149		11,119	0
GFBA	47.050 / 47.Z13-96767		70,510	0
GFBA	47.050 / 47.Z14-12899		429,756	0
GFBA	47.050 / 47.P1625281		7,443	0
Northwest Research Associates				
Geosciences				
GFBA	47.050 / 47.NWRA-13-S-165		32,423	0
Massachusetts Institute Of Tec				
Engineering Grants				
GFBA	47.041 / 47.5710003700		114,495	0
Woods Hole Oceanographic Insti				
Geosciences				
GFBA	47.050 / 47.A101260		14,392	0
University Of California At Sa				
Engineering Grants				
GFBA	47.041 / 47.62686592		72,688	0
Geosciences				
GFBA	47.050 / 47.67884948		6,523	0
Biological Sciences				
GFBA	47.074 / 47.65085181		(3,489)	0
Social, Behavioral, and Economic Sciences				
GFBA	47.075 / 47.10321142		107,503	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME / STATE AGENCY / CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
University Of Maryland College			
Computer and Information Science and Engineering			
GFBA 47.070 / 47.27339-Z4322001		48,732	0
Georgia Institute Of Technolog			
Engineering Grants			
GFBA 47.041 / 47.RE385-G1		10,489	0
GFBA 47.041 / 47.RE650-G1		431,189	0
University Of North Carolina C			
R&D			
GFBA 47.000 / 47.20120250-01-UCB		12,328	0
Rsch Fund Of City University O			
Geosciences			
GFBA 47.050 / 47.40E45-A		43,821	0
Rsch Fund State University Of			
Geosciences			
GFBA 47.050 / 47.65816		27,095	0
National Ecological Observator			
R&D			
GFBA 47.000 / 47.1010-214-AOP		33,633	0
American Educational Research			
R&D			
GFBA 47.000 / 47.OCG6076B		5,555	0
Geoff-Haines-Stiles Production			
R&D			
GFBA 47.000 / 47.OCG6233B		8,229	0
National Girls Collaborative P			
R&D			
GFBA 47.000 / 47.CC2015-04		201	0
ASSOCIATION OF PUBLIC LAND-GRA			
R&D			
GFBA 47.000 / 47.OCG6213B		31,899	0
National Radio Astronomy Obser			
Mathematical and Physical Sciences			
GFBA 47.049 / 47.PO 346956 / OCG6104		5,413	0
GFBA 47.049 / 47.SOSPA2-022		8,164	0
GFBA 47.049 / 47.OCG6098B / PO 347845		32,337	0
University Of California At Da			
Geosciences			
GFBA 47.050 / 47.200911281-05		52,703	0
Trans- NSF Recovery Act Research Support			
GFBA 47.082 / 47.09-000069-01		40	0
University Of Southern Califor			
Geosciences			
GFBA 47.050 / 47.44419538		898	0
Consortium For Ocean Leadershi			
Geosciences			
GFBA 47.050 / 47.T354A121		14,841	0
University Of Texas At El Paso			
Computer and Information Science and Engineering			
GFBA 47.070 / 47.26-3510-79-61		1	0
National Bureau Of Economic Re			
Social, Behavioral, and Economic Sciences			
GFBA 47.075 / 47.303555000797107000		24,050	0
Tennessee Technological Univer			
Education and Human Resources			
GFBA 47.076 / 47.P0005460		1,955	0
MATHEMATICAL ASSOCIATION OF AM			
Education and Human Resources			
GFBA 47.076 / 47.3-8-710-953		21,940	0
Twin Cities Public Television			
Education and Human Resources			
GFBA 47.076 / 47.21211-01-03563		42,260	0
GFBA 47.076 / 47.21217-03626		19,092	0
Computer and Information Science and Engineering			
GFCA 47.070		782,711	0
Education and Human Resources			
GFCA 47.076		158,658	0
Engineering Grants			
GFCA 47.041		30,470	0
Mathematical and Physical Sciences			
GFCA 47.049		166,817	0
Biological Sciences			
GFCA 47.074		210,538	0
University of Alaska at Anchorage			
Polar Programs (B) -			
GGBA 47.078 / 47.PO# P0491050 Subaward# 1304879		21,697	0
First Solar, Inc.			
R&D			
GGBA 47.Cost Share for 5301042		22,847	0
American Physical Society			
R&D			
GLAA 47.2015-16		776	0
University of Illinois @ Champaign-Urbana			
Geosciences			
GLAA 47.050 / 47.2015-03407-01		26,313	0
GLAA 47.050 / 47.2015-03047-01		8,650	0
The Regents of the University of California			
Education and Human Resources			
GLAA 47.076 / 47.201016466-01		80,451	0
Mango Materials			
R&D			
GLAA 47.CHECK NO 1001		9,425	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Stevens Institute of Technology			
R&D			
GLAA 47.NSF-ENGAGE		1	0
The Geological Society of America			
R&D			
GLAA 47.CSM 16-0062		11,527	0
PASS-THROUGH PROGRAMS FROM: Total		**9,354,364**	**8,608**
NATIONAL SCIENCE FOUNDATION Total		116,562,128	9,617,813
NATIONAL SCIENCE FOUNDATION Total		**116,562,128**	**9,617,813**
NUCLEAR REGULATORY COMMISSION			
NUCLEAR REGULATORY COMMISSION			
DIRECT FROM:			
NUCLEAR REGULATORY COMMISSION			
R&D			
GLAA 77.NRC-HQ-14-G-0047		53,139	0
U.S. Nuclear Regulatory Commission Office of Research Financial Assistance Program			
GFBA 77.009		266,134	0
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program			
GLAA 77.008 / 77.NRC-HQ-11G-38-0062		(2,933)	0
GLAA 77.008 / 77.NRC-HQ-84-15-G-0016		72,800	0
DIRECT FROM: Total		**389,140**	**0**
NUCLEAR REGULATORY COMMISSION Total		389,140	0
NUCLEAR REGULATORY COMMISSION Total		**389,140**	**0**
OFFICE OF PERSONNEL MANAGEMENT			
OFFICE OF PERSONNEL MANAGEMENT			
DIRECT FROM:			
OFFICE OF PERSONNEL MANAGEMENT			
Intergovernmental Personnel Act (IPA) Mobility Program			
GFEA 27.011		5,202,782	0
DIRECT FROM: Total		**5,202,782**	**0**
OFFICE OF PERSONNEL MANAGEMENT Total		5,202,782	0
OFFICE OF PERSONNEL MANAGEMENT Total		**5,202,782**	**0**
PEACE CORP			
PEACE CORP			
DIRECT FROM:			
PEACE CORP			
R&D			
GGBA 08.PC-12-8-095 Mod 3		1,937	0
DIRECT FROM: Total		**1,937**	**0**
PEACE CORP Total		1,937	0
PEACE CORP Total		**1,937**	**0**
TENNESSEE VALLEY AUTHORITY			
TENNESSEE VALLEY AUTHORITY			
DIRECT FROM:			
TENNESSEE VALLEY AUTHORITY			
TVA Energy Research and Technology Applications			
GFBA 62.001		224,360	0
DIRECT FROM: Total		**224,360**	**0**
PASS-THROUGH PROGRAMS FROM:			
Riverside Technology Inc			
TVA Energy Research and Technology Applications			
GFBA 62.001 / 62.002 / CADSWES-TVA T		17,881	0
GFBA 62.001 / 62.001 / CADSWES-TVA T		1	0
GFBA 62.001 / 62.CADSWES-TVA TO4		3,882	0
PASS-THROUGH PROGRAMS FROM: Total		**21,764**	**0**
TENNESSEE VALLEY AUTHORITY Total		246,124	0
TENNESSEE VALLEY AUTHORITY Total		**246,124**	**0**
UNITED STATES INSTITUTE OF PEACE			
UNITED STATES INSTITUTE OF PEACE			
DIRECT FROM:			
UNITED STATES INSTITUTE OF PEACE			
Annual Grant Competition			
GFBA 91.001		49,906	0
DIRECT FROM: Total		**49,906**	**0**
UNITED STATES INSTITUTE OF PEACE Total		49,906	0
UNITED STATES INSTITUTE OF PEACE Total		**49,906**	**0**
SCHOLARSHIP AND FELLOWSHIP FOUNDATIONS			
VIETNAM EDUCATION FOUNDATION			
DIRECT FROM:			
VIETNAM EDUCATION FOUNDATION			
U.S. Faculty Scholar Grants			
GFBA 85.801		43,256	0
DIRECT FROM: Total		**43,256**	**0**
VIETNAM EDUCATION FOUNDATION Total		43,256	0
SCHOLARSHIP AND FELLOWSHIP FOUNDATIONS Total		**43,256**	**0**
RESEARCH AND DEVELOPMENT CLUSTER Total		**731,581,665**	**86,837,714**
SECTION 8 PROJECT-BASED CLUSTER			
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
OFFICE OF PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
DIRECT FROM:			
OFFICE OF PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Lower Income Housing Assistance Program: Section 8 Moderate Rehabilitation			
NAAA 14.856 / 14.CO911		111,292	0
DIRECT FROM: Total		**111,292**	**0**
OFFICE OF PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total		111,292	0
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Total		**111,292**	**0**
SECTION 8 PROJECT-BASED CLUSTER Total		**111,292**	**0**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
SNAP CLUSTER			
DEPARTMENT OF AGRICULTURE			
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE			
DIRECT FROM:			
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE			
Supplemental Nutrition Assistance Program			
IHAA 10.551		742,325,172	1,909,090
State Administrative Matching Grants for the Special Nutrition Assistance Program			
IHAA 10.561		16,242,933	42,098,597
DIRECT FROM: Total		**758,568,105**	**44,007,687**
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE Total		758,568,105	44,007,687
DEPARTMENT OF AGRICULTURE Total		**758,568,105**	**44,007,687**
SNAP CLUSTER Total		**758,568,105**	**44,007,687**
SPECIAL EDUCATION CLUSTER (IDEA)			
DEPARTMENT OF EDUCATION			
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION			
DIRECT FROM:			
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION			
Special Education: Grants to States			
DAAA 84.027		13,188,758	154,493,357
Special Education_Preschool Grants			
DAAA 84.173		1,219,374	4,057,553
DIRECT FROM: Total		**14,408,132**	**158,550,910**
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION Total		14,408,132	158,550,910
DEPARTMENT OF EDUCATION Total		**14,408,132**	**158,550,910**
SPECIAL EDUCATION CLUSTER (IDEA) Total		**14,408,132**	**158,550,910**
STUDENT FINANCIAL ASSISTANCE PROGRAMS CLUSTER			
DEPARTMENT OF EDUCATION			
OFFICE OF FEDERAL STUDENT AID, DEPARTMENT OF EDUCATION			
DIRECT FROM:			
OFFICE OF FEDERAL STUDENT AID, DEPARTMENT OF EDUCATION			
Federal Direct Student Loans			
GFBA 84.268		131,209,178	0
GFCA 84.268		61,667,574	0
GFEA 84.268		178,560,711	0
GGBA 84.268		162,177,983	0
GGEA 84.268		79,251,367	0
GGJA 84.268 / 84.P268K131209		18,636,767	0
GJBA 84.268		10,223,202	0
GJCA 84.268		10,143,077	0
GJDA 84.268		12,492,312	0
GJEA 84.268		39,447,940	0
GJFA 84.268		1,277,926	0
GJGA 84.268		1,151,873	0
GJHA 84.268		1,605,443	0
GJJA 84.268		16,652,771	0
GJKA 84.268		10,785,312	0
GJLA 84.268		9,908,283	0
GJMA 84.268		1,843,783	0
GJRA 84.268		3,487,265	0
GJTA 84.268		2,156,078	0
GKAA 84.268		71,016,301	0
GLAA 84.268 / 84.P268Kx1201		29,265,171	0
GTAA 84.268	*	77,980,711	0
GYAA 84.268		20,783,094	0
GZAA 84.268		41,554,865	0
GSAA 84.268 / 84.P268K165271		14,625,116	0
GWAA 84.268		12,169,284	0
Federal Pell Grant Program			
GFCA 84.063		13,427,091	0
GFEA 84.063		15,915,138	0
GGBA 84.063		22,099,898	0
GGEA 84.063		9,628,414	0
GGJA 84.063		7,864,183	0
GJBA 84.063		6,459,635	0
GJCA 84.063		7,748,330	0
GJDA 84.063		13,368,994	0
GJEA 84.063		20,131,942	0
GJFA 84.063		1,072,438	0
GJGA 84.063		1,514,879	0
GJHA 84.063		2,558,175	0
GJJA 84.063		20,416,264	0
GJKA 84.063		10,929,184	0
GJLA 84.063		7,985,264	0
GJMA 84.063		2,732,148	0
GJRA 84.063		1,893,218	0
GJTA 84.063		1,008,769	0
GKAA 84.063		12,071,525	0
GLAA 84.063 / 84.P063P0x1201		2,920,573	0
GTAA 84.063		28,105,648	0
GWAA 84.063		2,425,723	0
GYAA 84.063		4,636,811	0
GZAA 84.063		14,062,282	0
GSAA 84.063 / 84.P063P155271		5,603,696	0
Federal Supplemental Educational Opportunity Grants			
GFCA 84.007		373,577	0
GFEA 84.007		355,179	0
GGBA 84.007		554,718	0
GGJA 84.007		574,151	0
GJBA 84.007		190,547	0
GJCA 84.007		263,309	0
GJDA 84.007		259,499	0
GJEA 84.007		413,466	0
GJFA 84.007		14,273	0
GJGA 84.007		25,920	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY | CFDA NUMBER / OTHER ID NUMBER | NONCASH INDICATOR | DIRECT EXPENDITURES | PASSED THROUGH

GJHA	84.007		32,349	0
GJJA	84.007		370,000	0
GJKA	84.007		180,808	0
GJLA	84.007		216,308	0
GJMA	84.007		62,304	0
GJRA	84.007		24,221	0
GJTA	84.007		25,368	0
GKAA	84.007		269,322	0
GLAA	84.007 / 84.P007A0x0707		104,930	0
GTAA	84.007		812,622	0
GWAA	84.007		85,760	0
GYAA	84.007		145,580	0
GZAA	84.007		160,544	0
GSAA	84.007 / 84.P007A150715		101,200	0
Federal Work Study Program				
GFCA	84.033		547,474	0
GFEA	84.033		1,243,245	0
GGBA	84.033		947,524	0
GGJA	84.033		375,252	0
GJBA	84.033		164,623	0
GJCA	84.033		133,661	0
GJDA	84.033		201,312	0
GJEA	84.033		452,174	0
GJFA	84.033		17,638	0
GJGA	84.033		25,289	0
GJHA	84.033		60,820	0
GJJA	84.033		403,771	0
GJKA	84.033		169,663	0
GJLA	84.033		177,033	0
GJMA	84.033		100,683	0
GJRA	84.033		97,740	0
GJTA	84.033		32,484	0
GKAA	84.033		347,310	0
GLAA	84.033 / 84.P033A0x0707		283,522	0
GTAA	84.033		526,323	0
GWAA	84.033		187,283	0
GYAA	84.033		289,320	0
GZAA	84.033		226,725	0
GSAA	84.033 / 84.P033A150715		156,041	0
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)				
GFEA	84.379		65,269	0
GGJA	84.379 / 84.P379T121209		22,261	0
GKAA	84.379		7,416	0
GTAA	84.379		88,169	0
Postsecondary Education Scholarships for Veteran's Dependents				
GGBA	84.408		5,382	0
DIRECT FROM: Total			**1,269,624,971**	**0**
PASS-THROUGH PROGRAMS FROM:				
Federal Pell Grant Program				
GFBA	84.063 / 84.		19,091,450	0
Federal Supplemental Educational Opportunity Grants				
GFBA	84.007 / 84.		1,048,366	0
Federal Work Study Program				
GFBA	84.033 / 84.		1,412,585	0
PASS-THROUGH PROGRAMS FROM: Total			**21,552,401**	**0**
OFFICE OF FEDERAL STUDENT AID, DEPARTMENT OF EDUCATION Total			1,291,177,372	0
OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION				
DIRECT FROM:				
OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION				
Federal Perkins Loan Program_Federal Capital Contributions				
GFBA	84.038		17,479,523	0
GFCA	84.038		3,865,045	0
GFEA	84.038		6,991,967	0
GGBA	84.038		14,938,066	0
GGJA	84.038	*	5,526,599	0
GJTA	84.038		14,984	0
GKAA	84.038	*	5,963,363	0
GLAA	84.038		3,950,707	0
GSAA	84.038 / 84.Perkins		2,249,161	0
GTAA	84.038	*	11,177,867	0
GWAA	84.038		1,073,859	0
GYAA	84.038	*	740,856	0
GZAA	84.038	*	1,348,337	0
DIRECT FROM: Total			**75,320,334**	**0**
OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION Total			75,320,334	0
DEPARTMENT OF EDUCATION Total			**1,366,497,706**	**0**
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				
DIRECT FROM:				
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Nurse Faculty Loan Program (NFLP)				
GFEA	93.264		977,915	0
GKAA	93.264		85,078	0
Nursing Student Loans				
GFEA	93.364		2,761,422	0

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME STATE AGENCY CFDA NUMBER / OTHER ID NUMBER	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students			
GFEA 93.342		2,469,391	0
DIRECT FROM: Total		**6,293,806**	**0**
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		6,293,806	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		**6,293,806**	**0**
STUDENT FINANCIAL ASSISTANCE PROGRAMS CLUSTER Total		**1,372,791,512**	**0**
TANF CLUSTER			
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
DIRECT FROM:			
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Temporary Assistance for Needy Families			
IHAA 93.558		7,695,859	125,128,390
DIRECT FROM: Total		**7,695,859**	**125,128,390**
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		7,695,859	125,128,390
DEPARTMENT OF HEALTH AND HUMAN SERVICES Total		**7,695,859**	**125,128,390**
TANF CLUSTER Total		**7,695,859**	**125,128,390**
TRANSIT SERVICES PROGRAMS CLUSTER			
DEPARTMENT OF TRANSPORTATION			
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION			
DIRECT FROM:			
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION			
Capital Assistance Program for Elderly Persons & Persons with Disabilities			
HAAA 20.513		281,660	3,373,471
Job Access: Reverse Commute			
HAAA 20.516		0	328,668
New Freedom Program			
HAAA 20.521		0	194,237
DIRECT FROM: Total		**281,660**	**3,896,376**
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION Total		281,660	3,896,376
DEPARTMENT OF TRANSPORTATION Total		**281,660**	**3,896,376**
TRANSIT SERVICES PROGRAMS CLUSTER Total		**281,660**	**3,896,376**
TRIO CLUSTER			
DEPARTMENT OF EDUCATION			
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION			
DIRECT FROM:			
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION			
TRIO: Student Support Services			
GFBA 84.042		61,221	0
GFEA 84.042		225,566	0
GGJA 84.042 / 84.P042A101156		277,498	0
GJCA 84.042		310,682	0
GJDA 84.042		256,743	0
GJFA 84.042		53,557	0
GJHA 84.042		172,137	0
GJJA 84.042		428,050	0
GJKA 84.042		277,380	0
GJMA 84.042		514,833	0
GJRA 84.042		236,870	0
GKAA 84.042		269,773	0
GSAA 84.042 / 84.P042A100802		13,858	0
GSAA 84.042 / 84.P042A110400		290,332	0
GTAA 84.042		294,827	0
GYAA 84.042		220,517	0
GZAA 84.042		209,052	0
GJEA 84.042		165,908	0
GJLA 84.042		129,142	0
GSAA 84.042 / 84.P042A151129		207,143	0
TRIO: Upward Bound			
GFEA 84.047		233,274	0
GGJA 84.047 / 84.P047A120830		458,769	0
GGJA 84.047 / 84.P047V120162		59,944	0
GJKA 84.047		323,924	0
GJMA 84.047		304,083	0
GKAA 84.047		255,599	0
GTAA 84.047		698,643	0
GYAA 84.047		486,470	0
GGBA 84.047 / 84.P047A120867		472,136	0
GSAA 84.047 / 84.P047A120583		257,401	0
TRIO_McNair Post-Baccalaureate Achievement			
GKAA 84.217		268,136	0
TRIO: Talent Search			
GGBA 84.044 / 84.P044A110356 Action 7		20,652	0
GGBA 84.044 / 84.P044A110356 Action 8		364,699	0
GJBA 84.044		229,351	0
GSAA 84.044 / 84.P044A110066		296,794	0
TRIO_Educational Opportunity Centers			
GGJA 84.066 / 84.P066A110146		428,213	0
GJDA 84.066		688,137	0
GGBA 84.066 / 84.P066A12019515 Action 5		509,759	0
DIRECT FROM: Total		**10,971,073**	**0**
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION Total		10,971,073	0
DEPARTMENT OF EDUCATION Total		**10,971,073**	**0**
TRIO CLUSTER Total		**10,971,073**	**0**
WIA/WIOA CLUSTER			
DEPARTMENT OF LABOR			
EMPLOYMENT TRAINING ADMINISTRATION, DEPARTMENT OF LABOR			
DIRECT FROM:			
EMPLOYMENT TRAINING ADMINISTRATION, DEPARTMENT OF LABOR			
WIA Dislocated Worker Formula Grants			
KAAA 17.278		4,438,727	11,118,460

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY
MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)
PROGRAM NAME
STATE AGENCY CFDA NUMBER / OTHER ID NUMBER

	NONCASH INDICATOR	DIRECT EXPENDITURES	PASSED THROUGH
WIA/WIOA Adult Program			
KAAA 17.258		1,645,369	9,244,445
WIA/WIOA Youth Activities			
KAAA 17.259		3,279,811	11,767,156
DIRECT FROM: Total		**9,363,907**	**32,130,061**
EMPLOYMENT TRAINING ADMINISTRATION, DEPARTMENT OF LABOR Total		9,363,907	32,130,061
DEPARTMENT OF LABOR Total		**9,363,907**	**32,130,061**
WIA/WIOA CLUSTER Total		**9,363,907**	**32,130,061**
Grand Total		**10,501,283,540**	**1,817,309,861**

FOOTNOTES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARD FOR THE FISCAL YEAR ENDING JUNE 30, 2016

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the State of Colorado agencies and institutions of higher education. The information in this schedule is presented in accordance with the requirements 2 C.F.R. §200.510(b). Under 2 C.F.R. §200.502, an award is considered expended when certain events related to the award occur. These include:

- Expenditure/expense transactions associated with grants, cost reimbursement contracts, cooperative agreements, and direct appropriations. The State of Colorado recognizes expenditures/expenses on the modified accrual or full accrual basis depending on the fund used. See note 5 of the Basic Financial Statements for additional information.
- Disbursement of amounts entitling the State to an interest subsidy
- Use of loan proceeds under loan and loan guarantee programs
- Distribution or consumption of food commodities
- Receipt of property or surplus property
- Disbursement of funds to subrecipients
- The period when insurance is in force
- Receipt or use of program income

As a result of these criteria, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Note 2. Indirect Costs

The State of Colorado does not elect to charge a statewide de minimis rate of 10% of modified total direct costs.

Note 3. Subrecipients

All amounts passed-through to subrecipients are identified in the Report under the column titled "PASSED THROUGH".

Note 4. Unemployment Insurance Expenditures

The State Department of Labor and Employment expended $554,734,301 for grant 17.225 - Unemployment Insurance for Federal Employee Compensation Act (FECA) Reimbursable, Federal Extended Benefits, and Temporary Extended Unemployment Compensation (TEUC) Benefit Payments. The total expenditure amount includes the federal portion of the grants and the required state match in the amounts of $68,901,953 and $485,832,348, respectively.

Note 5. Fire Management Assistance Grant

The State Department of Public Safety expended $9,621,395 for grant 97.046 – Fire Management Assistance Grant. This amount is related to cash expenditures approved by the Federal Emergency Management Agency in Fiscal Year 2016, but incurred in prior fiscal years.

Note 6. Loan Balances for Federal Loan Programs

Federal student loan programs administered directly by Colorado institutions of higher education and the balances of directly administered loans outstanding as of June 30, 2016 are listed below. The amounts listed below reflect the balances, net of allowance for doubtful accounts. The balances and transactions relating to these programs are included in the State of Colorado's basic financial statements.

Program Name	*CFDA Number*	*Dept Code*	*Outstanding Balance, 6/30/2016*
Federal Family Education Loans	84.032	GDAA	$8,337,934,440
Program Total			8,337,934,440
Federal Perkins Loan Program_Federal Capital Contributions	84.038	GFBA	16,027,482
	84.038	GFCA	3,171,647
	84.038	GFEA	5,058,907
	84.038	GGBA	17,005,964
	84.038	GGJA	2,611,351
	84.038	GJTA	634,222
	84.038	GKAA	4,291,870
	84.038	GLAA	3,671,624
	84.038	GSAA	1,957,705
	84.038	GTAA	8,945,903
	84.038	GWAA	787,947
	84.038	GYAA	740,856
	84.038	GZAA	951,485
Program Total			65,856,963
Nurse Faculty Loan Program (NFLP)	93.264	GFEA	757,934
	93.264	GKAA	402,018
Program Total			1,159,952
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	GFEA	1,845,494
Program Total			1,845,494
Nursing Student Loans	93.364	GFEA	2,048,303
Program Total			2,048,303
Total Loans Outstanding Balance			$8,408,845,152

Note 7. State Department Codes and Names

Dept Code	***Dept Description***	***Dept Code***	***Dept Description***
AAAA	DEPARTMENT OF PERSONNEL AND ADMINISTRATION	GJTA	COLORADO NORTHWESTERN COMMUNITY COLLEGE
BAAA	DEPARTMENT OF AGRICULTURE	GKAA	UNIVERSITY OF NORTHERN COLORADO
BCAA	CONSERVATION BOARD	GLAA	COLORADO SCHOOL OF MINES
BDAA	AGRICULTURAL SERVICES CONSERVATION	GSAA	FORT LEWIS COLLEGE
BEAA	AGRICULTURAL SERVICES ANIMAL	GTAA	METROPOLITAN STATE UNIVERSITY OF DENVER
BIAA	AGRICULT SERVICES INSPECTION CONSUMER SERVICES	GWAA	WESTERN STATE COLORADO UNIVERSITY
BMAA	AGRICULTURAL MARKETS DIVISION	GYAA	ADAMS STATE UNIVERSITY
BPAA	AGRICULTURAL SERVICES PLANT	GZAA	COLORADO MESA UNIVERSITY
CAAA	DEPARTMENT OF CORRECTIONS	HAAA	DEPARTMENT OF TRANSPORTATION
CFAA	CORRECTIONAL INDUSTRIES	HTBA	STATEWIDE BRIDGE ENTERPRISE
DAAA	DEPARTMENT OF EDUCATION	HTCA	HIGH PERFORMANCE TRANSPORTATION ENTERPRISE
EAAA	OFFICE OF THE GOVERNOR	IHAA	DEPARTMENT OF HUMAN SERVICES
EBBA	COMMISSION ON COMMUNITY SERVICE	JAAA	JUDICIAL BRANCH
EDAA	OFFICE OF ECONOMIC DEVELOPMENT	KAAA	DEPARTMENT OF LABOR AND EMPLOYMENT
EFAA	COLORADO ENERGY OFFICE	LAAA	DEPARTMENT OF LAW
EGBA	OFFICE OF INFORMATION TECHNOLOGY	NAAA	DEPARTMENT OF LOCAL AFFAIRS
FAAA	DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT	OAAA	DMVA - NATIONAL GUARD
GAAA	DEPARTMENT OF HIGHER EDUCATION	OBAA	DMVA - VETERANS AFFAIRS
GCAA	HISTORY COLORADO	PAAA	DEPARTMENT OF NATURAL RESOURCES
GDAA	COLLEGE ASSIST	PDAA	WATER CONSERVATION BOARD
GFBA	UNIVERSITY OF COLORADO - BOULDER	PEAA	DIVISION OF WATER RESOURCES
GFCA	UNIVERSITY OF COLORADO - COLORADO SPRINGS	PHAA	OIL AND GAS CONSERVATION COMMISSION
GFEA	UNIVERSITY OF COLORADO - DENVER	PKAA	DIVISION OF RECLAMATION MINING AND SAFETY
GGBA	COLORADO STATE UNIVERSITY	PMAA	DIVISION OF PARKS AND WILDLIFE
GGEA	COLORADO STATE UNIVERSITY - GLOBAL CAMPUS	RAAA	DEPARTMENT OF PUBLIC SAFETY
GGJA	COLORADO STATE UNIVERSITY - PUEBLO	RBAA	COLORADO STATE PATROL
GJAA	COLORADO COMMUNITY COLLEGE SYSTEM	RCAA	DIVISION OF FIRE PREVENTION AND CONTROL
GJBA	ARAPAHOE COMMUNITY COLLEGE	RDAA	DIVISION OF CRIMINAL JUSTICE
GJCA	COMMUNITY COLLEGE OF AURORA	REAA	COLORADO BUREAU OF INVESTIGATION
GJDA	COMMUNITY COLLEGE OF DENVER	RFAA	DIV OF HOMELAND SECURITY AND EMERGENCY MGMT
GJEA	FRONT RANGE COMMUNITY COLLEGE	SAAA	DEPARTMENT OF REGULATORY AGENCIES
GJFA	LAMAR COMMUNITY COLLEGE	SDAA	CIVIL RIGHTS DIVISION
GJGA	MORGAN COMMUNITY COLLEGE	SFAA	DIVISION OF INSURANCE
GJHA	OTERO COMMUNITY COLLEGE	SGAA	PUBLIC UTILITIES COMMISSION
GJJA	PIKES PEAK COMMUNITY COLLEGE	SJSA	PHARMACY BOARD
GJKA	PUEBLO COMMUNITY COLLEGE	TAAA	DEPARTMENT OF REVENUE
GJLA	RED ROCKS COMMUNITY COLLEGE	UHAA	DEPARTMENT OF HEALTH CARE POLICY AND FINANCE
GJMA	TRINIDAD STATE JUNIOR COLLEGE	VAAA	DEPARTMENT OF STATE
GJRA	NORTHEASTERN JUNIOR COLLEGE	WAAA	DEPARTMENT OF TREASURY - ADMINISTRATION

REQUIRED

COMMUNICATIONS LETTER

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OFFICE
OF THE STATE AUDITOR

We Set the Standard for Good Government

DIANNE E. RAY, CPA
STATE AUDITOR

February 27, 2017

INDEPENDENT AUDITOR'S COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

Members of the Legislative Audit Committee:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Colorado (State) for the year ended June 30, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 11, 2016. Professional standards also require that we communicate to you the following information related to our audit.

SIGNIFICANT AUDIT FINDINGS

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the State are described in Notes 1–7 to the financial statements contained in the Fiscal Year 2016 Comprehensive Annual Financial Report issued under separate cover. As described in the Introduction to the Notes to the financial

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303.869.2800

statements, the State adopted Statements of Governmental Accounting Standards (GASB Statements) No. 72, *Fair Value Measurement and Application; No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*; and No. 79, *Certain External Investment Pools and Pool Participants*, in Fiscal Year 2016. We noted no transactions entered into by the State during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the State's financial statements were taxes receivable, allowance for doubtful accounts, depreciation of capital assets, self-insurance liabilities, incurred but not reported medical assistance liabilities, net pension liabilities, pollution remediation obligation estimates, and unemployment benefits payable. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were investments, pension obligations, and other postemployment benefits.

The financial statement disclosures are neutral, consistent, and clear.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered difficulties in the timely performance and completion of our audit for Fiscal Year 2016. Specifically, the completion of our audit was delayed by over two months during Fiscal Year 2016 because of continued difficulties encountered by State departments with the State's accounting system, the Colorado Operations Resource Engine (CORE). In addition, issues in the continued implementation of GASB Statement

No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB statement No. 27* impacted the timely completion of the audit. We encountered no significant difficulties in dealing with management throughout the course of our audit.

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Section VII. Appendix B summarizes uncorrected misstatements of the financial statements. Management has determined, and we agree, that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Section VII. Appendix B also summarizes misstatements corrected by management that were detected as a result of audit procedures.

DISAGREEMENTS WITH MANAGEMENT

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

MANAGEMENT REPRESENTATIONS

We have requested and received certain representations from management that are included in the management representation letter dated February 27, 2017.

MANAGEMENT CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the State's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check

with us to determine that the consultant has all the relevant facts. During our audit we became aware that management had consulted with other accountants relating to the adoption of GASB Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year as the State's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

OTHER MATTERS

We applied certain limited procedures to the management's discussion and analysis, budgetary and actual schedules–budgetary basis, and notes to the required supplementary information that include defined benefit pension plan and other postemployment benefit information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 on the RSI do not provide us with sufficient evidence to express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund financial statements, the schedule of capital assets, and the schedule of other funds, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and

reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the transmittal letter, introductory section, the non-appropriated budget and actual schedule, and statistical section, which accompany the financial statements but are not RSI. Such information has 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 it.

INDEPENDENCE

We hereby confirm that, as of February 27, 2017, we are independent with respect to the State of Colorado under all relevant professional and regulatory standards.

RESTRICTION ON USE

This information is intended solely for the use of the Legislative Audit Committee and management of the State and is not intended to be, and should not be, used by anyone other than these specified parties. However, upon release by the Legislative Audit Committee this report is a public document.

Very truly yours,

Denver, CO
February 27, 2017

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APPENDIX A

STATE · OF · COLORADO
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FEDERAL SINGLE AUDIT
RECOMMENDATION LOCATOR

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF AGRICULTURE						
2016-001	II-6	The Colorado State Fair Authority should utilize the results of the Financial Stability Study conducted pursuant to HB 16-1237, to develop a comprehensive plan for long-term financial stability. This should include establishing realistic 5-year projections that demonstrate financial stability and include the consideration of strategies, pricing policies, and efficiencies in operations to eliminate future losses. This may also include continuing to work with the Colorado Department of Agriculture and the Joint Budget Committee to obtain additional appropriations in the State Long Bill to ensure continued operations. These 5-year projections should be provided to the Legislative Audit Committee. COMPLIANCE/OTHER MATTER	N/A	AGREE	IMMEDIATE AND ONGOING	N/A
2016-002	II-9	The Colorado State Fair Authority (Authority) should work with the Department of Agriculture (Department) to create and implement processes to obtain evidence of the Department's monthly reconciliation. The Authority should also create and implement processes to monitor and reconcile amounts posted to the general ledger for full-time certified staff payroll initiated by the Department on behalf of the Authority to ensure accuracy, on a monthly basis. These processes should be documented and staff should be cross-trained to ensure the processes continue when turnover occurs. SIGNIFICANT DEFICIENCY	N/A	AGREE	IMMEDIATELY	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-003	II-11	The Department of Agriculture (Department) should strengthen its internal controls over financial activities by (a) performing monthly reconciliations of payroll data between the State's payroll system, Colorado Personnel Payroll System, and the State's accounting system, the Colorado Operations Resource Engine; (b) formalizing and enforcing written policies and procedures over all financial activities, including the inspectors at the Brand Division; (c) providing adequate training to staff over the effective implementation and performance of internal control procedures; and (d) considering the reorganization of the Brand Division's accounting staff to ensure more consistent internal controls are followed across the Department. MATERIAL WEAKNESS	N/A	A AGREE B AGREE C AGREE D AGREE	A 7/2016 B 7/2016 C 7/2016 D IMPLEMENTED	N/A
DEPARTMENT OF CORRECTIONS						
2016-004	II-18	The Department of Corrections (Department) should strengthen its internal controls over procurement card expenditures by (a) providing training to procurement card users and approvers. The training should emphasize the importance of following the State's established procedures for review and approval, and (b) reinstating the monthly review process by the internal audit division and institute a process for assigning backups. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 3/2017 B 3/2017	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-050	III-6	The Department of Corrections (Department) should strengthen its internal controls over the preparation of the Exhibit K1, *Schedule of Federal Assistance*, including the proper identification of federal awards by (a) providing training to supervisors who may be in a position to receive and/or enter into any agreements that are related to the Department's operations. The training should emphasize the requirements of the Uniform Guidance, including key items to look for when identifying a federal award and reporting requirements; and (b) implementing a process requiring management review and approval of all new federal contracts and agreements, to ensure any federal awards are assessed appropriately. SIGNIFICANT DEFICIENCY	15.229 (L) DOI	A AGREE B AGREE	A 1/2017 B 3/2017	Lenny Merriam 719-269-4214
OFFICE OF THE GOVERNOR						
2016-005	II-25	The Office of the Governor (Office) should safeguard information contained in the Colorado Operations Resource Engine (CORE) system by (a) developing, documenting, and implementing procedures for disabling CORE user access in a timely manner for employees that leave the Office, and (b) establishing and implementing a process to periodically reconcile CORE access for all staff to ensure that access is disabled for former employees. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 12/2016 B 12/2016	N/A
2016-006	II-31	The Governor's Office of Information Technology (OIT) should improve information technology internal controls by (a) developing a formalized training program for OIT staff related to the most current Colorado Information Security Policies and incorporating the identified gaps in the IT Directors' understanding of the policies, (b) requiring that OIT staff attend the formalized training program stated in PART A of this recommendation and documenting and maintaining staff attendance records, and (c) developing a formal mechanism to hold OIT staff accountable for implementing security policy requirements that are applicable to their job functions. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE C AGREE	A 4/2017 B 4/2017 C 8/2017	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-007	II-37	The Governor's Office of Information Technology (OIT) should improve internal controls over its service level commitment processes with other Executive Branch agencies by (a) documenting a written service level commitment procedure and communicating it to OIT staff responsible for drafting and managing service level commitments between OIT and the Executive Branch agencies; (b) finalizing a service level commitment template that clearly outlines the minimum requirements. This template should be included with the service level commitment procedure recommended in PART A; and (c) instituting a tracking mechanism to ensure that service level commitments are in place, reviewed, and updated, as necessary. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE C AGREE	A 10/2017 B 10/2017 C 11/2016	N/A
2016-008	II-40	The Governor's Office of Information Technology (OIT) should improve logical access controls over the CORE interface server by (a) implementing appropriate account management controls to ensure compliance with all relevant information security and user account management policies, (b) training OIT staff on all relevant information security and user account management policies, and (c) establishing a mechanism to hold staff accountable for following relevant information security and user account management policies. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE C AGREE	A 1/2017 B 4/2017 C 8/2017	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-009	II-45	The Governor's Office of Information Technology (OIT) should improve IT general controls over the GenTax system by (a) reviewing the GenTax disaster recovery plan (Plan) at least annually, or when changes to the information system, such as contact information, require such changes to ensure compliance with state information security policies; (b) documenting the reviews of the GenTax Plan, as indicated in PART A, and noting whether any updates are made; and (c) providing training to OIT staff to ensure that they are aware of and follow all applicable state information security policies, including those related to reviewing and updating system Plans. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE C AGREE	A 6/2017 B 6/2017 C 4/2017	N/A
2016-010	II-49	The Governor's Office of Information Technology (OIT) should work with the Department of Personnel & Administration, as needed, to improve KRONOS's general computer controls by documenting and testing a disaster recovery plan for KRONOS that incorporates all components listed in Colorado Information Security Policies. SIGNIFICANT DEFICIENCY	N/A	AGREE	11/2016	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-011	II-63	The Governor's Office of Information Technology (OIT) should improve oversight of CGI, as the CORE application's third-party service provider, to ensure compliance with the Colorado Information Security Policies (Security Policy or Policies) by (a) amending the CGI contract as necessary to clearly and unambiguously state that the contractor is required to comply with all current and future updated State of Colorado Information Security Policies; (b) ensuring it has a process and effective mechanism in place to assess CGI for compliance with the CISPs including ensuring that CGI's policies and procedures for CORE comply with the Security Policies; and (c) amending the CGI contract as necessary to assign DPA/OSC primary responsibility for contract oversight, while stipulating that OIT should continue to ensure compliance with the Security Policies. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE C AGREE	A 7/2017 B 7/2018 C 7/2017	N/A
2016-012	II-65	The Office of the Governor should strengthen its internal controls over capital assets by (a) developing a comprehensive process to analyze significant capital asset additions, including computer software projects, and ensure they are appropriately capitalized or expensed in accordance with Governmental Accounting Standards Board Statement No. 51 and State Fiscal Rules; and (b) completing an analysis and reconciliation of capitalized expenditures and related depreciation recorded in the State's accounting system, the Colorado Operations Resource Engine, in Fiscal Year 2015 and working with the Office of State Controller to correct the errors and omissions. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 12/2016 B IMPLEMENTED	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-013	II-65	The Office of the Governor (Office) should strengthen internal controls over payroll by (a) updating and formalizing policies and procedures for completeness and consistency across divisions, to ensure accurate and timely payroll accounting and reporting; (b) ensuring monthly reconciliations are performed between the State's payroll system, the Colorado Personnel Payroll System, and the State's accounting system, the Colorado Operations Resource Engine; (c) ensuring Personnel Action Forms contain required signatures and are supported by offer letters, as appropriate; (d) providing training to personnel over the effective implementation of internal controls that enforces the importance of properly designed controls, effectively performing those controls, and complying with Office procedures and State Fiscal Rules; and (e) reconciling the overstatement of $741,000 in payroll expenses and identifying and correcting the cause of the overstatement. MATERIAL WEAKNESS	N/A	A AGREE B AGREE C AGREE D AGREE E AGREE	A 1/2017 B 1/2017 C 1/2017 D 4/2017 E IMPLEMENTED	N/A
2016-014	II-65	The Office of the Governor should strengthen its internal controls over financial accounting and reporting processes across various divisions by (a) formalizing policies and procedures over all functional accounting areas to ensure accurate and timely financial accounting and reporting, and instituting an effective secondary review process over transactions entered in the State's accounting system, Colorado Operations Resource Engine, Taxpayer Bill of Rights (TABOR) revenue accounts, and the preparation of fiscal year-end exhibits; and (b) providing comprehensive training to staff over the effective implementation of internal controls that enforces the importance of effective performance of those controls, and compliance with authoritative guidance. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 12/2016 B 1/2017	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-015	II-65	The Governor's Office of Information Technology (OIT) should improve information technology service agreement controls by (a) formalizing an agreement with the State Internet Portal Authority (SIPA) to ensure that SIPA complies with Colorado Information Security Policies, includes provisions required by OIT's vendor management policy and other applicable legal and regulatory information security requirements, and requires OIT's review and approval of any contract initiated by an Executive Branch agency for IT services provided by SIPA. This could be accomplished through a master agreement to ensure coverage of all state contracts; (b) instituting an effective mechanism to track vendor agreements with SIPA; (c) communicating with Executive Branch agencies OIT's responsibility to review and approve all SIPA contracts, in the event a formalized agreement is not put in place, as described in PART A; and (d) updating all existing and future information technology service contracts between Executive Branch agencies and SIPA, as applicable, to comply with Colorado Information Security Policies and include the provisions required by the OIT's vendor management policy and other applicable legal and regulatory information security requirements, in the event that a formalized agreement is not put in place, as described in PART A. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE C AGREE D AGREE	A 10/2017 B IMPLEMENTED AND ONGOING C 7/2016 D 10/2017	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-016	II-65	The Governor's Office of Information Technology (OIT) should improve GenTax information security controls by (a) granting GenTax new user access in accordance with the Colorado Information Security Policy (Security Policy) by requiring that user access roles be clearly listed on the access request forms. Additionally, GenTax new user access should be granted only after validating that the appropriate level of approval has been obtained; (b) strengthening and documenting its Access Reconciliation process to ensure that all reviews of the GenTax database and operating system are completed in a timely manner, reconciliation documentation is retained, and that exceptions are addressed to ensure that terminated employees or employees that no longer need access do not continue to have access to the GenTax system; (c) reinstituting procedures to monitor audit logs and ensuring that all access to the GenTax database is logged according to Security Policy requirements. OIT should also review audit settings on a regular basis to confirm that policy requirements are being configured, implemented, and retained appropriately over time. In addition, Security Policies should be updated to address audit log security, segregation of duties, and configuration requirements to ensure protection of the integrity, confidentiality, and availability of logs; and (d) requiring that all support staff be made aware of, and follow all Internal Revenue Service (IRS) guidelines, including regular monitoring of support accounts that can potentially access Federal Taxpayer Information to verify that IRS and Security Policies are followed. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE C AGREE D AGREE	A 3/2017 B 12/2016 C 12/2016 D 10/2016	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-017	II-65	The Governor's Office of Information Technology (OIT) should strengthen information security system operations, and change management controls over the State's accounting system, the Colorado Operations Resource Engine (CORE) interface server by (a) enforcing existing information security system configuration policies and procedures for the CORE interface server; (b) enforcing existing change management policies and procedures to ensure that requests for change (RFC)s are assigned to appropriate technical teams and personnel and that change requests are only closed upon verification that the requests have been adequately fulfilled; and (c) ensuring that the interface server is configured as required in the OIT RFC, which was closed inappropriately before applying the change. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE C AGREE	A 7/2017 B 7/2017 C 7/2016	N/A
2016-018	II-65	The Governor's Office of Information Technology (OIT) should improve mainframe controls by (a) ensuring compliance with required policies and procedures, (b) working with the Department of Personnel & Administration (DPA) to clarify and document control responsibilities between DPA and OIT, and (c) ensuring that OIT staff are adequately trained on all relevant policy requirements and OIT procedures. MATERIAL WEAKNESS	N/A	A AGREE B AGREE C AGREE	A 1/2017 B 1/2017 C 1/2017	N/A
2016-019	II-66	The Governor's Office of Information Technology (OIT) should strengthen application information security controls over the Colorado Personnel and Payroll System (CPPS) by (a) ensuring that Security Policies are followed in relation to CPPS application audit logs, and (b) performing review to ensure changes to the CPPS application audit logs follow OIT policies. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A IMPLEMENTED B 1/2017	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-020	II-66	The Governor's Office of Information Technology (OIT) should improve Colorado Personnel and Payroll System (CPPS) change management controls by clearly assigning the appropriate responsible OIT staff to perform required regular reviews over access management to the CPPS test and production environments to ensure that access is provisioned appropriately. SIGNIFICANT DEFICIENCY	N/A	AGREE	1/2017	N/A
2016-044	II-190	The Governor's Office of Information Technology (OIT) should improve GenTax information security controls by (a) disabling GenTax system access upon notification from the Department, as required by Security Policies; (b) granting GenTax new user access to the system in accordance with Security Policies by requiring that user access roles be clearly listed on the access request forms; and (c) working with the Department of Revenue (Department) to configure the Department's operating system to automatically disable users after 90 days of inactivity, as required by Security Policies. MATERIAL WEAKNESS	N/A	A AGREE B AGREE C AGREE	A 3/2017 B 3/2017 C 7/2017	N/A
2016-046	II-197	The Governor's Office of Information Technology (OIT) should improve GenTax information security controls by (a) ensuring that account management criteria is followed when assigning support staff to the GenTax application and supporting systems, (b) including account management criteria for periodic user access reviews performed on the GenTax supporting systems, (c) establishing timelines for management to provide notification of user access removal to the access control team, and (d) following and documenting compliance with Colorado Information Security Policy requirements. MATERIAL WEAKNESS	N/A	A AGREE B AGREE C AGREE D AGREE	A 1/2017 B 12/2017 C 12/2017 D 7/2017	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF HEALTH CARE POLICY AND FINANCING						
2016-021	II-72	The Department of Health Care Policy and Financing (Department) should safeguard information contained in the Colorado Operations Resource Engine (CORE) system by (a) updating, implementing, and complying with its own procedures for disabling CORE user access in a timely manner for employees that leave the Department. This should include establishing a specific timeframe and steps for disabling user accounts; (b) reconciling CORE access to current employee listings on a monthly basis to ensure that access is appropriately disabled; and (c) cross training other employees within the finance division to ensure monthly CORE access reconciliations are performed. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE C AGREE	A 9/2017 B 9/2017 C 9/2017	N/A
2016-051	III-20	The Department of Health Care Policy and Financing should improve its controls over the Medicaid and Children's Health Insurance Program provider eligibility determination and enrollment to ensure that it complies with federal and state requirements. Specifically, it should (a) ensure that the new provider enrollment system is appropriately marking the results of the database matches; (b) provide and maintain clear documentation within application records to demonstrate compliance with federal requirements and state regulations; (c) establish a process to obtain required information to complete Social Security Administration Death Master File database checks during enrollment and monthly post enrollment checks for owners, agents, and managing employees to ensure that they are not excluded from participating in the Medicaid program; (d) revalidate all existing providers as required by federal regulations; and (e) Ensure that post-enrollment site visits of providers who are designated as "moderate" or "high" categorical risks are completed in accordance with federal requirements upon implementation of Colorado interChange. MATERIAL WEAKNESS	93.767 93.777 93.778 (A)(B)(E)(N) HHS	A AGREE B AGREE C AGREE D AGREE E AGREE	A 7/2017 B 7/2017 C 7/2017 D 7/2017 E 7/2017	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-052	III-26	The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over third-party "service organizations" systems for Medicaid Management Information System (MMIS) and Colorado Benefits Management System (CBMS) by (a) establishing a formal process to review SSAE 16 reports for MMIS and CBMS SSAE 16 reports, (b) instituting and documenting a monitoring process over its third-party service organizations to ensure they are held accountable for information system controls over the MMIS and CBMS, and that exceptions noted in the SSAE 16 reports are remediated in a timely manner, and (c) ensuring that Complementary User Entity Controls noted in the SSAE 16 reports are fully assessed and implemented by the Department. SIGNIFICANT DEFICIENCY	93.767 93.777 93.778 (A)(B)(E)(N) HHS	A AGREE B AGREE C AGREE	A 7/2017 B 7/2017 C 7/2017	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764
2016-053	III-31	The Department of Health Care Policy and Financing should improve its controls over subrecipient monitoring for the Medicaid and the State Children's Health Insurance Program by updating its current subrecipient monitoring policies to ensure compliance with Uniform Guidance, including performing the required risk assessments. SIGNIFICANT DEFICIENCY	93.767 93.777 93.778 (M) HHS	AGREE	12/2017	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764
2016-054	III-36	The Department of Health Care Policy and Financing (Department) should strengthen its internal control policies and procedures addressing effective supervisory review processes over federal reporting by (a) ensuring that the Federal Financial Reports and its associated supporting documentation are accurate and complete prior to submission to the federal government, and (b) cross training other employees within the finance division to ensure detailed reviews are performed. SIGNIFICANT DEFICIENCY	93.767 93.777 93.778 (L) HHS	A AGREE B AGREE	A 6/2017 B 6/2017	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-055	III-38	The Department of Health Care Policy and Financing should develop and implement procedures to ensure that personnel costs charged to federal grant programs are compliant with federal cost regulations issued by the Office of Management and Budget. SIGNIFICANT DEFICIENCY	93.767 93.777 93.778 (B) HHS	AGREE	7/2016	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764
2016-056	III-38	The Department of Health Care Policy and Financing should continue to work with the Department of Public Health and Environment (DPHE) to improve internal controls over the monitoring of health and safety certifications by (a) updating the tracking spreadsheet with completed survey dates, (b) formalizing the process of following up with DPHE on survey completion deficiencies, once identified, and (c) modifying the Medicaid Management Information System to automate the process for denying claims for facilities without current certifications in place for participation in the Medicaid program. SIGNIFICANT DEFICIENCY	93.777 93.778 (N) HHS	A AGREE B AGREE C AGREE	A 9/2016 B 9/2016 C 7/2017	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764
2016-057	III-38	The Department of Health Care Policy and Financing should improve controls over the processing of medical claims for the Medicaid program by programming the new Medicaid Management Information System to automatically deny Medicaid payments to providers for claims delayed by third-party insurers and submitted beyond 365 days from the date of service. SIGNIFICANT DEFICIENCY	93.777 93.778 (B) HHS	AGREE	11/2016	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764
2016-058	III-39	The Department of Health Care Policy and Financing should comply with the Federal Funding Accountability and Transparency Act's reporting requirements for the Medicaid and Children's Basic Health Plan programs. SIGNIFICANT DEFICIENCY	93.767 93.777 93.778 (L) HHS	AGREE	7/2016	Donna Kellow 303-866-3676 Greg Tanner 303-866-2764

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-059	III-39	The Department of Health Care Policy and Financing (Department) should strengthen controls to enforce proper authorizations and payments for non-preferred, restricted, and emergency prescription drug claims in the Medicaid program by (a) implementing processes to keep its pharmacy benefits management system updated with current information on all drugs that require prior authorizations; (b) implementing functionality in its pharmacy benefits management system to eliminate the ability for pharmacies to override emergency fill authorizations and to clearly identify each prescription that is an emergency fill. Once this system functionality is implemented, the Department should monitor aggregate data on a routine basis for proper use of emergency fills; (c) implementing a routine risk-based claims review process to identify and address improper prescription drug claims that do not have prior authorizations, and provide information to update the pharmacy benefits management system; and (d) reviewing the 5,154 prescription drug claims identified by this audit, which did not comply with state regulations, and recovering the questioned costs, as appropriate, from the pharmacies that received the funds. SIGNIFICANT DEFICIENCY	93.778 (A)(B) HHS	A AGREE B AGREE C AGREE D PARTIALLY AGREE	A 11/2016 B 11/2016 C 11/2016 D 8/2017	John Bartholomew 303-866-2993

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-060	III-39	The Department of Health Care Policy and Financing (Department) should implement effective processes to ensure the appropriate utilization of prescription drugs by recipients and address overutilization within the Medicaid program by (a) implementing special restrictions over the prescription drugs that a recipient receives through Medicaid if he or she meets established overutilization criteria. The Department should consider implementing various types of restrictions, such as on the number of prescriptions, drug types, and/or drug combinations that the over utilizing recipient receives within a set time frame, and on the number of providers who can prescribe to the recipient through Medicaid; and (b) analyzing the claims paid for the 17 recipients who appeared to over utilize prescription drugs through Medicaid, notifying the recipients' prescribers of potential overutilization, and based on the results of the analyses, referring the recipients to the Department's Drug Utilization Review Program and to law enforcement for investigation, as appropriate. SIGNIFICANT DEFICIENCY	93.778 (A) HHS	A AGREE B PARTIALLY AGREE	A 11/2016 B IMPLEMENTED	John Bartholomew 303-866-2993

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-061	III-39	The Department of Health Care Policy and Financing (Department) should strengthen controls to detect and prevent health care provider fraud, abuse, and misuse related to prescription drugs in the Medicaid program by (a) implementing system controls, such as in the Medicaid Management Information System (MMIS) and pharmacy benefits management system, to automatically deny claims originating from excluded providers and terminated providers. This should include updating both MMIS and the pharmacy benefits management system to include National Provider ID's for all Medicaid providers and requiring pharmacies to enter these IDs for all claims; (b) implementing a periodic review of prescription drug claims data to identify those originating from excluded and terminated providers, and recovering payments for the claims, as appropriate. This should include recovering payments for those unallowable claims identified by the audit, as appropriate; and (c) implementing routine processes to identify high risk prescribers using comprehensive risk criteria, periodically reviewing these prescribers' prescription drug claims, and referring them to the State's Medicaid Fraud and Control Unit for investigation, as appropriate, when their prescribing practices appear fraudulent. SIGNIFICANT DEFICIENCY	93.778 (A)(B)(I) HHS	A AGREE B AGREE C PARTIALLY AGREE	A 11/2016 B 11/2016 C IMPLEMENTED	John Bartholomew 303-866-2993
DEPARTMENT OF HIGHER EDUCATION—HISTORY COLORADO						
2016-022	II-81	History Colorado should safeguard information contained in the Colorado Operations Resource Engine (CORE) system by (a) Developing and implementing procedures for disabling CORE user access in a timely manner for employees that leave History Colorado. These procedures should clearly define the timeframe that is considered timely, along with the staff roles and responsibilities for disabling access for terminated employees; and (b) establishing and implementing a process to reconcile terminated employees to CORE access status for all staff on a periodic basis to ensure that access is disabled for former staff. MATERIAL WEAKNESS	N/A	A AGREE B AGREE	A 2/2017 B 2/2017	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF HIGHER EDUCATION—ADAMS STATE UNIVERSITY						
2016-023	II-86	Adams State University should improve controls over financial reporting by (a) implementing a reconciliation process between the GASB 34/35 Scholarship Allowance Schedule (Schedule), Statements of Revenues, Expenses and Changes in Net Position and the Banner system, to ensure that all revenues and scholarships are appropriately reported; (b) Implementing a review process to identify and correct errors in the University's financial statements. MATERIAL WEAKNESS	N/A	A AGREE B AGREE	A 11/2016 B 11/2016	N/A
2016-062	III-45	Adams State University should improve internal controls over the preparation of Exhibit K1 by (a) obtaining training on the Office of the State Controller's Office's *Fiscal Procedures Manual* regarding the Exhibit K1 and SEFA preparation as well as establishing written procedures to ensure that the Exhibit K1 is prepared correctly; and (b) establishing a review process for the Exhibit K1, to ensure accuracy. MATERIAL WEAKNESS	84.038 (L) ED	A AGREE B AGREE	A 12/2016 B 12/2016	Leanne Lounsbury 719-587-8042
DEPARTMENT OF HIGHER EDUCATION— COMMUNITY COLLEGE SYSTEM						
2016-063	III-52	The Colorado Community College System (CCCS) should provide oversight and training to (a) assist the Community College of Aurora and Lamar Community College with implementing appropriate internal controls over Title IV COD to Banner reconciliations to establish a sufficient system of internal controls to properly document and retain the monthly COD to Banner reconciliations in accordance with Title IV regulations, and (b) assist the Community College of Aurora with implementing appropriate internal controls over Title IV COD reporting to ensure that rejections are remediated timely and disbursements are not made to students in a rejected status in accordance with Title IV regulations. SIGNIFICANT DEFICIENCY	84.063 84.268 (L) ED	A AGREE B AGREE	A 1/2017 B 1/2017	Karla Nash 720-858-2714

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-064	III-59	The Colorado Community College System (CCCS) should continue efforts to assist Community College of Aurora, Lamar Community College, Trinidad State Junior College, Pikes Peak Community College, and Otero Junior College with implementing appropriate internal controls over Title IV enrollment reporting to ensure enrollment status changes are reported to the Clearinghouse in a timely and accurate manner. These internal controls should include formalizing policies and procedures, including a process to gain access and report individual students separately to the National Student Loan Data System, if deemed necessary, to ensure required information is reported to the National Student Loan Data System in accordance with Title IV regulations. SIGNIFICANT DEFICIENCY	84.063 84.268 (N) ED	AGREE	1/2017	Karla Nash 720-858-2714
DEPARTMENT OF HIGHER EDUCATION— COLORADO STATE UNIVERSITY SYSTEM						
2016-065	III-69	Colorado State University – System should improve internal controls over Student Financial Aid Pell and Direct Loan Program enrollment reporting to the National Student Loan Data System (NSLDS) by (a) implementing policies and procedures to ensure participating students' enrollment information is reported to NSLDS within 60 days for all students with a change in enrollment occurring during the school year. Specifically, the policies and procedures should include steps to follow up with the National Student Clearinghouse and NSLDS, as appropriate, to resolve issues if files are not being submitted in a timely manner; and (b) working with the National Student Clearinghouse to identify and resolve errors noted on roster files and resubmit corrections within the required 15 Business-Day time frame. MATERIAL WEAKNESS	84.063 84.268 (N) ED	A AGREE B AGREE	CSU – GLOBAL A 12/2016 B 12/2016 CSU – PUEBLO A 12/2016 B 12/2016 CSU–FORT COLLINS A 6/2017 B 6/2017	Lynn Johnson 970-491-5257

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-066	III-74	CSU–Pueblo should ensure that federal Pell grant reporting is accurate and performed timely by reviewing the frequency and accuracy of reporting to ensure that the disbursement date reflected by CSU-Pueblo agrees to the date reported to the federal Department of Education through the Common Origination and Disbursement System. MATERIAL WEAKNESS	84.063 (L) ED	AGREE	1/2016	Justin Streater 719-549-2967
2016-067	III-77	CSU-Pueblo should ensure it complies with notification requirements for the Direct Loan program by developing formal procedures outlining the requirement for staff to check the indicator box in PowerFAIDS during the student financial aid disbursement process in order to provide notifications within 30 days of a disbursement occurring to a student's ledger account. CSU-Pueblo should also ensure that staff are sufficiently trained on the procedures. MATERIAL WEAKNESS	84.268 (N) ED	AGREE	11/2016	Justin Streater 719-549-2967
DEPARTMENT OF HIGHER EDUCATION—FORT LEWIS						
2016-068	III-82	Fort Lewis College should improve existing controls over the preparation of Exhibit K1 by (a) revising written procedures to ensure that the Exhibit K1 is prepared correctly and ensuring the Financial Aid Office reviews the K1 prior to submission to the OSC; and (b) including the Financial Aid Office in the preparation and/or review process of the Exhibit K1, to ensure information is accurately communicated as necessary. SIGNIFICANT DEFICIENCY	84.268 (L) ED	A AGREE B AGREE	A 1/2017 B 1/2017	Cheryl Wiescamp 970-247-7364

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF HIGHER EDUCATION—METROPOLITAN STATE UNIVERSITY OF DENVER						
2016-069	III-90	Metropolitan State University of Denver should ensure it complies with federal Title IV reporting requirements by instituting monitoring procedures over the National Student Clearinghouse to ensure it submits corrected error files to the National Student Loan Data System (NSLDS) within the required 10 days. Alternatively, the University should develop its own internal process for ensuring the timely submission of error corrections to the NSLDS, without using a contractor. SIGNIFICANT DEFICIENCY	84.063 84.268 84.038 (N) ED	AGREE	7/2017	George Middlemist 303-556-4420
2016-070	III-93	Metropolitan State University of Denver should implement a process, including the creation of a standardized report, for identifying and tracking students who have not received the full amount of their federal Student Financial Assistance awards during payment periods. The standardized report should be reviewed by the University's Office of Financial Aid periodically throughout the payment period to ensure that all eligible aid is disbursed during the appropriate period. SIGNIFICANT DEFICIENCY	84.063 (N) ED	AGREE	IMMEDIATE	George Middlemist 303-556-4420

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-071	III-96	Metropolitan State University of Denver should implement and establish internal controls to ensure it complies with federal Title IV Perkins Loan requirements related to repayment plans. This should include establishing a process and procedures requiring the University's Bursar's Office to track students who cease to be enrolled at least half-time, and to ensure that the University establishes and discloses a repayment plan to such students. This process should include the creation and implementation of a report showing all students who were disbursed Perkins funds who have dropped below half-time enrollment that is generated and reviewed periodically throughout the semester to ensure that the University has established and disbursed repayment plans for students, as appropriate. The University should maintain evidence of the process being performed and that repayment plans were established and disclosed to students. SIGNIFICANT DEFICIENCY	84.038 (N) ED	AGREE	IMMEDIATE	George Middlemist 303-556-4420
DEPARTMENT OF HIGHER EDUCATION—UNIVERSITY OF COLORADO						
2016-072	III-104	The University of Colorado should ensure it complies with federal Title IV reporting requirements by instituting monitoring procedures over the National Student Clearinghouse to ensure it submits corrected error files to the National Student Loan Data System within the required 10 days. Alternatively, the University should develop its own process for ensuring the timely submission of error corrections to the NSLDS. SIGNIFICANT DEFICIENCY	84.007 84.033 84.038 84.063 84.268 84.379 84.408 (N) ED	AGREE	11/2016	Robert Kuehler 303-837-2112
2016-073	III-107	The University of Colorado should ensure that it complies with federal Pell grant reporting requirements, including that it timely reports Pell grant disbursements to the U.S. Department of Education. This should include ensuring that any changes to character limits in the University of Colorado Student Information System are within parameters that will ensure uncorrupted data files are submitted to the Common Origination and Disbursement System. SIGNIFICANT DEFICIENCY	84.063 (N) ED	AGREE	11/2016	Robert Kuehler 303-837-2112

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF HUMAN SERVICES						
2016-024	II-93	The Department of Human Services (Department) should strengthen its internal controls over user's access to the Colorado Operations Resource Engine (CORE) system by (a) developing and implementing procedures for immediately disabling CORE user access for employees that leave the Department. These procedures should clearly define the timeframe that is considered timely, along with the staff roles and responsibilities for disabling access for terminated employees; and (b) establishing written procedures and implementing a process to reconcile CORE access to terminated employees on a periodic basis to make certain that access is disabled for former staff. MATERIAL WEAKNESS	N/A	A AGREE B AGREE	A 12/2016 B 1/2017	N/A
2016-074	III-119	The Department of Human Services (DHS) should work with the Department of Labor and Employment (DOLE) through the transition between departments to strengthen controls over the Vocational Rehabilitation Program (Program) to ensure compliance with federal and state eligibility requirements and with the Program's Policy Manual by (a) Implementing a transition plan for the Program's administration, which includes instituting monitoring and supervisory review processes and revising and enforcing counselors' use of the Program's Policy Manual, as appropriate; (b) providing additional training to Program staff on overall Program requirements, including required case file documentation, and requirements for comprehensive assessments, Individualized Plans of Employment, checks for comparable benefits, financial needs analysis, communication contact with clients, and timely eligibility determination; and (c) ensuring that issues such as those identified in our audit and the Program's reviews are addressed and resolved by Program staff. MATERIAL WEAKNESS	84.126 (A) (B) (E) ED	DHS A AGREE B AGREE C AGREE DOLE A AGREE B AGREE C AGREE	DHS A 1/2018 B 1/2018 C 1/2018 DOLE A 1/2018 B 1/2018 C 1/2018	DHS Clint Woodruff 303-866-2732 DOLE Tammy Nelson 303-318-8101

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-075	III-128	The Department of Human Services (Department) should strengthen its internal controls over the Colorado Child Care Assistance Program (CCCAP) by (a) providing training to county caseworkers over CCCAP program areas and internal control procedures, including areas to address the issues identified in the audit, requiring that caseworkers from each county attend, and tracking the attendance; (b) expanding its current county monitoring process to include a review of counties' audits, including reviews of authorizations and payments, and improving reviews of counties' eligibility and case management reviews, as required by State regulations; (c) updating the policy and procedure manual and providing it to counties to use as guidance for administering the CCCAP program; and (d) resolving Child Care Automated Tracking System issues that caused incorrect parental fee calculations. MATERIAL WEAKNESS	93.575 93.596 (A) (B) (E) (M) HHS	A AGREE B AGREE C AGREE D AGREE	A IMPLEMENTED B 12/2017 C IMPLEMENTED D 8/2018	Clint Woodruff 303-866-2732
2016-076	III-133	The Department of Human Services (Department) should strengthen its internal controls over third-party "service organizations" systems by (a) establishing policies and procedures over reviews associated with the SSAE 16 reports, (b) documenting the review process over its third-party service providers to ensure that they are held accountable for information system controls over their systems and that the exceptions noted in the SSAE 16 reports are remediated in a timely manner, and (c) ensuring that Complementary User Entity Controls noted in the SSAE 16 reports are fully assessed and implemented by the Department. SIGNIFICANT DEFICIENCY	10.551 10.561 93.558 93.575 93.596 93.658 (A) (B) (E) (N) HHS USDA	A AGREE B AGREE C AGREE	A 7/2017 B 7/2017 C 7/2017	Clint Woodruff 303-866-2732

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-077	III-141	The Department of Human Services (Department) should improve its internal controls over federal grant subrecipient monitoring requirements by (a) instituting a supervisory review process over the Internal Audit Division's accumulated subrecipient tracking data to ensure required information is accurate and agrees to subrecipient-provided information and subrecipient Single Audit reports and that Division staff follow up with subrecipients on errors identified in Single Audit reports and in subrecipients' reporting to the Department to ensure that errors are corrected; (b) requiring that Division staff implement a process to reconcile subrecipient information provided by each of the Department's program divisions to information obtained by the Division and from the Department's subrecipients, as appropriate; and (c) updating the Department's subrecipient monitoring policies and procedures, as applicable, to reflect changes due to the implementation of federal *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State's financial accounting system, the Colorado Operations Resource Engine, or CORE, as appropriate. SIGNIFICANT DEFICIENCY	10.551 10.561 93.558 93.563 93.575 93.596 93.658 (M) HHS USDA	A AGREE B AGREE C AGREE	A 7/2017 B 7/2018 C IMPLEMENTED	Clint Woodruff 303-866-2732
2016-078	III-143	The Department of Human Services (Department) should ensure it complies with federal cash management regulations, including the Cash Management Improvement Act. This should include strengthening its cash management internal controls by (a) ensuring that staff complete daily reconciliations of federal funds requested and received in total and monthly reconciliations of federal funds requested and received by program and that errors are identified and corrected timely, and (b) updating cash management policies and procedures to address changes resulting from the implementation of the State's accounting system, Colorado Operations Resource Engine. MATERIAL WEAKNESS	10.551 10.561 84.126 93.558 93.563 93.575 93.596 93.959 (C) ED HHS USDA	A AGREE B AGREE	A 7/2016 B 7/2016	Clint Woodruff 303-866-2732

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-079	III-143	The Department of Human Services (Department) should ensure that it complies with federal requirements related to eligibility determinations and benefit payments for the Supplemental Nutrition Assistance Program (SNAP) by (a) reducing its payment error rates for SNAP to a level at or below the national average; and (b) ensuring that all county departments of human/social services' SNAP caseworkers are adequately trained on risk areas related to SNAP eligibility. This should include requiring all SNAP caseworkers to attend SNAP specific trainings on at least an annual basis. In addition, the Department should maintain documentation of any training events, including course names, trainers, hours, dates, and employee attendance. MATERIAL WEAKNESS	10.551 10.561 (A)(B)(E)(M) USDA	A AGREE B AGREE	A 1/2017 B 10/2016	Clint Woodruff 303-866-2732
2016-080	III-144	The Department of Human Services should improve the administration of the Colorado Works/Temporary Assistance for Needy Families (TANF) program by (a) increasing its Colorado Works/TANF Work Participation Rates by training county caseworkers on requirements for correctly reporting work countable activity hours in CBMS, and monitoring the counties for compliance; (b) continuing to provide county caseworker training on Income and Eligibility Verification System hits, Individual Responsibility Contracts, and required follow-up on felony convictions, and using its monitoring process for compliance; and (c) ensuring that CBMS system changes are made to address payment calculation errors identified in our Fiscal Year 2013 audit to correct the identified issues. SIGNIFICANT DEFICIENCY	93.558 (A)(B)(E)(M)(N) HHS	A AGREE B AGREE C AGREE	A 6/2020 B 6/2017 C IMPLEMENTED	Clint Woodruff 303-866-2732

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF LABOR AND EMPLOYMENT						
2016-025	II-95	The Department of Labor and Employment (Department) should improve its internal controls over the preparation and submission of exhibits to the Office of the State Controller by ensuring its supervisory process includes detailed reviews of all supporting documentation used to prepare exhibits. In addition, the Department should improve its review and reconciliation process throughout the year and at fiscal year-end to ensure that all general ledger accounts are properly stated in accordance with generally accepted accounting principles and meet the due dates prescribed in the Fiscal Procedures Manual. MATERIAL WEAKNESS	N/A	PARTIALLY AGREE	8/2016	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-081	III-146	The Department of Labor and Employment should work with the Governor's Office of Information Technology to improve the general information technology (IT) controls over the Colorado Unemployment Benefits System (CUBS) and Colorado Automated Tax System (CATS) by (a) developing, documenting, and implementing a user access management process, including procedures for periodically producing and reviewing a list of current system users; (b) developing and implementing a written procedure for granting user access to CUBS and CATS according to pre-established rules around segregation of duties; (c) generating and reviewing application activity logs (i.e., audit logs) to identify and investigate anomalous activity; (d) increasing the activities of the internal fraud staff by having them regularly review CUBS and CATS transactions for anomalous activity. Anomalous activity reports should be shared with IT and business staff (i.e., Division of Employment and Training program staff) and fully investigated and documented; and (e) developing written configuration management and change control policies and procedures, including procedures for handling emergency changes. The policies and procedures should define the joint roles and responsibilities of IT and Division of Employment and Training program staff. SIGNIFICANT DEFICIENCY	17.225 (L) DOL	A AGREE B AGREE C PARTIALLY AGREE D PARTIALLY AGREE E AGREE	A IMPLEMENTED B IMPLEMENTED C 12/2016 D 12/2016 E IMPLEMENTED	Tammy Nelson 303-318-8101
DEPARTMENT OF LOCAL AFFAIRS						
2016-082	III-153	The Department of Local Affairs (Department) should institute internal controls to ensure it complies with procurement requirements for the federal Hurricane Sandy Community Development Block Grant – Disaster Recovery Grants. This should include incorporating a requirement for staff to ensure that the Department's contractors or those entities contracting with the Department's subrecipients are not suspended, debarred, or otherwise excluded from participating in the contract. SIGNIFICANT DEFICIENCY	14.269 (I) (M) HUD	AGREE	9/2016	Robert Jaros 303-866-3814

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF NATURAL RESOURCES						
2016-026	II-101	The Department of Natural Resources should safeguard information contained in the Colorado Operations Resource Engine (CORE) by (a) developing a process to disable core user access and general network access in a timely manner after an employee is terminated. This process should clearly define the timeframe that is considered timely, along with staff roles and responsibilities for disabling access for terminated employees; and (b) establishing and implementing a process to reconcile terminated employees to CORE access status for all staff on a periodic basis to ensure that access is disabled for former staff. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 6/2017 B 6/2017	N/A
DEPARTMENT OF PERSONNEL & ADMINISTRATION						
2016-027	II-113	The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over financial reporting to ensure compliance with statutory reporting requirements by (a) updating and finalizing the *Fiscal Procedures Manual*, including exhibit instructions, prior to year-end close deadlines and updating all applicable information on the OSC's website. This should include analysis, guidance, and updates for all Government Accounting Standards Board Statements and federal regulations being implemented in the fiscal year prior to year-end; (b) providing guidance to departments regarding which InfoAdvantage reports have beginning balance information that is updated dynamically versus which require completion of the fiscal year close process; and (c) updating and implementing the OSC's process regarding quarterly reporting and the submission of reports to specifically include procedures requiring follow up steps when departments do not submit quarterly reports or have missing or incomplete information in the quarterly reports. This should also include clear requirements that the department always submit the required quarterly report. MATERIAL WEAKNESS	N/A	A AGREE B AGREE C AGREE	A 6/2017 B 3/2017 C 6/2017	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-028	II-120	The Office of the State Controller should ensure compliance with Governmental Accounting Standards Board Statement No. 68 (GASB Statement No. 68) by (a) revising its policies and procedures for calculating and recording the year end account adjustments required by GASB Statement No. 68 in order to ensure minimal revisions. This should include adding steps to fully follow all processes outlined in GASB Statement No. 68 and Colorado Public Employees' Retirement Association guidance; (b) implementing a supervisory review process over GASB Statement No. 68 calculations and note disclosures that includes verifying the calculations and reconciling them to key balances provided by the Colorado Public Employees' Retirement Association in a timely manner; and (c) ensuring that accurate information for financial reporting of GASB Statement No. 68 is provided timely to the departments with separately issued financial statements which are included in the state's financial statements for statewide consistency in financial reporting of GASB Statement No. 68. MATERIAL WEAKNESS	N/A	A AGREE B AGREE C AGREE	A 9/2017 B 9/2017 C 9/2017	N/A
2016-029	II-126	The Department of Personnel & Administration's Office of the State Controller should strengthen its internal controls over labor allocation by (a) establishing, documenting, and implementing procedures for performing reconciliations of labor allocation, which will include procedures for investigating and correcting issues identified during the reconciliation in a timely manner and instituting secondary reviews; and (b) establishing, documenting, and implementing a monitoring process to ensure that labor allocation reconciliations performed by the departments are being done accurately and timely. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 4/2017 B 6/2017	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-030	II-145	The Department of Personnel & Administration (Department) should work with the Office of the Attorney General, or tax specialists as appropriate, to assess the State's compliance with Internal Revenue Service (IRS) requirements for reporting employees' vehicle fringe benefits. At a minimum, this should include (a) assessing whether the policy for valuing commuting fringe benefits based on a standard number of days (i.e., 20 days per month), regardless of the actual number of days commuted, can substitute for information from the employee about the actual number of days commuted, and if not, revising Department rules and State Fiscal Rules to require agencies to collect information from employees on the number of days commuted and use the information for valuing the employee's commuting fringe benefit; (b) determining a method for valuing commuting fringe benefits for control employees that is in compliance with the IRS (e.g., using the lease value rule or cents-per-mile rule) and updating Department rules, State Fiscal Rules, and other guidance accordingly; (c) assessing whether the State collects sufficient information from non-commuters to substantiate their business use of state-owned vehicles for valuing vehicle fringe benefits and making any necessary changes to Department rules, State Fiscal Rules, and other guidance accordingly; (d) revising Department rules to ensure the definition of "de minimis" use of a state-owned vehicle is consistent with IRS requirements and specify that any personal use of a state-owned vehicle that is more than "de minimis" use is valued as a taxable fringe benefit; (e) ensuring that the State's requirements for qualified nonpersonal use vehicle exemptions are in line with those of the IRS, such as specifying that law enforcement using unmarked vehicles need to regularly carry firearms, and be authorized to execute search warrants and to make arrests, and the commuting use needs to be incident to law enforcement functions, and providing a citation in Department rules and/or State Fiscal Rules for the IRS definitions related to qualified nonpersonal use vehicles; and (f) sharing	N/A	A AGREE B AGREE C AGREE D AGREE E AGREE F AGREE	A 9/2017 B 9/2017 C 9/2017 D 9/2017 E 9/2017 F 9/2017	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
		any revised rules or guidance with the Judicial and Legislative Branches and the State's institutions of higher education so that they can revise their requirements and processes as each determines is necessary. SIGNIFICANT DEFICIENCY				
2016-031	II-148	The Department of Personnel & Administration (Department) should assess whether its waiver approved in March 2016 allowing all peace officers at one agency to be exempt commuters is compliant with Internal Revenue Service (IRS) requirements. If the Department determines the waiver is not compliant with IRS requires, the Department should amend or rescind the waiver.	N/A	AGREE	9/2017	N/A
2016-032	II-148	The Department of Personnel & Administration should work with agencies to review the vehicles fringe benefits of employees with take- home vehicles in Calendar Year 2015 and report any necessary corrections to W-2s to employees and the Internal Revenue Service. SIGNIFICANT DEFICIENCY	N/A	AGREE	9/20117	N/A
2016-033	II-150	The Department of Personnel & Administration's Office of the State Controller should strengthen its internal controls over the labor allocation process by (a) ensuring that payroll costs are allocated appropriately and timely across programs, with adequate documentation for staff to follow; and (b) coordinating with the new human resource information system implementation team during the planning and testing phases to address potential deficiencies to ensure the new human resources information system interfaces with the Colorado Operations Resource Engine before the new system becomes functional. MATERIAL WEAKNESS	N/A	A AGREE B AGREE	A 6/2017 B 12/2017	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-034	II-150	The Department of Personnel & Administration's Office of the State Controller should strengthen internal controls for the Central Payroll unit to ensure accurate state and federal reporting and reconciliations by (a) enhancing policies and procedures to provide detailed directions for staff and to ensure internal financial reporting and reporting to the Internal Revenue Service is accurate and performed in a timely manner; (b) instituting an effective supervisory review process over federal financial reporting, including review of payroll reconciliations and all supporting documentation; (c) creating policies and procedures to ensure that records are retained in accordance with federal requirements, including the procedures to ensure tracking and delivery date confirmations of filed federal reports; (d) developing a methodology to accurately track and reconcile the outstanding amounts due from or to the Internal Revenue Service; and (e) providing comprehensive training to staff regarding federal reporting requirements, which should include coverage of all the required forms, schedules, and supporting documentation requirements. MATERIAL WEAKNESS	N/A	A AGREE B AGREE C AGREE D AGREE E AGREE	A 7/2016 B 7/2016 C 7/2016 D IMPLEMENTED E 7/2016	N/A
2016-035	II-150	The Department of Personnel & Administration should strengthen application information security controls over the Colorado Personnel Payroll System by working with the Governor's Office of Information Technology to ensure that mitigating controls identified and agreed upon in prior year audit recommendations are implemented. MATERIAL WEAKNESS	N/A	AGREE	12/2016	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-036	II-150	The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen information security system operations and controls over the State's accounting system, the Colorado Operations Resource Engine (CORE) application by (a) ensuring compliance with the OSC CORE Security and Workflow policies and procedures and Colorado Information Security Policies. This should include: monitoring that departments follow all policies and procedures for user account provisioning and management, and establishing a mechanism for monitoring the usage of the emergency accounts according to policy requirements; (b) developing an effective mechanism to ensure future information security policies and procedures are updated and released, and required training performed, on a timely basis during implementation of system changes; and (c) working with the Governor's Office of Information Technology and/or the CORE vendor to ensure CORE settings meet applicable policies. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE C AGREE	A 12/2016 B 12/2016 C 6/2017	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-037	II-150	The Department of Personnel & Administration's (DPA) Office of the State Controller (OSC) should strengthen application information security controls over the Colorado Personnel Payroll System (CPPS) by (a) granting new access to the CPPS application only after complete information is provided (e.g. approvals, dates) in accordance with Colorado Information Security Policies (Security Policy or Policies) and DPA procedures, (b) establishing a least privilege approach to granting access to CPPS, (c) improving the account monitoring process to verify all CPPS accounts are monitored in accordance with Security Policies and OSC procedures, (d) establishing a mechanism to track and hold agencies accountable for not following account management procedures, (e) ensuring OSC staff responsible for performing account management procedures are adequately trained and retain key documentation, and (f) ensuring that OSC staff responsible for CPPS application settings are adequately trained and held accountable on all relevant Security Policy requirements and OSC procedures to ensure that the system meets all security policies. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE C AGREE D AGREE E AGREE F AGREE	A IMPLEMENTED B 11/2016 C IMPLEMENTED D 7/2016 E 12/2016 F 7/2016	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-038	II-150	The Department of Personnel and Administration's (DPA's) Office of the State Controller (OSC) should remediate over the Colorado Personnel Payroll System (CPPS) security risks by working with the Governor's Office of Information Technology (OIT) to create processes to (a) review all data transmissions related to CPPS and ensure that sensitive data are encrypted during internal and external transmissions; (b) review all interfaces related to CPPS, ensuring that interfaces are reviewed on a periodic basis, security controls are enforced, and personnel are identified and held accountable for managing these interfaces; (c) update the CPPS disaster recovery plan, incorporating all critical components associated with CPPS and the requirements of the Colorado Information Security Policies; and (d) test the disaster recovery plan, mitigate identified gaps, and ensure that the required infrastructure components to restore the system are in place. SIGNIFICANT DEFICIENCY	N/A	A PARTIALLY AGREE B AGREE C AGREE D AGREE	A FISCAL YEAR 2019 B 12/2016 C 12/2016 D IMPLEMENTED	N/A
DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT						
2016-083	III-159	The Department of Public of Health and Environment should ensure it complies with federal Cash Management Improvement Act of 1990 requirements. This should include cross-training a sufficient number of department staff on the federal cash draw process and emphasizing the importance of maintaining compliance when the individual primarily responsible for draws is unavailable. MATERIAL WEAKNESS	10.557 (C) USDA	AGREE	10/2016	Gina Sisneros 303-692-2121

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF PUBLIC SAFETY						
2016-039	II-156	The Department of Public Safety (Department) should strengthen its internal controls over financial accounting and reporting processes by (a) instituting a secondary review process over Taxpayer's Bill of Rights transactions contained in the Colorado Operations Resource Engine and the preparation of fiscal year-end exhibits; (b) providing comprehensive training to staff on State Fiscal Rules, the Office of the State Controller's *Fiscal Procedures Manual*, and appropriate accounting practices; and (c) improving communication between all divisions within the Department to ensure all relevant information is communicated to financial services staff in a timely manner and that accounting transactions are recorded properly and in a timely manner. MATERIAL WEAKNESS	N/A	A AGREE B AGREE C AGREE	A 6/2017 B 6/2017 C 2/2017	N/A
2016-040	II-161	The Department of Public Safety (Department) should safeguard information contained in the Colorado Operations Resource Engine (CORE) system by (a) developing and implementing procedures for immediately disabling CORE user access for employees that leave the Department. These procedures should clearly define the timeframe that is considered timely, along with the staff roles and responsibilities for disabling access for terminated employees; and (b) documenting and implementing a process to reconcile CORE access to terminated employees on a periodic basis to ensure that access is disabled for former staff. In addition, the Department should designate a back up to undertake this task in instances of staff turnover. MATERIAL WEAKNESS	N/A	A AGREE B AGREE	A 6/2017 B 6/2017	N/A
2016-041	II-171	The Department of Public Safety should ensure it properly records revenue within the Colorado Automobile Theft Prevention Cash Fund in the self-reported assessment period from the Colorado Automobile insurers. NOT CLASSIFIED - NOT AN INTERNAL CONTROL ISSUE	N/A	AGREE	6/2017	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-042	II-172	The Department of Public Safety (Department) should ensure the accurate recording of financial information into the State's accounting system, Colorado Operations Resource Engine (CORE) by (a) reviewing existing Department policies and procedures to ensure that they align with the State's fiscal rules and *Fiscal Procedures Manual*. These policies and procedures should address the recording of financial transactions, review and reconciliation of accounts on a regular basis, and the requirements of upper level transactional reviews to ensure the accuracy and reliability of the Department's financial information; (b) ensuring the accounting department is adequately staffed and that staffing knowledge and skill levels are appropriate for the work required. This should include creating a staffing succession plan to ensure the transfer of institutional knowledge and continuity of operations; and (c) provide training on Department processes and procedures, and the state's fiscal rules and fiscal procedures manual, to all new and existing staff within the department. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE C AGREE	A 6/2017 B 6/2017 C 6/2017	N/A
2016-084	III-165	The Department of Public Safety should strengthen its internal controls over accounting adjustments and the Exhibit K1, *Schedule of Federal Assistance* (Exhibit K1), by instituting an effective secondary review process. This should include taking steps to ensure that the balances in the Colorado Operations Resource Engine are accurate and complete prior to year-end close and submission of the Exhibit K1 to the Department of Personnel & Administration's Office of the State Controller, and seeking guidance from the federal government as appropriate. SIGNIFICANT DEFICIENCY	97.036 (L) DHS	AGREE	6/2017	Dean McDaniel 303-239-4487

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF REVENUE						
2016-043	II-186	The Department of Revenue (Department) should improve GenTax information security controls by (a) ensuring that Department staff send notifications in a timely manner to the Governor's Office of Information Technology's (OIT) access control team to disable user access as required by Colorado Information Security Policies; (b) evaluating and modifying Department procedures, as needed, and holding staff accountable on follow-up when GenTax application security group owners do not perform access reviews in a timely manner; (c) updating Department procedures to establish a timeline for when management should complete follow-up on late user access reviews at the application layer; (d) updating Department procedures and reviewing GenTax application user access to clarify expectations when GenTax security groups are updated, as well as documenting and maintaining the reviews; (e) formally training new and existing GenTax application layer security group owners responsible for performing user access reviews on the procedures formalized by the Department to ensure expectations are well understood. Training materials should be documented and maintained; (f) establishing and documenting procedures to perform GenTax database access reviews; (g) working with OIT to resume tracking of the annual Federal Tax Information (FTI) training requirement for OIT support staff at the state data centers, to ensure that they receive FTI training as required by Department policy; (h) developing a process to effectively hold supervisors accountable when employees are not compliant with FTI training requirements; and (i) working with OIT to configure the Department's operating system to automatically disable users after 90 days of inactivity, as required by Colorado Information Security Policies. MATERIAL WEAKNESS	N/A	A AGREE B AGREE C AGREE D AGREE E AGREE F AGREE G AGREE H AGREE I AGREE	A 7/2017 B 7/2017 C 7/2017 D 7/2017 E 7/2017 F 7/2017 G 7/2017 H 7/2017 I 7/2017	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
2016-045	II-195	The Department of Revenue (Department) should improve GenTax information security controls by (a) working with the Governor's Office of Information Technology (OIT) when initially assigning users to GenTax, for compliance with Colorado Information Security Policies; (b) including account management criteria for periodic user access reviews; (c) establishing timelines for supervisors to provide notification of user access removal to OIT's access control team; and (d) establishing an efficient centralized process to maintain, review and update its list of contractors with access to the GenTax system to ensure accuracy and completeness. MATERIAL WEAKNESS	N/A	A AGREE B AGREE C AGREE D AGREE	A 7/2017 B 7/2017 C 7/2017 D 7/2017	N/A
2016-047	II-200	The Department of Revenue should implement appropriate change management controls to ensure that changes made to the GenTax system meet required Colorado Information Security Policies. SIGNIFICANT DEFICIENCY	N/A	AGREE	7/2017	N/A
2016-048	II-203	The Department of Revenue should improve IT general controls related to the oversight of the GenTax vendor by formalizing a process to review and assess the vendor's independent assurance report annually, to gain assurance over its control environment over its proprietary application software used by the Department to ensure that it is maintaining a secure and confidential system environment for all state records and information. The process should include actions to conclude on the contents, opinions, and findings of the independent reviewers' report and remediate any findings or control issues noted in the report. SIGNIFICANT DEFICIENCY	N/A	AGREE	7/2017	N/A

REC. NO.	PAGE NO.	RECOMMENDATION SUMMARY	CFDA NO. / COMPLIANCE REQUIREMENT / FEDERAL ENTITY	DEPARTMENT RESPONSE	IMPLEMENTATION DATE	CONTACT FOR CORRECTIVE ACTION PLAN
DEPARTMENT OF THE TREASURY						
2016-049	II-218	The Department of the Treasury (Treasury) should strengthen its internal controls over recording activity related to the Tax and Revenue Anticipation Notes (TRANs) in the Colorado Operations Resource Engine (CORE), the State's accounting system, by (a) developing and implementing policies and procedures for recording the issuance and repayment of TRANs debt in CORE, and (b) developing and implementing internal controls over TRANs debt, including a detailed supervisory review process and periodic reevaluation of the Treasury's policies and procedures. SIGNIFICANT DEFICIENCY	N/A	A AGREE B AGREE	A 12/2016 B 12/2016	N/A

COMPLIANCE REQUIREMENTS		FEDERAL ENTITIES	
A	Activities Allowed or Unallowed	DHS	Department of Homeland Security
B	Allowable Costs/Cost Principles	DOI	Department of the Interior
C	Cash Management	DOL	Department of Labor
E	Eligibility	ED	Department of Education
F	Equipment and Real Property Management	HHS	Department of Health and Human Services
G	Matching, Level of Effort, Earmarking	HUD	Department of Housing and Urban Development
H	Period of Performance	USDA	United States Department of Agriculture
I	Procurement and Suspension and Debarment		
J	Program Income		
L	Reporting		
M	Subrecipient Monitoring		
N	Special Tests and Provisions		

STATE · OF · COLORADO
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1876

APPENDIX B

STATE · OF · COLORADO
UNION AND CONSTITUTION
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1876

NET PASSED AUDIT ADJUSTMENTS BY AGENCY FOR FISCAL YEAR ENDED JUNE 30, 2016 INCREASE (DECREASE)							
Agency	Asset	Deferred outflow of resources	Liability	Deferred inflow of resources	Net Position	Revenue	Expenditure
Agriculture	$ 104,219	$ -	$ 27,093	$ -	$ -	$ -	$ (77,126)
Corrections	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Education	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Governor	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Health Care Policy and Financing	$ 2,025	$ -	$ 1,871	$ -	$ -	$ -	$ -
Higher Education	$ (105,000)	$ (70,310)	$ 124,281	$ (51,974)	$ 3,138,886	$ (4,264,976)	$ (878,473)
Human Services	$ 620,470	$ -	$ (1,871)	$ -	$ -	$ (48,465)	$ (670,961)
Judicial	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Labor and Employment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Law	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Legislative	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Affairs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Military Affairs	$ 696,194	$ -	$ -	$ -	$ -	$ -	$ (696,194)
Natural Resources	$ -	$ -	$ -	$ -	$ -	$	$ -
Personnel & Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public Health and Environment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public Safety	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Regulatory Agencies	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Revenue	$ -	$ -	$ (261,262)	$ -	$ -	$ 151,095	$ -
State	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transportation	$ -	$ (227,136)	$ (6,714,744)	$ (77,672)	$ -	$ -	$ (6,565,280)
Treasury	$ 9,859	$ -	$ -	$ -	$ 9,859	$ 110,167	$ -
Net Increase(Decrease)	$ 1,327,768	$ (297,446)	$ (6,824,632)	$ (129,646)	$ 3,148,745	$ (4,052,179)	$ (8,888,034)

GROSS PASSED AUDIT ADJUSTMENTS BY AGENCY FOR FISCAL YEAR ENDED JUNE 30, 2016							
Agency	Asset	Deferred outflow of resources	Liability	Deferred inflow of resources	Net Position	Revenue	Expenditure
Agriculture	$ 104,219	$ 2,665,452	$ 27,093	$ -	$ -	$ -	$ 131,312
Corrections	$ -	$ 56,216,582	$ -	$ -	$ -	$ 4,321,718	$ -
Education	$ -	$ 7,203,354	$ -	$ -	$ -	$ -	$ -
Governor	$ -	$ 12,473,701	$ -	$ -	$ -	$ -	$ -
Health Care Policy and Financing	$ 2,025	$ 4,500,447	$ 1,871	$ -	$ -	$ -	$ -
Higher Education	$ 6,027,000	$ 1,995,039	$ 229,719	$ 51,986	$ 7,832,500	$ 4,264,976	$ 5,054,473
Human Services	$ 937,455	$ 42,423,304	$ 1,871	$ -	$ -	$ 624,512	$ 886,965
Judicial	$ -	$ 58,761,680	$ -	$ -	$ -	$ -	$ -
Labor and Employment	$ -	$ 10,092,866	$ -	$ -	$ -	$ -	$ -
Law	$ -	$ 6,400,934	$ -	$ -	$ -	$ -	$ -
Legislative	$ -	$ 3,467,926	$ -	$ -	$ -	$ -	$ -
Local Affairs	$ -	$ 1,681,435	$ -	$ -	$ -	$ -	$ -
Military Affairs	$ 696,194	$ 1,305,161	$ -	$ -	$ -	$ -	$ 2,082,785
Natural Resources	$ -	$ 16,987,256	$ -	$ -	$ -	$ -	$ -
Personnel & Administration	$ -	$ 3,316,644	$ -	$ -	$ -	$ -	$ -
Public Health and Environment	$ -	$ 14,815,100	$ -	$ -	$ -	$ -	$ -
Public Safety	$ -	$ 21,442,512	$ -	$ -	$ -	$ -	$ -
Regulatory Agencies	$ -	$ 5,953,701	$ -	$ -	$ -	$ -	$ -
Revenue	$ -	$ 11,181,564	$ 261,262	$ -	$ -	$ 371,429	$ -
State	$ -	$ 1,300,135	$ -	$ -	$ -	$ -	$ -
Transportation	$ -	$ 31,879,632	$ 6,714,744	$ 77,672	$ -	$ -	$ 6,864,208
Treasury	$ 9,859	$ 277,269	$ -	$ -	$ 9,859	$ 110,167	$
	$ 7,776,753	$ 316,341,695	$ 7,236,560	$ 129,658	$ 7,842,359	$ 9,692,802	$ 15,019,743

NET POSTED AUDIT ADJUSTMENTS BY AGENCY FOR FISCAL YEAR ENDED JUNE 30, 2016 INCREASE (DECREASE)							
Agency	Asset	Deferred Outflow of Resources	Liability	Deferred Inflow of Resources	Net Position	Revenue	Expenditure
Agriculture	$ -	$ (34,571)	$ -	$ 34,570	$ -	$ -	$ 69,141
Corrections	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Education	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Governor	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Health Care Policy and Financing	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Higher Education	$ (3,486,574)	$ -	$ 374,040	$ -	$ (6,102,502)	$ 5,077,921	$ 2,836,031
Human Services	$ -	$ (181,417)	$ -	$ 181,417	$ -	$ -	$ 362,833
Judicial	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Labor and Employment	$ (114,842,801)	$ -	$ (4,439,416)	$ -	$ -	$ (114,842,801)	$ (4,439,416)
Law	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Legislative	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Affairs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Military Affairs	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Natural Resources	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Personnel & Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public Health and Environment	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public Safety	$ -	$ -	$ -	$ -	$ 50,239,579	$ -	$ 50,239,579
Regulatory Agencies	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Revenue	$ (12,830,848)	$ -	$ 192,764	$ -	$ (12,035,506)	$ (1,476,106)	$ (488,000)
State	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Transportation	$ 4,742,763	$ (16,629)	$ 750,000	$ (6,181)	$ -	$ (750,000)	$ (4,731,815)
Treasury	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Net Increase (Decrease)	$ (126,417,461)	$ (232,617)	$ (3,122,613)	$ $209,806	$ 32,101,570	$ (111,990,986)	$ 43,848,353

GROSS POSTED AUDIT ADJUSTMENTS BY AGENCY FOR FISCAL YEAR ENDED JUNE 30, 2016							
AGENCY	ASSET	DEFERRED OUTFLOW OF RESOURCES	LIABILITY	DEFERRED INFLOW OF RESOURCES	NET POSITION	REVENUE	EXPENDITURE
AGRICULTURE	$ -	$ 35,111	$ 21,163,751	$ 35,112	$ -	$ -	$ 69,141
CORRECTIONS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EDUCATION	$ -	$ -	$ -	$ -	$ -	$ -	$ 460,156
GOVERNOR	$ -	$ -	$ -	$ -	$ -	$ -	$ -
HEALTH CARE POLICY AND FINANCING	$ -	$ -	$ -	$ -	$ -	$ -	$ -
HIGHER EDUCATION	$ 18,955,733	$ -	$ 20,299,782	$ -	$ 6,851,254	$ 9,220,079	$ 5,771,336
HUMAN SERVICES	$ -	$ 184,254	$ 809,547	$ 809,547	$ -	$ -	$ 625,294
JUDICIAL	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LABOR AND EMPLOYMENT	$ 191,529,730	$ -	$ 31,304,524	$ -	$ -	$ 115,616,672	$ 34,392,266
LAW	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LEGISLATIVE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
LOCAL AFFAIRS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
MILITARY AFFAIRS	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NATURAL RESOURCES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PERSONNEL & ADMINISTRATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PUBLIC HEALTH AND ENVIRONMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PUBLIC SAFETY	$ -	$ -	$ -	$ -	$ 50,239,579	$ -	$ 50,239,579
REGULATORY AGENCIES	$ -	$ -	$ -	$ -	$ -	$ -	$ -
REVENUE	$ 12,830,848	$ -	$ 19,718,916	$ -	$ 19,892,940	$ 1,476,106	$ 488,000
STATE	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TRANSPORTATION	$ 4,742,763	$ 16,629	$ 756,185	$ 6,185	$ -	$ 750,000	$ 4,755,105
TREASURY	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ 228,059,075	$ 235,994	$ 94,052,706	$ 850,844	$ 76,983,773	$ 127,062,856	$ 96,800,877