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STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FEDERAL COMPLIANCE AUDIT REPORT

OF

STATE OF INDIANA

July 1, 2019 to June 30, 2020

FILED
09/27/2021

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STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF THE STATE OF INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Indiana (State), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the State's basic financial statements and have issued our report thereon dated January 6, 2021. Our report includes a reference to other auditors who audited the financial statements of the Indiana Economic Development Corporation, Indiana Finance Authority, State Lottery Commission, Indiana Bond Bank, Indiana Housing and Community Development Authority, Indiana Board for Depositories, Indiana Secondary Market for Educational Loans Inc., Indiana Stadium and Convention Building Authority, White River State Park Development Commission, Ports of Indiana, Indiana State Fair Commission, Indiana Comprehensive Health Insurance Association, Indiana Political Subdivision Risk Management Commission, Indiana State Museum and Historic Sites Corporation, Indiana Motorsports Commission, Investment Trust Fund, State Police Pension Fund, and Indiana Public Retirement System, as described in our report on State's financial statements. The financial statements of the Ports of Indiana, Indiana State Fair Commission, Indiana Political Subdivision Risk Management Commission, the State Police Pension Fund, and the Indiana Public Retirement System were not audited in accordance with *Government Auditing Standards,* and, accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with the Ports of Indiana, Indiana State Fair Commission, Indiana Political Subdivision Risk Management Commission, State Police Pension Fund, and Indiana Public Retirement System or that are reported separately by those auditors who audited the financial statements of the Indiana Economic Development Corporation, Indiana Finance Authority, State Lottery Commission, Indiana Bond Bank, Indiana Housing and Community Development Authority, Indiana Board for Depositories, Indiana Secondary Market for Educational Loans Inc., Indiana Stadium and Convention Building Authority, White River State Park Development Commission, Indiana Comprehensive Health Insurance Association, Indiana State Museum and Historic Sites Corporation, Indiana Motorsports Commission, and Investment Trust Fund.

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.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the State's financial statements will not be prevented, or detected and corrected, on a timely basis. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2020-001 and 2020-002, that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State's financial statements are free of 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 items 2020-001 and 2020-002.

State of Indiana's Response to Findings

The State's response to the findings identified in our audit is described in the accompanying section of the report entitled Corrective Action Plans. 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 State'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 State's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Paul D. Joyce, CPA
State Examiner

January 6, 2021, except for the Schedule of Expenditures of Federal Awards, for which the date is September 7, 2021

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ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

TO: THE OFFICIALS OF THE STATE OF INDIANA

Report on Compliance for Each Major Federal Program

We have audited the State of Indiana's (State) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020. The State's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

The State's basic financial statements include the operations of Purdue University, Indiana University, Indiana State University, Ball State University, Vincennes University, University of Southern Indiana, Ivy Tech State College, Indiana Finance Authority, Indiana Economic Development Corporation, and Indiana Housing and Community Development Authority which expended a total of $3,002,541,780 in federal awards that are not included in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2020. Our audit, described below, did not include the operations of these units because they have separate audits performed in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards* (Uniform Guidance). See Note 4 of the Notes to the Schedule of Expenditures of Federal Awards for federal funds expended by each component unit.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the State'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* (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 National Guard Military Operations and Maintenance Projects

As described in item 2020-003 in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding Period of Performance that are applicable to its National Guard Military Operations and Maintenance program. Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to that program.

Basis for Qualified Opinion on Temporary Assistance for Needy Families

As described in items 2020-014 and 2020-015 in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding Special Test and Provision - Child Support Non-Cooperation and Special Test and Provision - Penalty for Failure to Comply with Work Verification that are applicable to its Temporary Assistance for Needy Families program. Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to that program.

Basis for Qualified Opinion on Rehabilitation Services Vocational Rehabilitation Grants to States

As described in item 2020-016 in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding Matching, Level of Effort, and Earmarking that are applicable to its Rehabilitation Services Vocational Rehabilitation Grants to States program. Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to that program.

Basis for Qualified Opinion on WIC Special Supplemental Nutrition Program for Women, Infants, and Children

As described in items 2020-022 and 2020-023 in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding Cash Management and Period of Performance that are applicable to its WIC Special Supplemental Nutrition Program for Women, Infants, and Children program. Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to that program.

Basis for Qualified Opinion on Unemployment Insurance

As described in items 2020-027 and 2020-029 in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with requirements regarding Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Period of Performance, and Special Test and Provision - UI Program Integrity-Overpayments that are applicable to its Unemployment Insurance program. Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to that program.

Qualified Opinion on National Guard Military Operations and Maintenance Programs; Temporary Assistance for Needy Families; Rehabilitation Services Vocational Rehabilitation Grants to States; WIC Special Supplemental Nutrition Program for Women, Infants, and Children; and Unemployment Insurance

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion* paragraphs, the State complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the National Guard Military Operations and Maintenance Programs; Temporary Assistance for Needy Families; Rehabilitation Services Vocational Rehabilitation Grants to States; WIC Special Supplemental Nutrition Program for Women, Infants, and Children; and Unemployment Insurance programs for the year ended June 30, 2020.

Basis for Qualified Opinion on Title I

As described in item 2020-007 in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain sufficient appropriate evidence supporting compliance of the State with its Title I program regarding Subrecipient Monitoring. Consequently, we were unable to determine whether the State complied with those requirements applicable to the program.

Basis for Qualified Opinion on Supporting Effective Instruction State Grants

As described in item 2020-007 in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain sufficient appropriate evidence supporting compliance of the State with its Supporting Effective Instruction State Grants program regarding Subrecipient Monitoring. Consequently, we were unable to determine whether the State complied with those requirements applicable to the program.

Basis for Qualified Opinion on Adoption Assistance

As described in item 2020-008 in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain sufficient appropriate evidence supporting compliance of the State with its Adoption Assistance program regarding Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility. Consequently, we were unable to determine whether the State complied with those requirements applicable to the program.

Qualified Opinion on Title I, Supporting Effective Instruction State Grants, and Adoption Assistance

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* paragraphs the State complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on Title I, Supporting Effective Instruction State Grants, and Adoption Assistance for the year ended June 30, 2020.

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 referred to above 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, 2020.

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 items:

Finding #	*CFDA#*	*Program Name*	*Compliance Requirement*
2020-005	84.287	21st Century Community Learning Centers	Subrecipient Monitoring
2020-006	84.010	Title I Grants to Local Educational Agencies	Special Test and Provision - Access to Funds for New or Significantly Expanded Charter Schools
2020-006	84.367	Supporting Effective Instruction State Grants	Special Test and Provision - Access to Funds for New or Significantly Expanded Charter Schools
2020-010	93.667	Social Services Block Grant	Reporting
2020-011	93.556/93.645	Promoting Safe and Stable Families/Stephanie Tubbs Jones Child Welfare Services Program	Earmarking
2020-012	93.558	Temporary Assistance for Needy Families	Allowable Costs/Cost Principles
2020-013	93.558	Temporary Assistance for Needy Families	Reporting
2020-017	93.778	Medicaid Cluster	Eligibility
2020-017	93.767	Children's Health Insurance Program	Eligibility
2020-018	93.778	Medicaid Cluster	Special Test and Provision - Refunding of Federal Share of Medicaid Overpayments to Providers
2020-018	93.767	Children's Health Insurance Program	Special Test and Provision - Refunding of Federal Share of CHIP Overpayments to Providers
2020-019	93.778	Medicaid Cluster	Special Test and Provision - Medicaid National Correct Coding Initiative
2020-020	96.001/96.006	Disability Insurance/SSI Cluster	Period of Performance
2020-024	93.268	Immunization Cooperative Agreements	Period of Performance
2020-025	21.019	Coronavirus Relief Fund	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Period of Performance
2020-026	17.258/17.259/17.278	WIOA Cluster	Period of Performance
2020-028	17.225	Unemployment Insurance (UI)	Special Test and Provision - UI Re-employment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessment (RESEA)
2020-030	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Reporting
2020-032	16.575	Crime Victim Assistance	Period of Performance
2020-034	93.778	Medicaid Cluster	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
2020-034	93.767	Children's Health Insurance Program	Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Our opinion on each major federal program is not modified with respect to these matters.

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

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 our 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 to be material weaknesses:

Finding #	*CFDA#*	*Program Name*	*Compliance Requirement*
2020-003	12.401	National Guard Military Operations and Maintenance Projects	Period of Performance
2020-004	20.205	Highway Planning and Construction	Special Test and Provision - Quality Assurance Program
2020-005	84.287	21st Century Community Learning Centers	Subrecipient Monitoring
2020-007	84.010	Title I Grants to Local Educational Agencies	Subrecipient Monitoring
2020-007	84.367	Supporting Effective Instruction State Grants	Subrecipient Monitoring
2020-008	93.659	Adoption Assistance	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility
2020-009	93.667	Social Services Block Grant	Cash Management
2020-010	93.667	Social Services Block Grant	Reporting
2020-012	93.558	Temporary Assistance for Needy Families	Allowable Costs/Cost Principles
2020-013	93.558	Temporary Assistance for Needy Families	Reporting
2020-014	93.558	Temporary Assistance for Needy Families	Special Test and Provision - Child Support Non-Cooperation
2020-015	93.558	Temporary Assistance for Needy Families	Special Test and Provision - Penalty for Failure to Comply with Work Verification Plan
2020-016	84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	Matching, Level of Effort, Earmarking
2020-017	93.778	Medicaid Cluster	Eligibility
2020-017	93.767	Children's Health Insurance Program	Eligibility
2020-018	93.778	Medicaid Cluster	Special Test and Provision - Refunding of Federal Share of Medicaid Overpayments to Providers
2020-018	93.767	Children's Health Insurance Program	Special Test and Provision - Refunding of Federal Share of CHIP Overpayments to Providers
2020-019	93.778	Medicaid Cluster	Special Test and Provision - Medicaid National Correct Coding Initiative
2020-020	96.001/96.006	Disability Insurance/SSI Cluster	Period of Performance
2020-021	10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Eligibility
2020-022	10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Cash Management
2020-023	10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Period of Performance
2020-024	93.268	Immunization Cooperative Agreements	Period of Performance
2020-027	17.225	Unemployment Insurance (UI)	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Period of Performance
2020-028	17.225	Unemployment Insurance (UI)	Special Test and Provision - UI Re-employment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessment (RESEA)
2020-029	17.225	Unemployment Insurance (UI)	Activities Allowed, Allowable Costs/Cost Principles, Eligibility, and Special Test and Provision - UI Program Integrity - Overpayments
2020-030	14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Reporting
2020-031	16.575	Crime Victim Assistance	Cash Management
2020-032	16.575	Crime Victim Assistance	Period of Performance
2020-033	16.575	Crime Victim Assistance	Reporting
2020-034	93.778	Medicaid Cluster	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
2020-034	93.767	Children's Health Insurance Program	Activities Allowed or Unallowed and Allowable Costs/Cost Principles

A significant deficiency in internal control over compliance is a deficiency, or 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 to be significant deficiencies:

Finding #	*CFDA#*	*Program Name*	*Compliance Requirement*
2020-006	84.010	Title I Grants to Local Educational Agencies	Special Test and Provision - Access to Funds for New or Significantly Expanded Charter Schools
2020-006	84.367	Supporting Effective Instruction State Grants	Special Test and Provision - Access to Funds for New or Significantly Expanded Charter Schools
2020-011	93.556/93.645	Promoting Safe and Stable Families/Stephanie Tubbs Jones Child Welfare Services Program	Earmarking
2020-025	21.019	Coronavirus Relief Fund	Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Period of Performance
2020-026	17.258/17.259/17.278	WIOA Cluster	Period of Performance

The State's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The State's response was not subjected to the auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on the response.

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 the Uniform Guidance

We have audited the financial statements of 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, 2020, and the related notes to the financial statements, which collectively comprise the State's basic financial statements. We issued our report thereon dated January 6, 2021, 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 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 Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Paul D. Joyce

Paul D. Joyce, CPA
State Examiner

September 7, 2021

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were prepared by management of the State. The schedule and notes are presented as intended by the State.

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2019 to June 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts: Federal Awards Expended	Final SEFA Amounts: Passed Through To Subrecipients
U.S. Department of Agriculture					
Plant and Animal Disease, Pest Control, and Animal Care	10.025	300	16-8218-0828-CA	4	-
		300	18-8218-1847-CA	33	-
		300	19-8218-0793-CA	62,853	-
		300	19-8218-1847-CA	9,950	-
		300	AP18PPQFO000C458	(13,758)	-
		300	AP18PPQFO000C510	60,739	-
		300	AP19PPQFO000C189	88,675	-
		300	AP19PPQFO000C194	7,688	-
		300	AP19PPQFO000C545	2,052	-
		351	AP18VSSPRS00C027	10	-
		351	AP19VSSPRS00C009	49,951	-
		351	AP19VSSPRS00C027	116,732	-
		351	AP20VSSPRS00C072	251	-
		351	AP20VSSPRS00C073	294	-
Total For Program - Plant and Animal Disease, Pest Control, and Animal Care				385,474	-
Specialty Crop Block Grant Program - Farm Bill	10.170	36	16-SCBGP-IN-0052	71,218	70,723
		36	AM170100XXXXG027	69,116	69,116
		36	AM170200XXXXG003	109,345	109,345
		36	AM180100XXXXG035	202,479	183,972
		36	AM190100XXXXG007	18,791	18,791
Total For Program - Specialty Crop Block Grant Program - Farm Bill				470,949	451,947
Trade Mitigation Program Eligible Recipient Agency Operational Funds	10.178				
		400	Noncash Assistance	26,233,609	
		400	61900	982,614	982,469
		400	2020 FPDP ERA	95,347	95,347
Total For Program - Trade Mitigation Program Eligible Recipient Agency Operational Funds				27,311,570	1,077,816
Rural Business Development Grant	10.351	38	15-049-388714510	79,421	79,421
Total For Program - Rural Business Development Grant				79,421	79,421
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475	351	FI18A311INCSR001	3,256	-
		351	FI19A311INBAR001	279,503	-
		351	FI19A311INCSR001	145,797	-
		351	FI20A311INBAR001	1,207,228	-
		351	FI20A311INCSR001	176,258	-
Total For Program - Cooperative Agreements with States for Intrastate Meat and Poultry Inspection				1,812,042	-
Food Safety Cooperative Agreements	10.479				
		351	FI19A310INPHR001	5,947	-
Total For Program - Food Safety Cooperative Agreements				5,947	-
CACFP Meal Service Training Grants	10.534	718	2018IN760430	25,000	-
Total For Program - CACFP Meal Service Training Grants				25,000	-
SNAP Cluster					
Supplemental Nutrition Assistance Program	10.551				
		500	62100	268,895,717	-
		500	62100	621,405,158	-
		500	ESTIMATE	(10)	-
		500	ESTIMATE	1,398	-
		500	ESTIMATE	1,934	-
Total For Program - Supplemental Nutrition Assistance Program				890,304,197	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561				
		400	19IN127Q3903	2,650,357	2,567,791
		400	202020Q390342	4,049,190	3,886,566
		500	182IN099S2514	(1,027,567)	-
		500	192IN099S2514	41,406,492	-
		500	192IN099S2519	1,333,189	-
		500	19IN099S2519	1,166,270	-
		500	2IN430126	248	-
		500	ESTIMATE	12	-
		500	ESTIMATE	3,684	-
		500	ESTIMATE	5,117	-
		500	ESTIMATE	18,991	-
		500	ESTIMATE	94,611	-

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2019 to June 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts: Federal Awards Expended	Final SEFA Amounts: Passed Through To Subrecipients
		500	ESTIMATE	99,740	-
		500	ESTIMATE	316,977	-
		500	ESTIMATE	514,154	-
		500	ESTIMATE	38,851,139	-
Total For Program - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				89,482,604	6,454,357
Total for Cluster - SNAP Cluster				979,786,801	6,454,357
Child Nutrition Cluster					
School Breakfast Program	10.553	718	71820IN109942BR	41,742,442	41,742,442
		718	71819IN109942BR	22,166,078	22,166,078
		718	71818IN109942BR	(1,373)	(1,373)
Total for Program - School Breakfast Program				63,907,147	63,907,147
COVID-19 National School Lunch Program	10.555				
		718	202IN059N8503	88,188,919	88,188,919
Sub-Total For Program - COVID-19 National School Lunch Program				88,188,919	88,188,919
National School Lunch Program	10.555				
		415	202IN059N1099	19,515	-
		415	2IN300059	3,910	-
		451	202IN059N1099	41,542	-
		451	2IN300059	12,122	-
		550	202IN059N1099	38,457	38,457
		550	2IN300059	16,000	16,000
		560	202IN059N1099	85,850	-
		560	2IN300059	20,634	-
		615	202IN059N1099	66,667	-
		615	2IN300059	194,233	-
		615	2IN300059	424,259	-
		718	Noncash Assistance	45,234,442	-
		718	202IN059N1099	136,931,432	136,931,432
		718	2IN300059	(8,512)	(8,512)
		718	2IN300059	-	-
		718	2IN300059	-	-
		718	2IN300059	70,938,278	70,177,680
Gary Community Schools		718	71820IN109942GC	2,379,901	2,379,901
Gary Community Schools		718	71819IN109942GC	1,663,429	1,663,429
Sub-Total For Program - National School Lunch Program				258,062,159	211,198,387
Total For Program - National School Lunch Program				346,251,078	299,387,306
Special Milk Program for Children	10.556				
		718	71820IN109942MK	43,917	43,917
		718	71819IN109942MK	33,646	33,646
Total for Program - Special Milk Program for Children				77,563	77,563
Summer Food Service Program for Children	10.559				
		718	Noncash Assistance	36,773	-
		718	71820IN109942SF	60,859	60,859
		718	71819IN109942SF	7,659,482	7,659,482
		718	71818IN109942SF	(181)	(181)
Total for Program - Summer Food Service Program for Children				7,756,933	7,720,160
Total for Cluster - Child Nutrition Cluster				417,992,721	371,092,176
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557				
		400	182IN012W5003	640,046	640,046
		400	192IN002W1003	17,496,083	15,793,124
		400	192IN002W1006	14,785,113	-
		400	192IN012W5003	(169,974)	(169,974)
		400	202IN012W5003	571,412	571,331
		400	2IN700002	(1,776,780)	(1,776,082)
		400	2IN70002-07	36	-
		400	ESTIMATE	21,871,775	18,242,663
		400	ESTIMATE	33,856,363	-
Total For Program - WIC Special Supplemental Nutrition Program for Women, Infants, and Children				87,274,074	33,301,108
Child and Adult Care Food Program	10.558				
		718	202IN059N2020	1,270,374	1,270,374
		718	202IN068N1050	1,332,231	1,332,231
		718	71813IN109942CC	(783)	(695)
		718	71816IN109942CC	(179)	(179)
		718	71820IN109942CC	24,392,728	23,997,419
		718	71819IN109942CC	18,760,773	18,658,816
		718	71818IN109942CC	(1,934)	(1,934)
		718	2IN300059	(89)	(89)

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		718	2IN300059	724,421	724,421
		718	2IN300068	(11,449)	(11,449)
		718	2IN300068	736,505	736,505
Total For Program - Child and Adult Care Food Program				47,202,598	46,705,420
State Administrative Expenses for Child Nutrition	10.560				
		718	192IN260N2533	2,364,480	-
		718	202IN260N2533	3,041,225	-
		718	2IN300260	(1,971)	-
		718	2IN300260	91,747	-
Total For Program - State Administrative Expenses for Child Nutrition				5,495,481	-
Food Distribution Cluster					
Commodity Supplemental Food Program	10.565				
		400	Noncash Assistance	1,205,927	-
		400	19IN001Y8005	138,489	128,283
		400	202IN001Y8005	210,896	199,227
Total For Program - Commodity Supplemental Food Program				1,555,312	327,510
COVID-19 - Emergency Food Assistance Program (Administrative Costs)	10.568				
		400	202IN001Y8703	25,822	25,822
Sub-Total For Program - COVID-19 Emergency Food Assistance Program (Administrative Costs)				25,822	25,822
Emergency Food Assistance Program (Administrative Costs)	10.568				
		400	Noncash Assistance	12,903,971	-
		400	192IN001Y8105	11,354	-
		400	192IN001Y8105	1,853,002	1,854,178
		400	2020IN001Y8105	507,958	506,248
		400	ESTIMATE	28,365	-
Sub-Total For Program - Emergency Food Assistance Program (Administrative Costs)				15,304,650	2,360,426
Total For Program - Emergency Food Assistance Program (Administrative Costs)				15,330,472	2,386,248
Total for Cluster - Food Distribution Cluster				16,885,783	2,713,758
WIC Farmers' Market Nutrition Program (FMNP)	10.572				
		400	192IN001Y8604	13,304	-
		400	192IN001Y8607	208,554	-
		400	ESTIMATE	2,614	-
		400	ESTIMATE	13,548	-
Total For Program - WIC Farmers' Market Nutrition Program (FMNP)				238,020	-
Team Nutrition Grants	10.574				
		718	8IN300116	84,396	-
Total For Program - Team Nutrition Grants				84,396	-
Farm to School Grant Program	10.575				
		36	CN-F2S-IMP-18-IN-1	925	-
		400	CN-F2S-IMP-18-IN-1	35,247	1,976
Total For Program - Farm to School Grant Program				36,172	1,976
Senior Farmers Market Nutrition Program	10.576				
		400	192IN001Y8313-14	70,853	-
		400	ESTIMATE	671	-
Total For Program - Senior Farmers Market Nutrition Program				71,524	-
WIC Grants To States (WGS)	10.578				
		400	191IN012W5005	57,098	57,098
Total For Program - WIC Grants To States (WGS)				57,098	57,098
Child Nutrition Discretionary Grants Limited Availability	10.579				
		718	182IN811N8103	447,878	447,878
Total For Program - Child Nutrition Discretionary Grants Limited Availability				447,878	447,878
Fresh Fruit and Vegetable Program	10.582				
		718	202IN059L1603	1,982,256	1,982,256
		718	2IN310059	564,513	564,513
Total For Program - Fresh Fruit and Vegetable Program				2,546,769	2,546,769
Forestry Research	10.652	300	16-JV-11242305-102	76,247	-
Total For Program - Forestry Research				76,247	-

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Cooperative Forestry Assistance	10.664				
		300	14-DG-11420004-104	(39,302)	(39,302)
		300	14-DG-11420004-268	(16,091)	-
		300	15-CS-11091202-013	1,628	-
		300	15-DG-11420004-045	5,614	-
		300	15-DG-11420004-219	(2,262)	-
		300	15-DG-11420004-220	4,187	4,187
		300	16-DG-11420004-290	70,229	-
		300	16-DG-11420004-291	12,971	12,971
		300	16-DG-11420004-314	85,611	-
		300	17-DG-11420004-205	227,724	47,862
		300	17-DG-11420004-219	36,385	14,300
		300	18-DG-11420004-101	84,756	84,756
		300	18-DG-11420004-235	293,990	28,369
		300	19-DG-11420000-233	12	-
Total For Program - Cooperative Forestry Assistance				765,452	153,143
Urban and Community Forestry Program	10.675				
		300	17-DG-11420004-016	62	-
Total For Program - Urban and Community Forestry Program				62	-
Forest Legacy Program	10.676				
		300	14-DG-11420004-185	413	-
Total For Program - Forest Legacy Program				413	-
Forest Stewardship Program	10.678				
		300	16-DG-11420004-299	12,188	-
		300	18-DG-11420004-284	24,976	-
Total For Program - Forest Stewardship Program				37,164	-
Forest Health Protection	10.680				
		300	16-DG-11420004-311	28,937	-
		300	18-DG-11420004-065	13,519	-
		300	19-01-02	159,296	-
		300	20-01-02	17,352	-
Total For Program - Forest Health Protection				219,104	-
Good Neighbor Authority	10.691				
		300	16-GN-11091200-012	(1,838)	-
Total For Program - Good Neighbor Authority				(1,838)	-
State & Private Forestry Cooperative Fire Assistance	10.698				
		300	19-DG-11420000-231	155,385	155,385
Total For Program - State & Private Forestry Cooperative Fire Assistance				155,385	155,385
Soil and Water Conservation	10.902	36	NR1952KYXXXXC001	57	-
		36	WS07-17-03	73,687	61,217
Total For Program - Soil and Water Conservation				73,744	61,217
Environmental Quality Incentives Program	10.912				
		36	69-3A75-16-022	27,405	-
		300	NR1952KYXXXXC014	73,438	-
Total For Program - Environmental Quality Incentives Program				100,843	-
Regional Conservation Partnership Program	10.932				
		300	68-52KY-17-002	12,690	-
		300	NR1852KYXXXXC004	169,107	-
Total For Program - Regional Conservation Partnership Program				181,797	-
Total -U.S. Department of Agriculture				1,589,818,091	465,299,469
U.S. Department of Commerce					
Coastal Zone Management Administration Awards	11.419	300	NA16NOS4190085	94,552	31,710
		300	NA17NOS4190031	173,684	157,301
		300	NA18NOS4190010	163,321	66,314
		300	NA19NOS4190088	360,121	159,634
Total For Program - Coastal Zone Management Administration Awards				791,678	414,959
State and Local Implementation Grant Program	11.549	286	18-10-S18018	96,122	-
Total For Program - State and Local Implementation Grant Program				96,122	-
Total - U.S. Department of Commerce				887,800	414,959

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U.S. Department of Defense					
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113	495	W912DY-18-2-0216	89,426	-
Total For Program - State Memorandum of Agreement Program for the Reimbursement of Technical Services				89,426	-
Military Construction, National Guard	12.400	110	W912L9-17-2-2001	2,164,180	-
Total For Program - Military Construction, National Guard				2,164,180	-
National Guard Military Operations and Maintenance (O&M) Projects	12.401				
		110	60900	3	-
		110	60900	536	-
		110	60900	11,762	-
		110	60900	19,080	-
		110	60900	25,477	-
		110	60900	35,570	-
		110	60900	40,926	-
		110	60900	53,276	-
		110	60900	62,199	-
		110	2016 ARNG APP5	-	-
		110	various	2,381	-
		110	W912L9-10-2-1001	31,104	-
		110	W912L9-15-2-1001	271,723	-
		110	W912L9-16-2-1001	33,142	-
		110	W912L9-16-2-1023T	35,324	-
		110	W912L9-16-2-1024F	63,795	-
		110	W912L9-17-2-1001	39,368	-
		110	W912L9-17-2-1005	221	-
		110	W912L9-17-2-1010	(23,838)	-
		110	W912L9-17-2-1011	9,180	-
		110	W912L9-17-2-1021T	42,008	-
		110	W912L9-17-2-1023F	9,000	-
		110	W912L9-17-2-1023T	161,168	-
		110	W912L9-18-2-1001	6,077,839	-
		110	W912L9-18-2-1002	136,809	-
		110	W912L9-18-2-1003	(179)	-
		110	W912L9-18-2-1005	(9,453)	-
		110	W912L9-18-2-1007	46,183	-
		110	W912L9-18-2-1010	(1,046)	-
		110	W912L9-18-2-1011	35,825	-
		110	W912L9-18-2-1021F	4,382	-
		110	W912L9-18-2-1021T	(13,595)	-
		110	W912L9-18-2-1023F	(7,182)	-
		110	W912L9-18-2-1023T	(159,756)	-
		110	W912L9-18-2-1024F	(86,367)	-
		110	W912L9-18-2-1040	4,775	-
		110	W912L9-19-2-1001	19,602,297	-
		110	W912L9-19-2-1002	1,081,629	-
		110	W912L9-19-2-1003	1,606,768	-
		110	W912L9-19-2-1004	203,820	-
		110	W912L9-19-2-1005	544,902	-
		110	W912L9-19-2-1007	1,734,193	-
		110	W912L9-19-2-1010	33,010	-
		110	W912L9-19-2-1011	88,482	-
		110	W912L9-19-2-1014	13,897	-
		110	W912L9-19-2-1021F	310,424	-
		110	W912L9-19-2-1021T	647,668	-
		110	W912L9-19-2-1023F	135,392	-
		110	W912L9-19-2-1023T	288,400	-
		110	W912L9-19-2-1024F	477,420	-
		110	W912L9-19-2-1040	373,294	-
		110	W912L9-19-2-2001	465,420	-
		110	W912L9-20-2-1001	14,201,467	-
		110	W912L9-20-2-1002	929,069	-
		110	W912L9-20-2-1003	1,694,487	-
		110	W912L9-20-2-1004	114,347	-
		110	W912L9-20-2-1005	1,227,316	-
		110	W912L9-20-2-1007	1,313,534	-
		110	W912L9-20-2-1010	59,094	-
		110	W912L9-20-2-1014	47,998	-
		110	W912L9-20-2-1021	1,055,608	-
		110	W912L9-20-2-1021F	982,072	-
		110	W912L9-20-2-1022F	14,185	-
		110	W912L9-20-2-1023	255,839	-
		110	W912L9-20-2-1023T	540,171	-
		110	W912L9-20-2-1024F	1,132,662	-
		110	W912L9-20-2-1040	431,061	-
		110	W912L9-20-2-4002	942,681	-
Total For Program - National Guard Military Operations and Maintenance (O&M) Projects				59,500,247	-
National Guard ChalleNGe Program	12.404				
		110	W912L9-16-2-4001	97,500	-
		110	W912L9-17-0-4001	(55,841)	-
		110	W912L9-17-2-4002	26,475	-
		110	W912L9-18-2-4001	208,630	-
		110	W912L9-18-2-4002	11,925	-

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		110	W912L9-19-2-4001	2,931,093	-
		110	W912L9-19-2-4002	321,337	-
Total For Program - National Guard ChalleNGe Program				3,541,119	-
Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies	12.610	38	EN1322-18-02	64,790	64,790
Total For Program - Community Economic Adjustment Assistance for Compatible Use and Joint Land Use Studies				64,790	64,790
Total - U.S. Department of Defense				65,359,762	64,790
U.S. Department of Housing and Urban Development					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	38	B-08-DF-18-0001	1,147,633	1,099,946
		38	B-08-DI-18-0001	469,495	467,191
		38	B-11-DC-18-0001	525,817	525,817
		38	B-12-DC-18-0001	622,382	622,382
		38	B-13-DC-18-0001	450,000	450,000
		38	B-14-DC-18-0001	1,158,858	1,158,858
		38	B-15-DC-18-0001	1,078,419	1,063,419
		38	B-16-DC-18-0001	3,584,393	3,512,080
		38	B-17-DC-18-0001	15,718,132	15,573,467
		38	B-18-DC-18-0001	9,242,326	9,097,997
		38	B-19-DC-18-0001	373,664	-
		300	B-08-DI-18-0001	(5,913)	-
Total For Program - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii				34,365,206	33,571,157
Fair Housing Assistance Program State and Local	14.401	258	6FPSLP0004	11	-
		258	FF205D045008	38	-
		258	FF205K135008	5	-
		258	FF205K155008	160,919	-
		258	FF205K165008	263,327	-
		258	FF205K175008	209,275	-
		258	FF205K185008	36,468	-
		258	IFF205K075008	2	-
Total For Program - Fair Housing Assistance Program State and Local				670,045	-
Total - U.S. Department of Housing and Urban Development				35,035,251	33,571,157
U.S. Department of the Interior					
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250	300	S17AP20003	(7)	-
		300	S19AP20003	382,906	-
		300	S20AP20010	899,012	-
Total For Program - Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining				1,281,911	-
Abandoned Mine Land Reclamation (AMLR)	15.252				
		300	S16AF20014	1,749	-
		300	S17AF20014	550,799	-
		300	S18AF20028	2,076,972	-
		300	S19AF20048	1,797,121	-
		300	S20AF20040	279,372	-
Total For Program - Abandoned Mine Land Reclamation (AMLR)				4,706,013	-
Fish and Wildlife Cluster					
Sport Fish Restoration	15.605	300	F17AF00217	6	-
		300	F18AF00052	741,460	-
		300	F18AF00062	(769)	-
		300	F18AF00064	84,904	-
		300	F18AF00715	62,790	-
		300	F18AF01245	78,182	-
		300	F19AF00037	1,760,930	34,104
		300	F19AF00101	1,340,783	-
		300	F20AF00039	45,012	-
		300	F20AF00068	325,327	-
Total For Program - Sport Fish Restoration				4,438,625	34,104
Wildlife Restoration and Basic Hunter Education	15.611				
		300	F16AF00244	1,550	1,550
		300	F17AF00420	401	-
		300	F17AF00638	95,644	-
		300	F17AF00638	310,313	-
		300	F18AF00065	137,008	41,971
		300	F18AF00473	411,496	-
		300	F18AF00476	450,265	-
		300	F18AF00476_PRG INC	150,088	-
		300	F18AF00484	308,909	-
		300	F18AF00494	309,977	-
		300	F18AF00495	182,982	-

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		300	F18AF00598	75,589	-
		300	F18AF00609	482,458	482,458
		300	F18AF00696	5,179,352	-
		300	F18AF00725	2,423	-
		300	F18AF00729	223,802	-
		300	F19AF00053	135,955	135,955
		300	F19AF00230	93,006	-
		300	F19AF00233	1,052,458	-
		300	F19AF00442	134,530	-
		300	F19AF00443	707,235	-
		300	F19AF00744	307,959	-
		300	F20AF00051	110,068	15,751
Total For Program - Wildlife Restoration and Basic Hunter Education				10,863,468	677,685
Enhanced Hunter Education and Safety	15.626				
		300	F17AF00677	69,577	-
		300	F17AF00682	20,000	-
		300	F19AF00742	36,445	-
Total For Program - Enhanced Hunter Education and Safety				126,022	-
Total for Cluster - Fish and Wildlife Cluster				15,428,115	711,789
Fish and Wildlife Management Assistance	15.608				
		300	F15AC00429	1,713	-
		300	F17AP00922	(21,462)	-
		300	F18AP00782	47,500	-
		300	F18AP00793	39,341	-
		300	F19AP00522	39,369	-
		300	F19AP00848	13,919	-
Total For Program - Fish and Wildlife Management Assistance				120,380	-
Cooperative Endangered Species Conservation Fund	15.615				
		300	F12AP00840	2,125	-
		300	F15AP01091	21,145	-
		300	F18AP00758	9,251	-
		300	F19AP00781	3,193	3,193
Total For Program - Cooperative Endangered Species Conservation Fund				35,714	3,193
Clean Vessel Act	15.616				
		495	F15AP00137	531	-
		495	F17AP01033	24,986	-
		495	F17AP01037	15,499	-
Total For Program - Clean Vessel Act				41,016	-
State Wildlife Grants	15.634				
		300	F15AF00941	72,141	72,141
		300	F16AF00545	1,779	-
		300	F16AF00972	4,399	4,399
		300	F16AF01041	84,528	84,528
		300	F16AF01044	25,600	25,600
		300	F16AF01092	46,543	46,543
		300	F17AF00055	(43,008)	-
		300	F17AF00610	31,424	31,424
		300	F17AF00858	107,193	-
		300	F17AF01149	37,749	37,749
		300	F18AF00082	109,948	98,620
		300	F18AF00797	379,333	8,162
		300	F19AF00476	-	-
		300	F19AF00844	133,921	-
Total For Program - State Wildlife Grants				991,550	409,166
Endangered Species Recovery Implementation	15.657				
		300	F18AP00303	25,529	-
		300	F20AP00014	40,257	-
Total For Program - Endangered Species Recovery Implementation				65,786	-
Great Lakes Restoration	15.662				
		300	F16AC01133	(271)	-
		300	F17AP00354	295,806	-
		300	F18AC00016	3,029	-
		300	F18AP00887	113,755	-
		300	F19AP00775	2,889	-
Total For Program - Great Lakes Restoration				415,208	-
Historic Preservation Fund Grants-In-Aid	15.904	300	P18AF00019	345,129	291,571
		300	P19AF00032	517,597	201,065
		300	P20AF00019	156,840	-
Total For Program - Historic Preservation Fund Grants-In-Aid				1,019,566	492,636

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Outdoor Recreation Acquisition, Development and Planning	15.916				
		300	18-00590	9,513	9,513
		300	18-00591	148,091	148,091
		300	18-00594	47,452	-
		300	18-00595	16,233	-
		300	18-00596	65,732	-
		300	18-00597	180,723	-
		300	18-00599	176,198	-
		300	18-00600	83,680	-
		300	18-00605	91,574	-
		300	18-00606 P18AP00384	4,500	-
		300	18-00607	195,544	-
		300	18-00608 P18AP00267	63,758	63,758
		300	18-00609	167,668	-
		300	18-00610	12,425	-
		300	18-00611 P18AP00385	245,000	-
		300	18-00618 P19AP00041	31,329	31,329
		300	18-00621 P19AP00024	10,988	10,988
		300	18-00622 P19AP00033	86,725	86,725
		300	18-00624 P19AP00034	111,108	111,108
		300	18-00625 P19AP00032	25,000	25,000
		300	P19AP00318 / 18-00623	39,610	39,610
Total For Program - Outdoor Recreation Acquisition, Development and Planning				1,812,851	526,122
Water Use and Data Research	15.981	300	G17AC00015	4,289	-
Total For Program - Water Use and Data Research				4,289	-
Total - U.S. Department of the Interior				25,922,399	2,142,906
U.S. Department of Justice					
Sexual Assault Services Formula Program	16.017	32	2016-KF-AX-0028	32,609	32,609
		32	2017-KF-AX-0045	75,782	75,782
		32	2018-KF-AX-0049	176,545	152,611
		32	2019-KF-AX-0008	143,301	143,301
Total For Program - Sexual Assault Services Formula Program				428,237	404,303
Violence Against Women Formula Grants	16.588	22	2013-WF-AX-0047	-	-
		22	2018-WF-AX-0046	55,032	-
		22	2019-WF-AX-0005	8,691	8,691
		32	2015-WF-AX-0020	133,570	128,880
		32	2016-WF-AX-0028	42,611	32,125
		32	2017-WF-AX-0055	248,183	229,876
		32	2018-WF-AX-0046	960,123	960,123
		32	2019-WF-AX-0005	1,183,602	1,183,546
Total For Program - Violence Against Women Formula Grants				2,631,812	2,543,241
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034				
		32	2020-VD-BX-0244	13,890	-
		615	2020-VD-BX-0244	55,719	-
Total For Program - COVID-19 - Coronavirus Emergency Supplemental Funding Program				69,609	-
Juvenile Justice and Delinquency Prevention	16.540	22	2018-JX-FX-0058	45,930	-
		32	2015-JF-FX-0033	250,526	228,645
		32	2016-JF-FX-0041	106,930	107,439
		32	2017-JF-FX-0021	336,789	200,460
		32	2018-JX-FX-0058	162,643	144,190
		32	2019-JX-FX-0033	25,407	-
		610	2018-JX-FX-0058	78,934	-
Total For Program - Juvenile Justice and Delinquency Prevention				1,007,159	680,734
Missing Children's Assistance	16.543				
		100	2017-MC-FX-K008	455,616	156,289
Total For Program - Missing Children's Assistance				455,616	156,289
State Justice Statistics Program for Statistical Analysis Centers	16.550				
		32	2018-86-CX-K023	8,692	-
		32	2019-86-CX-K027	46,379	-
Total For Program - State Justice Statistics Program for Statistical Analysis Centers				55,071	-
National Criminal History Improvement Program (NCHIP)	16.554				
		22	2008-RU-BX-K012	-	-
		32	2016-RU-BX-K013	(859)	-

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		32	2018-RU-BX-K020	10,309	-
		100	2018-RU-BX-K020	478,238	-
Total For Program - National Criminal History Improvement Program (NCHIP)				487,688	-
Crime Victim Assistance	16.575				
		22	2008-VA-GX-0031	-	-
		32	2008-VA-GX-0031	5,234	-
		32	2015-VA-GX-0064	(116,088)	(116,088)
		32	2016-VA-GX-0017	14,539,982	14,330,343
		32	2017-VA-GX-0004	11,467,853	11,102,016
		32	2018-V2-GX-0031	439,610	435,884
		32	2019-V2-GX-0014	3,093	-
		46	2010-VA-GX-0049	(51)	-
		100	2018-V2-GX-0031	170,464	-
		410	2016-VA-GX-0017	60,441	-
		615	2017-VA-GX-0004	104,825	-
Total For Program - Crime Victim Assistance				26,675,363	25,752,155
Crime Victim Compensation	16.576				
		32	2014-VC-GX-0054	(271)	(271)
		32	2015-VC-GX-0054	(10,746)	(10,746)
		32	2016-VC-GX-0053	45,255	45,211
		32	2017-VC-GX-0015	265,340	257,821
		32	2018-VI-GX-0077	898,419	808,069
		32	2019-V1-GX-0026	141,655	-
Total For Program - Crime Victim Compensation				1,339,652	1,100,084
Crime Victim Assistance/Discretionary Grants	16.582				
		400	2019-V3-GX-K006	35,417	-
Total For Program - Crime Victim Assistance/Discretionary Grants				35,417	-
Residential Substance Abuse Treatment for State Prisoners	16.593	32	2016-RT-BX-0044	28,488	27,785
		32	2017-RT-BX-0025	114,664	105,508
		32	2018-J2-BX-0035	1,609	-
		32	2019-J2-BX-0029	339	339
		615	2016-RT-BX-0044	767	-
Total For Program - Residential Substance Abuse Treatment for State Prisoners				145,867	133,632
State Criminal Alien Assistance Program	16.606				
		615	2012-AP-BX-0031	46,745	-
		615	2013-AP-BX-0417	156,000	-
Total For Program - State Criminal Alien Assistance Program				202,745	-
Bulletproof Vest Partnership Program	16.607				
		32	ESTIMATE	4,188	4,188
Total For Program - Bulletproof Vest Partnership Program				4,188	4,188
Project Safe Neighborhoods	16.609				
		32	2016-GP-BX-0003	53,001	45,804
		32	2016-GP-BX-0004	19,855	19,855
		32	2018-GP-BX-0027	2,982	-
		32	2018-GP-BX-0030	56,739	35,022
		32	2019-GP-BX-0074	2,417	-
		32	2019-GP-BX-0074	5,428	-
Total For Program - Project Safe Neighborhoods				140,422	100,681
Juvenile Mentoring Program	16.726	410	2018-JU-FX-0022	499,218	460,080
Total For Program - Juvenile Mentoring Program				499,218	460,080
Special Data Collections and Statistical Studies	16.734				
		230	2018-FU-CX-K030	26,604	-
Total For Program - Special Data Collections and Statistical Studies				26,604	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738				
		32	2015-DJ-BX-1071	8,700	8,700
		32	2016-DJ-BX-0402	76,648	81,503
		32	2017-DJ-DB-0185	954,538	770,691
		32	2018-DJ-BX-0665	1,226,040	1,222,670
		32	2019-DJ-BX-0018	296,472	256,926
		100	2015-DJ-BX-1071	16,531	-
		100	2016-DJ-BX-0402	60,181	-
		100	2017-DJ-DB-0185	83,585	-
		100	2018-DJ-BX-0665	478,157	-
		100	2019-DJ-BX-0018	46,787	-
		300	2017-DJ-DB-0185	111,141	-
		610	2018-DJ-BX-0665	28,755	-
		610	2019-DJ-BX-0018	17,796	-
		615	2017-DJ-DB-0185	142,550	-

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		615	2017-DS-BX-0006	91,155	-
		615	2018-DJ-BX-0665	158,061	-
		615	2018-DS-BX-0008	42,954	-
Total For Program - Edward Byrne Memorial Justice Assistance Grant Program				3,840,051	2,340,490
Support for Adam Walsh Act Implementation Grant Program	16.750	615	2014-AW-BX-0049	73,734	-
		615	2017-AW-BX-0022	778	-
Total For Program - Support for Adam Walsh Act Implementation Grant Program				74,512	-
Edward Byrne Memorial Competitive Grant Program	16.751				
		615	2017-XT-BX-0021	41,776	-
Total For Program - Edward Byrne Memorial Competitive Grant Program				41,776	-
Harold Rogers Prescription Drug Monitoring Program	16.754				
		250	2017-PM-BX-0005	3,316	-
		400	2018-AR-BX-K095	150,899	51,721
		410	2018-AR-BX-K095	137,497	-
Total For Program - Harold Rogers Prescription Drug Monitoring Program				291,712	51,721
Second Chance Act Reentry Initiative	16.812	615	2016-CZ-BX-0018	183,346	-
Total For Program - Second Chance Act Reentry Initiative				183,346	-
NICS Act Record Improvement Program	16.813				
		22	2018-NS-BX-K016	18,980	-
		32	2018-NS-BX-K016	7,375	-
Total For Program - NICS Act Record Improvement Program				26,355	-
Innovations in Community-Based Crime Reduction	16.817				
		46	2010-DG-BX-0131	220	-
Total For Program - Innovations in Community Based Crime Reduction				220	-
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838				
		32	2017-AR-BX-K023	16,866	-
		410	2018-AR-BX-K007	350,866	-
		410	2018-AR-BX-K086	259,043	-
		410	2018-H2293-IN-AR	155,573	-
Total For Program - Comprehensive Opioid, Stimulant, and Substance Abuse Program				782,348	-
STOP School Violence	16.839				
		410	2018-YS-BX-0085	10,500	10,500
		700	2018-YS-BX-0085	62,101	-
Total For Program - STOP School Violence				72,601	10,500
Public Safety Partnership and Community Policing Grants	16.710	100	2016AMWX0017	22,368	-
		100	2018-AM-WX-0007	230,820	-
		100	2018-HP-WX-0003	897,047	-
Total For Program - Public Safety Partnership and Community Policing Grants				1,150,235	-
DNA Backlog Reduction Program	16.741	100	2017-DN-BX-0063	4,118	-
		100	2017-DN-BX-0182	153,242	-
		100	2018-DN-BX-0100	546,844	-
		100	2019-DN-BX-0015	371,653	-
Total For Program - DNA Backlog Reduction Program				1,075,857	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742				
		32	2018-CD-BX-0035	2,611	-
		32	2019-CD-BX0019	573	-
		100	2018-CD-BX-0035	357,509	-
		100	2019-CD-BX0019	7,234	-
Total For Program - Paul Coverdell Forensic Sciences Improvement Grant Program				367,927	-
Equitable Sharing Program	16.922	100	INISP0008	444,314	-
		190	Federal Forfeiture - Gaming Commission	6,440	-
Total for Program - Equitable Sharing Program				450,754	-

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Marijuana Education	16.U01	100	2019-67	303,943	-
		100	2020-63	70,292	-
Total For Program - Marijuana Education				374,235	-
Total - U.S. DEPARTMENT OF JUSTICE				42,936,597	33,738,098
U.S. Department of Labor					
Labor Force Statistics	17.002	510	LM-31951-19-75-J-18	237,354	-
		510	LM-33110-20-75-J-18	934,635	-
Total For Program - Labor Force Statistics				1,171,989	-
Compensation and Working Conditions	17.005				
		225	OS-30629-18-75-J-18	4,333	-
		225	OS-31982-19-75-J-18	35,813	-
		225	OS-33141-20-75-J-18	83,836	-
Total For Program - Compensation and Working Conditions				123,982	-
Registered Apprenticeship	17.201	510	AP-30077-16-60-A-18	288,423	295,136
		515	AP-30077-16-60-A-18	13,438	-
Total For Program - Registered Apprenticeship				301,861	295,136
Employment Service Cluster					
Employment Service/Wagner-Peyser Funded Activities	17.207				
		510	ES-27489-15-5-A-18	(6,612)	-
		510	ES-30987-17-55-A-18	820,359	19,140
		510	ES-31846-18-55-A-18	3,111,263	244,000
		510	ES-33392-19-55-A-18	8,415,589	1,193,840
Total For Program - Employment Service/Wagner-Peyser Funded Activities				12,340,599	1,456,980
Jobs for Veterans State Grants	17.801	510	DV-31505-18-55-5- 18	(8)	-
		510	DV-32889-19-55-5-18	1,763,334	89,290
		510	DV-34269-20-55-5-18	1,255,628	102,047
Total For Program - Jobs for Veterans State Grants				3,018,954	191,337
Total for Cluster - Employment Service Cluster				15,359,553	1,648,317
COVID-19 - Unemployment Insurance	17.225				
		510	UI-34714-20-55-A-18	158,133	-
		510	ESTIMATE	5,786,082	-
		8510	70070	2,999,454,984	-
Sub-Total For Program - COVID-19 - Unemployment Insurance				3,005,399,199	-
Unemployment Insurance	17.225				
		510	70040	(154)	-
		510	UI-27975-16-55-A-18	2,703	2,703
		510	UI-29840-17-55-A-18	(10)	-
		510	UI-31292-18-55-A-18	105,954	-
		510	UI-31516-18-60-A-18	368,668	232,802
		510	UI-32598-19-55-A-18	10,632,745	31,286
		510	UI-32702-19-55-A-18	411,176	-
		510	UI-32702-19-55-A-18	915,732	-
		510	UI-32838-19-60-A-18	3,612,499	3,226,653
		510	UI-34057-20-55-A-18	27,738,443	109,648
		510	UI-34163-20-55-A-18	595,514	-
		510	UI-34163-20-55-A-18	1,761,245	-
		8510	70070	1,091,288,333	-
Sub-Total For Program - Unemployment Insurance				1,137,432,848	3,603,092
Total For Program - Unemployment Insurance				4,142,832,047	3,603,092
Senior Community Service Employment Program	17.235				
		510	AD-31758-18-55-A-18	283,820	281,339
		510	AD-33726-19-60-A-18	1,709,270	1,684,049
Total For Program - Senior Community Service Employment Program				1,993,090	1,965,388
Trade Adjustment Assistance	17.245				
		510	A-31698-18-55-A-18	3,493,785	-
		510	TA-28049-16-55-A-18	(17,538)	(13,873)
		510	TA-30487-17-55-A-18	2,152,874	(81,443)
Total For Program - Trade Adjustment Assistance				5,629,121	(95,316)

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WIOA Cluster					
WIOA Adult Program	17.258				
		510	AA-28315-16-55-A-18	29,368	17,364
		510	AA-30957-17-55-A-18	484,595	19,546
		510	AA-32194-18-55-A-18	5,092,194	4,886,652
		510	AA-33228-19-55-A-18	7,053,051	6,326,027
Total For Program - WIOA Adult Program				12,659,208	11,249,589
WIOA Youth Activities	17.259				
		510	AA-28315-16-55-A-18	940,917	(7,000)
		510	AA-30957-17-55-A-18	1,000,950	747,508
		510	AA-32194-18-55-A-18	5,849,442	6,479,040
		510	AA-33228-19-55-A-18	5,068,512	4,314,955
Total For Program - WIOA Youth Activities				12,859,821	11,534,503
WIOA Dislocated Worker Formula Grants	17.278				
		510	AA-28315-16-55-A-18	912,475	89,190
		510	AA-30957-17-55-A-18	129,590	99,331
		510	AA-32194-18-55-A-18	5,271,248	5,581,970
		510	AA-33228-19-55-A-18	6,041,950	5,528,846
Total For Program - WIOA Dislocated Worker Formula Grants				12,355,263	11,299,337
Total for Cluster - WIOA Cluster				37,874,292	34,083,429
WIOA Pilots, Demonstrations, and Research Projects	17.261				
		510	MI-30765-17-60-A-18	358,446	263,106
Total For Program - WIOA Pilots, Demonstrations, and Research Projects				358,446	263,106
Work Opportunity Tax Credit Program (WOTC)	17.271				
		510	WT-32765-19-55-A-18	290,394	-
Total For Program - Work Opportunity Tax Credit Program (WOTC)				290,394	-
Temporary Labor Certification for Foreign Workers	17.273				
		510	FL-31643-18-55-A-18	20,139	-
		510	FL-33856-19-55-A-18	44,835	-
Total For Program - Temporary Labor Certification for Foreign Workers				64,974	-
WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277				
		510	DW-33531-19-60-A-18	478,562	244,579
Total For Program - WIOA National Dislocated Worker Grants / WIA National Emergency Grants				478,562	244,579
Apprenticeship USA Grants	17.285				
		510	AP-30077-16-60-A-18	607,015	413,595
		510	AP-33485-19-60-A-18	247	-
Total For Program - Apprenticeship USA Grants				607,262	413,595
Occupational Safety and Health State Program	17.503	225	SP-24803-SP4	53,608	-
		225	SP-35006-SP8	(12)	-
		225	SP-35106-SP9	689,119	-
		225	SP-35206-SP0	1,687,564	-
Total For Program - Occupational Safety and Health State Program				2,430,279	-
Consultation Agreements	17.504				
		225	CS-31016-CS9	303,586	-
		225	CS-32016-CS0	661,031	-
Total For Program - Consultation Agreements				964,617	-
Total - U.S. Department of Labor				4,210,480,469	42,421,326
U.S. Department of Transportation					
Airport Improvement Program	20.106	800	3-18-0000-017-2019	186,107	-
Total For Program - Airport Improvement Program				186,107	-
Highway Planning and Construction Cluster					
Highway Planning and Construction	20.205	100	N4510.819	51,020	-
		100	N4510.837	54,886	-
		300	N4510.819	815	-
		300	RT17004	16,722	-
		300	RT17006	199,000	-
		400	N4510.828	45,688	45,688
		800	23 U.S.C. 125/ER-IN-18-1	220,228	-
		800	23 U.S.C.115	(13,624,420)	-

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		800	N4510.646	25,282,416	722,346
		800	N4510.683	123,346,020	3,778,719
		800	N4510.742	33,059	20,106
		800	N4510.743	2,657,562	352,697
		800	N4510.745	4,856,041	275,605
		800	N4510.756	252,670	259,694
		800	N4510.765	120,086	137,148
		800	N4510.774	750,994	-
		800	N4510.788	4,440,262	724,062
		800	N4510.802	2,797,173	1,505,435
		800	N4510.812	19,114,620	5,011,340
		800	N4510.819	164,518,310	9,424,889
		800	N4510.828	475,050,773	28,692,574
		800	N4510.837	307,277,429	9,806,259
Total For Program - Highway Planning and Construction				1,117,461,354	60,756,562
Recreational Trails Program	20.219	300	ESTIMATE	1,038	1,038
		300	ESTIMATE	2,882	2,882
		300	ESTIMATE	6,356	6,356
		300	ESTIMATE	13,644	-
		300	ESTIMATE	14,768	14,768
		300	ESTIMATE	21,483	21,483
		300	RT13(001)	1,611	-
		300	RT13(006)	117,611	117,611
		300	RT14(002)	(869)	-
		300	RT14004	981	981
		300	RT14005	49,121	49,121
		300	RT15(004)	146,696	146,696
		300	RT15(005)	25,056	25,056
		300	RT15(006)	90,541	90,541
		300	RT16002	119,987	-
		300	RT16006	1,000	-
		300	RT16007	97,748	-
		300	RT17002	47	-
		300	RT17003	21	-
		300	RT18001	57,548	365
		300	RT18002	(1,515)	-
		300	RT18003	12,356	-
		300	RT18004	27,235	27,235
		300	RT19004	13,191	-
Total For Program - Recreational Trails Program				818,537	504,133
Federal Lands Access Program	20.224				
		800	23 U.S.C. 204	107,721	7,347
Total For Program - Federal Lands Access Program				107,721	7,347
Total for Cluster - Highway Planning and Construction Cluster				1,118,387,612	61,268,042
Federal Motor Carrier Safety Assistance Cluster (FMCSA Cluster)					
Motor Carrier Safety Assistance	20.218	100	69A3601930184MCG0IN	4,031,302	-
		100	FM-MCG-0429	2,012,836	-
Total For Program - Motor Carrier Safety Assistance				6,044,138	-
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237				
		100	69A360184002IMHP0IN	890,440	-
		100	69A3601940230MHP0IN	323,526	-
Total For Program - Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements				1,213,966	-
Total for Cluster - FMCSA Cluster				7,258,104	
Railroad Safety	20.301	800	FR-SIP-0011-18	245,024	-
Total For Program - Railroad Safety				245,024	-
Commercial Driver's License Program Implementation Grant	20.232	22	27XX18CD08181IN08	-	-
		22	27XX18CD08182IN08	-	-
		22	69A3601840011CDLL0IN	467,481	-
		22	FM-CDL-0048-11-01-00	2,425	-
		22	FM-CDL-0136-13-01-00	-	-
		22	FM-CDL-0190-15-01-00	188,585	-
		22	FM-CDL-0258-16-01-00	71,965	-
		22	FM-CDL-0278-17-01-00	55,869	-
		235	69A3601840009CDL0IN	410,578	-
		235	FM-CDL-0258-16-01-00	551	-
Total For Program - Commercial Driver's License Program Implementation Grant				1,197,454	-

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Federal Transit Cluster					
Federal Transit Capital Investment Grants	20.500	800	IN-03-0109-04	579,487	579,487
Total For Program - Federal Transit Capital Investment Grants				579,487	579,487
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526				
		800	IN-2018-022-00	1,499,861	1,374,466
Total For Program - Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs				1,499,861	1,374,466
Total for Cluster - Federal Transit Cluster				2,079,348	1,953,953
Formula Grants for Rural Areas and Tribal Transit Program	20.509				
		800	IN-18-X030-00	(8,500)	-
		800	IN-2018-022-00	12,858,290	9,885,385
		800	IN-2019-020-00-5311	103,913	-
Total For Program - Formula Grants for Rural Areas and Tribal Transit Program				12,953,703	9,885,385
Transit Services Programs Cluster					
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513				
		800	IN-2017-010-00	(8)	-
		800	IN-2018-012-00	483,919	-
		800	IN-2019-013-00	235,526	-
Total For Program - Enhanced Mobility of Seniors and Individuals with Disabilities				719,437	-
Total for Cluster - Transit Services Programs Cluster				719,437	-
Highway Safety Cluster					
State and Community Highway Safety	20.600	32	18X9204020IN17	115,264	49,491
		32	18X9205464IN15	19,981	19,981
		32	18X9205464IN16	328,683	328,683
		32	18X9205464IN17	25,198	25,198
		32	69A3751830000402OIN0	(23,296)	(211,678)
		32	69A3751830000402OIN0	17,862	-
		32	69A3751930000402OIN0	2,948,886	2,581,147
		32	69A3752030000402OINO	289,786	113,330
		100	69A3751830000402OIN0	183,824	-
		100	69A3752030000402OINO	213,300	-
Total For Program - State and Community Highway Safety				4,119,488	2,906,152
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601				
		32	18X920405dIN15	903,946	763,821
		32	18X920405dIN16	4,268	4,268
		32	18X920405dIN17	377,229	376,201
		39	18X920405dIN16	71,903	-
		100	18X920405dIN17	130,926	-
		115	18X920405dIN15	704,486	148,736
		115	18X920405dIN17	296,685	-
Total For Program - Alcohol Impaired Driving Countermeasures Incentive Grants I				2,489,443	1,293,026
Occupant Protection Incentive Grants	20.602				
		32	18X920405bIN16	43,429	43,429
		32	18X920405bIN17	2,107	2,107
Total For Program - Occupant Protection Incentive Grants				45,536	45,536
State Traffic Safety Information System Improvement Grants	20.610				
		22	18X920405cIN15	746,529	-
		32	18X920405cIN15	12,411	-
		385	18X920405cIN15	(956)	-
		400	18X920405cIN15	1,457	-
Total For Program - State Traffic Safety Information System Improvement Grants				759,441	-
Incentive Grant Program to Prohibit Racial Profiling	20.611				
		22	80161717HSIN17	348,370	-
Total For Program - Incentive Grant Program to Prohibit Racial Profiling				348,370	-
National Priority Safety Programs	20.616				
		22	69A3751930000405cIN0	104,668	-
		32	18X920405EIN17	109,979	109,979
		32	69A3751830000405BINH	244,621	244,621
		32	69A3751830000405CIN0	35,378	-
		32	69A3751830000405dINL	164,717	99,697
		32	69A3751830000405FIN0	44,209	-

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		32	69A3751930000405BINH	245,998	235,739
		32	69A3751930000405cIN0	128,307	-
		32	69A3751930000405dINL	473,646	198,646
		32	69A3752030000405BINH	405	405
		32	69A3752030000405DINL	94,116	93,280
		39	69A3751830000405dINL	151,101	-
		100	69A3751930000405dINL	139,790	-
		115	69A3751930000405dINL	501,296	-
		385	69A3751930000405cIN0	96,040	-
		400	69A3751830000405CIN0	1,242	-
Total For Program - National Priority Safety Programs				2,535,513	982,367
Total for Cluster - Highway Safety Cluster				10,297,791	5,227,081
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608				
		32	69A37518300001640INA	1,098,958	951,958
		32	69A37519300001640INA	379,078	379,078
		230	69A37518300001640INA	214,356	-
Total For Program - Minimum Penalties for Repeat Offenders for Driving While Intoxicated				1,692,392	1,331,036
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614				
		100	DTNH2217H00126	131,073	-
Total For Program - National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements				131,073	-
Pipeline Safety Program State Base Grant	20.700	200	ESTIMATE	606,508	-
Total For Program - Pipeline Safety Program State Base Grant				606,508	-
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703				
		385	693JK31940014HMEP	73,246	14,330
		385	HMEIN8050160	(385)	-
		385	HM-HMP-0548-16	74,553	-
		385	HM-HMP-0548-16-02	377,972	191,374
Total For Program - Interagency Hazardous Materials Public Sector Training and Planning Grants				525,386	205,704
PHMSA Pipeline Safety Program One Call Grant	20.721				
		200	DTPH56-14-G-PHPC07	(6,804)	-
		200	DTPH56-15-G-PHPC06	(3,502)	-
		200	ESTIMATE	(111,286)	-
		200	ESTIMATE	5,038	-
		200	ESTIMATE	386,481	-
Total For Program - PHMSA Pipeline Safety Program One Call Grant				269,927	-
National Infrastructure Investments	20.933	800	Agreement No. 234-16	72,835	-
Total For Program - National Infrastructure Investments				72,835	-
Total - U.S. Department of Transportation				1,156,622,701	79,871,201
U.S. Department of Treasury					
Equitable Sharing Program	21.016	100	INISP0008	804,678	-
Total for Program - Equitable Sharing Program				804,678	-
COVID-19 - Coronavirus Relief Fund	21.019	57	CARES Act	50,000,000	-
		57	CARES Act	206,930,000	
		110	CARES Act	4,424,956	
		385	CARES Act	734,508	-
Total For Program - COVID-19 - Coronavirus Relief Fund				262,089,464	-
Total - U.S. Department of Treasury				262,894,142	-
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION					
Employment Discrimination_State and Local Fair Employment Practices Agency Contracts	30.002	258	EEC45015C0038	4,230	-
		258	EEC45015C0038	90,002	-
		258	EEC45015C0038P00004	145,726	-
		258	EECCN090026-120007	11,682	-
		258	45310018C0046	153,295	-
Total For Program - Employment Discrimination_State and Local Fair Employment Practices Agency Contracts				404,935	-
Total - EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				404,935	-

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General Services Administration					
Donation of Federal Surplus Personal Property	39.003	61	Noncash Assistance	501,861	-
Total for Program - Donation of Federal Surplus Personal Property				501,861	-
Total - GENERAL SERVICES ADMINISTRATION				501,861	-
National Endowment of the Arts					
COVID-19 - Promotion of the Arts Partnership Agreements	45.025				
		705	1855937-61-19	438,000	438,000
Sub-Total For Program - COVID-19 Promotion of the Arts Partnership Agreements				438,000	438,000
Promotion of the Arts Partnership Agreements	45.025	705	16-6100-2018	5,791	-
		705	17-6100-2012	218,923	-
		705	18-09842-61-18	440,300	-
		705	1855937-61-19	548,500	377,049
Sub-Total For Program - Promotion of the Arts Partnership Agreements				1,213,514	377,049
Total For Program - Promotion of the Arts Partnership Agreements				1,651,514	815,049
Promotion of the Humanities Division of Preservation and Access	45.149	730	PJ-50086-11	144,468	-
Total For Program - Promotion of the Humanities Division of Preservation and Access				144,468	-
Grants to States	45.310	62	LS-00-12-0015-12	972	-
		730	LS-00-18-0015-18	617,309	49,200
		730	LS-00-19-0015-19	2,454,030	177,612
Total For Program - Grants to States				3,072,311	226,812
Total - National Endowment of the Arts				4,868,293	1,041,861
U.S. Department of Veteran Affairs					
All-Volunteer Force Educational Assistance	64.124	160	V101 (223C) P-5817	(21,141)	-
		160	V101(223C)	6,380	-
		160	V101(223C)	150,956	-
		160	V101(223C) P-6017	308,934	-
Total For Program - All-Volunteer Force Educational Assistance				445,129	-
Total - U.S. Department of Veteran Affairs				445,129	-
Environmental Protection Agency					
State Indoor Radon Grants	66.032	400	K1-00E13110 - 0	48,932	47,443
Total For Program - State Indoor Radon Grants				48,932	47,443
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034				
		495	PM-98577309-0	783,972	-
		495	PM-98577310-0	151,919	-
Total For Program - Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act				935,891	-
State Clean Diesel Grant Program	66.040				
		495	DS-00E66704-0	273,159	-
		495	DS-00E66705-0	21,285	-
Total For Program - State Clean Diesel Grant Program				294,444	-
Multipurpose Grants to States and Tribes	66.204				
		495	AA - 00E02777 - 0	110,717	-
Total For Program - Multipurpose Grants to States and Tribes				110,717	-
Water Pollution Control State, Interstate, and Tribal Program Support	66.419				
		495	I-00E02329	169,550	-
		495	I-01E02329-0	7,358	-
		495	I-96555712	305	-
Total For Program - Water Pollution Control State, Interstate, and Tribal Program Support				177,213	-
State Underground Water Source Protection	66.433				
		300	G-99590119-0	175,153	-
Total For Program - State Underground Water Source Protection				175,153	-

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Water Quality Management Planning	66.454				
		495	C6-00E72016-0	72,996	-
		495	C6-00E72017	139,183	-
		495	C600E72018	138,127	-
		495	C6-00E72019-0	6,326	-
Total For Program - Water Quality Management Planning				356,632	-
Nonpoint Source Implementation Grants	66.460				
		300	C9-97548217-0	42,390	19,339
		495	C9 - 97548220	8,666	-
		495	C9-97548215	900,140	-
		495	C9-97548216	966,587	-
		495	C9-97548217-0	143,014	-
		495	C9-97548218-0	669,531	-
		495	C9-97548219-0	756,232	-
Total For Program - Nonpoint Source Implementation Grants				3,486,560	19,339
Regional Wetland Program Development Grants	66.461				
		495	CD00E02071	47,259	-
Total For Program - Regional Wetland Program Development Grants				47,259	-
Great Lakes Program	66.469				
		36	00E02376	1,084	-
		300	GL-00E01506-0	804,639	558,479
		300	GL-00E01965-0	118,542	-
		300	GL-01E00724	(1,170)	-
		300	GL-02E00724-0	125,357	-
		495	GL-00E01506-0	140,938	-
		495	GL-00E02314-0	75,958	-
		495	GL00E02315	59,515	-
		495	GL-00E2345-0	29,498	-
		495	GL-01E00724	73,315	-
		495	GL-02E00724-0	159,427	-
Total For Program - Great Lakes Program				1,587,103	558,479
Beach Monitoring and Notification Program Implementation Grants	66.472				
		300	CU-08E73102	11,826	-
		495	CU-08E73102	169,503	-
		495	CU-09E73102	16,369	-
Total For Program - Beach Monitoring and Notification Program Implementation Grants				197,698	-
Performance Partnership Grants	66.605				
		495	BG-98543215-B	624,054	-
		495	BG-98543216-0	9,432,224	-
Total For Program - Performance Partnership Grants				10,056,278	-
Environmental Information Exchange Network Grant Program and Related Assistance	66.608				
		495	OS83674001-0	184,950	-
Total For Program - Environmental Information Exchange Network Grant Program and Related Assistance				184,950	-
TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	66.707				
		400	PB-00E44708-0	(19,221)	-
		400	PB-00E44709-0	243,992	-
Total For Program - TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals				224,771	-
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802				
		495	V - 05E00994	57,814	-
		495	V-07E00780-0	416,401	-
Total For Program - Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements				474,215	-
Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	66.804				
		495	L-00E49706-0	226,195	-
		495	L-00E49707	444,309	-
Total For Program - Underground Storage Tank (UST) Prevention, Detection, and Compliance Program				670,504	-

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Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805				
		495	LS-00598121	1,321,750	-
Total For Program - Leaking Underground Storage Tank Trust Fund Corrective Action Program				1,321,750	-
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809				
		495	VC - 05E00771	97,903	-
		495	VC-06E00771-0	13,159	-
Total For Program - Superfund State and Indian Tribe Core Program Cooperative Agreements				111,062	-
Total - Environmental Protection Agency				20,461,132	625,261
U.S. Department of Energy					
State Energy Program	81.041	266	DE-EE0007473	40,238	-
		266	DE-EE0007473 / 0002	238,546	-
		266	DE-EE0008647	627,542	-
Total For Program - State Energy Program				906,326	-
Total - U.S. Department of Energy				906,326	-
U.S. Department of Education					
Adult Education - Basic Grants to States	84.002	510	V002A170014	1,324,392	137,764
		510	V002A180014	3,344,014	3,980,061
		510	V002A190014	4,061,214	3,031,520
		615	V002A180014	608,041	-
Total For Program - Adult Education - Basic Grants to States				9,337,661	7,149,345
Career and Technical Education -- Basic Grants to States	84.048	36	V048A180014	20,279	-
		36	V048A190014	184,918	-
		510	V048A180014	3,477,998	2,586,782
		512	V048A180014	333,983	240,335
		512	V048A190014	14,754,271	14,556,003
		615	V048A190014	104,939	-
		700	V048A170014	4,014,065	3,427,524
		700	V048A180014	2,390,131	2,582,384
Total For Program - Career and Technical Education -- Basic Grants to States				25,280,584	23,393,028
Title I Grants to Local Educational Agencies	84.010	700	S010A170014	12,440,653	11,836,190
		700	S010A180014	98,797,413	97,550,340
		700	S010A190014	137,508,623	136,950,492
Total For Program - Title I Grants to Local Educational Agencies				248,746,689	246,337,022
Migrant Education State Grant Program	84.011				
		700	S011A170014	2,832,065	2,665,340
		700	S011A180014	444,722	513,732
		700	S011A190014	226,152	130,285
Total For Program - Migrant Education State Grant Program				3,502,939	3,309,357
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013				
		615	S013A170014	73,088	-
		615	S013A180014	302,337	-
		615	S013A190014	86,101	-
Total For Program - Title I State Agency Program for Neglected and Delinquent Children and Youth				461,526	-
Education for Homeless Children and Youth	84.196	700	S196A180015	836,199	818,964
		700	S196A190015	222,865	140,527
Total For Program - Education for Homeless Children and Youth				1,059,064	959,491
Twenty-First Century Community Learning Centers	84.287	700	S287C170014	3,289,781	3,104,743
		700	S287C180014	15,639,622	15,020,425
		700	S287C190014	353,367	-
Total For Program - Twenty-First Century Community Learning Centers				19,282,770	18,125,168
Rural Education	84.358	700	S358B170014	526,713	520,357
		700	S358B180014	549,981	531,199
		700	S358B190014	415,478	404,919
Total For Program - Rural Education				1,492,172	1,456,475

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English Language Acquisition State Grants	84.365				
		700	S365A170014	2,045,611	1,894,022
		700	S365A180014	3,382,706	3,373,145
		700	S365A190014	2,479,095	2,289,086
Total For Program - English Language Acquisition State Grants				7,907,412	7,556,253
Supporting Effective Instruction State Grants (formerly Improving Teacher Quality	84.367	700	S367A170013	15,387,080	15,002,928
		700	S367A180013	11,629,218	11,021,930
		700	S367A190013	6,187,572	6,174,891
Total For Program - Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)				33,203,870	32,199,749
Grants for State Assessments and Related Activities	84.369				
		700	S369A170015	1,213,413	-
		700	S369A180015	4,936,108	-
		700	S369A190015	1,400,115	-
Total For Program - Grants for State Assessments and Related Activities				7,549,636	-
Special Education Cluster (IDEA)					
Special Education Grants to States	84.027	550	H027A180084	1,726	1,726
		550	H027A190084	121,307	121,307
		560	H027A170084	10,682	-
		560	H027A180084	203,189	-
		615	H027A170084	829	-
		615	H027A180084	182,364	-
		700	H027A160084	1,226	1,226
		700	H027A170084	28,018,077	21,948,776
		700	H027A180084	102,650,650	90,199,081
		700	H027A190084	128,810,574	127,553,912
Total For Program - Special Education Grants to States				260,000,624	239,826,028
Special Education Preschool Grants	84.173				
		700	H173A160104	2,207	2,207
		700	H173A170104	793,637	793,637
		700	H173A180104	2,992,980	2,992,980
		700	H173A190104	4,678,381	4,678,381
Total For Program - Special Education Preschool Grants				8,467,205	8,467,205
Total for Cluster - Special Education Cluster (IDEA)				268,467,829	248,293,233
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	497	ESTIMATE	1,413	-
		497	ESTIMATE	789,263	-
		497	FY19 SSA/VR	1,785,372	-
		497	H126A180019-18A	9,715,275	-
		497	H126A190019 - 19A	32,922,697	-
		497	H126A200019 - 20B	8,188,014	-
		510	H126A180019-18A	17,129	19,491
		510	H126A190019 - 19A	725,285	538,201
Total For Program - Rehabilitation Services Vocational Rehabilitation Grants to States				54,144,448	557,692
Rehabilitation Services Client Assistance Program	84.161				
		44	H161A190015	52,382	-
		44	H161A200015	90,204	-
Total For Program - Rehabilitation Services Client Assistance Program				142,586	-
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177				
		497	H177B190014	273,032	-
		497	H177B200014 - 20B	318,746	-
Total For Program - Rehabilitation Services Independent Living Services for Older Individuals Who are Blind				591,778	-
Special Education-Grants for Infants and Families	84.181				
		497	H181A180030	2,142,987	-
		497	H181A190030	1,937,278	-
Total For Program - Special Education-Grants for Infants and Families				4,080,265	-
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187				
		497	H187A200020	82,467	-
		497	H197B200020	66,323	-
Total For Program - Supported Employment Services for Individuals with the Most Significant Disabilities				148,790	-

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Program of Protection and Advocacy of Individual Rights	84.240	44	60410	2,195	-
		44	H240A180015	47,976	-
		44	H240A190015	131,469	-
		44	H240A200015	14	-
Total For Program - Program of Protection and Advocacy of Individual Rights				181,654	-
Special Education - State Personnel Development	84.323	700	H323A150004	1,002,452	978,525
Total For Program - Special Education - State Personnel Development				1,002,452	978,525
Charter Schools	84.282	700	S282D190002	1,130,442	1,107,587
		700	U282A170017	8,514,283	7,722,631
Total For Program - Charter Schools				9,644,725	8,830,218
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	719	P334S160023	578,747	189,537
Total For Program - Gaining Early Awareness and Readiness for Undergraduate Programs				578,747	189,537
Mathematics and Science Partnerships	84.366	700	S366B160015	175,868	175,868
Total For Program - Mathematics and Science Partnerships				175,868	175,868
School Improvement Grants	84.377	700	S377A140015	464,198	464,198
		700	S377A150015	3,844,916	3,830,961
		700	S377A160015	1,867,074	1,867,074
Total For Program - School Improvement Grants				6,176,188	6,162,233
Student Support and Academic Enrichment Program	84.424	700	S424A170015	2,691,855	2,675,741
		700	S424A180015	8,094,155	7,818,393
		700	S424A190015	4,436,867	4,132,481
Total For Program - Student Support and Academic Enrichment Program				15,222,877	14,626,615
COVID-19 - Education Stabilization Fund	84.425D				
		700	S425D200013	976,828	966,139
Total For Program - COVID-19 - Education Stabilization Fund				976,828	966,139
Total - U.S. Department of Education				719,359,358	621,265,948
U.S. National Archives and Records Administration					
National Historical Publications and Records Grants	89.003	730	RH-000332-18	42,177	-
Total For Program - National Historical Publications and Records Grants				42,177	-
Total - U.S. National Archives and Records Administration				42,177	-
U.S. Election Assistance Commission					
Help America Vote Act Requirements Payments	90.401	63	60300	874	-
		63	IN0809RP01	3,795	-
		63	IN10RP01	1,236	-
Total For Program - Help America Vote Act Requirements Payments				5,905	-
COVID-19 - 2018 HAVA Election Security Grants	90.404				
		40	IN20101CARES	3,492,767	-
Sub-Total For Program - COVID-19 - 2018 HAVA Election Security Grants				3,492,767	-
2018 HAVA Election Security Grants	90.404				
		40	IN18101001	7,595,088	7,595,088
		40	IN201011001	-	-
Sub-Total For Program - 2018 HAVA Election Security Grants				7,595,088	7,595,088
Total For Program - 2018 HAVA Election Security Grants				11,087,855	7,595,088
Total - U.S. Election Assistance Commission				11,093,760	7,595,088
U.S. Department of Health and Human Services					
2016 Stipend from Policy Academy Action Network	93.U01	410	62130	6,400	-
Total For Program - 2016 Stipend from Policy Academy Action Network				6,400	-

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DASIS-State Outcome Measurement and Management System -Contractor	93.U02				
		410	62130	280,014	-
Total For Program - DASIS-State Outcome Measurement and Management System -Contractor				280,014	-
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke-	93.435	400	CDC-RFA-DP130505CONTPPHF1	(190,109)	(60,801)
Total For Program -Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke-				(190,109)	(60,801)
Medical Reserve Corps Small Grant Program	93.008	351	5 HITEP150032-02-00	9,501	-
		351	MRC 18-2578	477	-
Total For Program - Medical Reserve Corps Small Grant Program				9,978	-
State Partnership Grant Program to Improve Minority Health	93.296	400	5 STTMP151116-03-00	119,912	-
		400	5 STTMP151116-04-00	11,670	-
		400	5 STTMP151116-05-00	53,555	-
Total For Program - State Partnership Grant Program to Improve Minority Health				185,137	-
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817	400	U3REP15024-01-00	482,437	482,437
Total For Program - Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities				482,437	482,437
National Bioterrorism Hospital Preparedness Program	93.889	400	1 NU90TP921933-01-00	152,154	152,154
		400	1 U3REP190595-01-00	2,492,438	1,987,531
Total For Program - National Bioterrorism Hospital Preparedness Program				2,644,592	2,139,685
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	498	18AAINT7EA	36,956	11,732
		498	ESTIMATE	75,411	75,411
Total For Program - Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation				112,367	87,143
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042				
		498	18AAINT7OM	20,272	20,272
		498	2001INOAOM-03	173,131	95,690
		498	ESTIMATE	136,855	114,082
Total For Program - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals				330,258	230,044
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043				
		498	18AAINT3PH	140,640	140,640
		498	1901INOAPH-01	287,255	284,719
		498	2001INOAPH-03	19,228	14,311
Total For Program - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services				447,123	439,670
Aging Cluster					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044				
		498	18AAINT3SS	2,140,548	2,133,048
		498	1901INOASS-01	5,506,119	5,460,820
		498	2001INOASS-03	1,257,481	1,175,974
Total For Program - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers				8,904,148	8,769,842
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045				
		498	2001INCMC2-00	11,403	11,403
		498	2001INHDC2-00	6,674	6,674
Sub-Total For Program - COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services				18,077	18,077

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Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045				
		498	18AAINT3CM / HD	1,428,040	1,428,040
		498	1901INOACM-02-AHD-02	8,042,076	7,974,307
		498	2001INOACM-04	310,312	242,465
		498	2001INOACM-04	2,275,228	2,208,190
Sub-Total For Program - Special Programs for the Aging, Title III, Part C, Nutrition Services				12,055,656	11,853,002
Total For Program - Special Programs for the Aging, Title III, Part C, Nutrition Services				12,073,733	11,871,079
Nutrition Services Incentive Program	93.053				
		498	18AAINNSIP	3,894	3,894
		498	1901INOANS-02	1,066,880	1,066,880
		498	2001INOANS-04	534,342	534,342
Total For Program - Nutrition Services Incentive Program				1,605,116	1,605,116
Total for Cluster - Aging Cluster				22,582,997	22,246,037
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048				
		498	90NWBC0001-01-00	446,689	-
Total For Program - Special Programs for the Aging, Title IV, and Title II, Discretionary Projects				446,689	-
National Family Caregiver Support, Title III, Part E	93.052				
		498	18AAINT3FC	1,058,610	1,058,610
		498	1901INOAFC-01	1,937,691	1,906,682
		498	2001INOAFC-03	200,040	164,868
Total For Program - National Family Caregiver Support, Title III, Part E				3,196,341	3,130,160
Medicare Enrollment Assistance Program	93.071	210	1701INMISH01	14,980	-
		210	1801INMIAA-00	152,155	-
		210	1801INMIDR-00	102,959	-
		210	1801INMISH-00	278,926	-
Total For Program - Medicare Enrollment Assistance Program				549,020	-
Traumatic Brain Injury State Demonstration Grant Program	93.234	400	90TBSG0034-02-00	133,260	133,260
Total For Program - Traumatic Brain Injury State Demonstration Grant Program				133,260	133,260
State Health Insurance Assistance Program	93.324	210	90SAPG0008-01-01		-
		210	90SAPG0008-02-00	67,576	-
		210	90SAPG0008-03-00	755,234	-
		210	90SAPG0103-01-01	72,888	-
Total For Program - State Health Insurance Assistance Program				895,698	-
ACL Independent Living State Grants	93.369	497	1801INILSG	25,679	-
		497	1901INILSG-01	305,265	271,891
		497	20G1INILSG	87,492	-
Total For Program - ACL Independent Living State Grants				418,436	271,891
ACL Assistive Technology	93.464	497	1801INSGAT	3,380	-
		497	1901INATSG-01	269,289	-
		497	2001INATSG	239,268	-
Total For Program - ACL Assistive Technology				511,937	-
Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems	93.618	44	1803INVOTP	19	-
		44	1901INPAVA-00	82,587	-
		44	2001INPAVA-01	22,127	-
Total For Program - Voting Access for Individuals with Disabilities-Grants for Protection and Advocacy Systems				104,733	-
Developmental Disabilities Basic Support and Advocacy Grants	93.630				
		35	1301INBSDD	249	-
		35	1401INBSDD	111,558	-
		35	1501INBSDD	28,316	-
		35	1601INBSDD	(247,347)	-
		35	1701INBSDD	22,480	-
		35	1801INBSDD	365,287	12
		35	1901INBSDD	1,003,139	75

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		35	2001INSCDD-02	672,689	400,564
		44	1701INBSDD	23,300	-
		44	60420	(2,000)	-
		44	1901INPADD-00	308,551	-
		44	2001INPADD-01	417,234	-
Total For Program - Developmental Disabilities Basic Support and Advocacy Grants				2,703,456	400,651
Developmental Disabilities Projects of National Significance	93.631				
		44	90DNDM0002-01-00	11,783	-
		497	90DNIQ0010-01-00	21,174	-
		497	90DNIQ0010-02-00	91,506	-
Total For Program - Developmental Disabilities Projects of National Significance				124,463	-
Elder Abuse Prevention Interventions Program	93.747	22	90EJIG0007-01-00	20,030	-
		44	90EJIG0007-01-00	2,565	-
Total For Program - Elder Abuse Prevention Interventions Program				22,595	-
ACL Assistive Technology State Grants for Protection and Advocacy	93.843	44	1701INPAAT	2,270	-
		44	1801INPAAT	27,334	-
		44	1901INPAAT-00	79,233	-
		44	2001INPAAT-01	15,367	-
Total For Program - ACL Assistive Technology State Grants for Protection and Advocacy				124,204	-
State Grants for Protection and Advocacy Services	93.873	44	1901INPATB-00	31,484	-
		44	2001INPATB-01	2,385	-
Total For Program - State Grants for Protection and Advocacy Services				33,869	-
Public Health Emergency Preparedness	93.069	351	1 NU90TP922052-01-00	1,283	-
		400	1 NU90TP921933-01-00	409,309	10,949
		400	1 NU90TP922052-01-00	7,222,717	1,661,186
		400	5 NU90TP000521-05-00	(2,951)	-
Total For Program - Public Health Emergency Preparedness				7,630,358	1,672,135
Environmental Public Health and Emergency Response	93.070				
		400	1 NUE1EH001382-01-00	235,156	79,161
		400	5 NU59EH000507-09-00	(3,695)	-
		400	5 NU59EH000507-10-00	152,436	89,376
		400	5 NUE2EH001322-04-00	76,039	-
		400	5 NUE2EH001322-05-00	58,887	-
		400	5 NUEEH001322-03-00	210	-
		700	5 NU59EH000507-10-00	10,235	-
Total For Program - Environmental Public Health and Emergency Response				529,268	168,537
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	351	ESTIMATE	2,612	-
		400	ESTIMATE	3,459,374	1,417,669
Total For Program - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				3,461,986	1,417,669
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079				
		400	1 NU87PS004317-01-00	6,758	-
		400	5 NU87PS004317-02	29,418	-
Total For Program - Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance				36,176	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	400	5 NU52PS004676-03-00	(82)	-
		400	5 NU52PS004676-04	(1,030)	-
		400	5 NU52PS004676-05-00	637,951	316,467
Total For Program - Project Grants and Cooperative Agreements for Tuberculosis Control Programs				636,839	316,467
Acquired Immunodeficiency Syndrome (AIDS) Activity	93.118				
		400	1 NU65PS923705-01-00	125,579	125,579
Total For Program - Acquired Immunodeficiency Syndrome (AIDS) Activity				125,579	125,579

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COVID-19 - Injury Prevention and Control Research and State and Community Based Programs	93.136				
		400	1 NUF2CE002473-01-00	540,099	459,154
Sub-Total For Program - COVID - 19 - Injury Prevention and Control Research and State and Community Based Programs				540,099	459,154
Injury Prevention and Control Research and State and Community Based Programs	93.136				
		400	5 NU17CE002598-05-00	78,097	-
		400	5 NU17CE002721-02-00	(168)	-
		400	5 NU17CE002721-03-00	1,306,947	391,709
		400	5 NU17CE924891-02-00	361,903	90,000
		400	5 NUF2CE00243-02-00	87,939	62,366
		400	NU17CE924990-01	1,579,658	457,656
		400	NUF2CE002413-05-00	6,257	6,257
		410	NU17CE924990-01	60,000	60,000
Sub-Total For Program - Injury Prevention and Control Research and State and Community Based Programs				3,480,633	1,067,988
Total For Program - Injury Prevention and Control Research and State and Community Based Programs				4,020,732	1,527,142
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	400	1 NUE2EH001379-01	115,650	526
		400	NUE2EH001379-01-01	93,899	41,855
Total For Program - Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children				209,549	42,381
Immunization Cooperative Agreements	93.268	400	1 NH23IP922631-01-00	4,992,281	1,232,848
		400	Noncash Assistance	72,849,357	-
		400	1H23IP000723-01	277,676	59,304
		400	5 NH23IP000723-05-00	(967,088)	(677)
		400	5H23IP000723-02	1,020	-
		400	5H23IP000723-03	13,339	3,559
		400	6 NH23IP000723-05	374,147	116,541
		400	6NH23IP000723-04	1,374,849	582,419
Total For Program - Immunization Cooperative Agreements				78,915,581	1,993,994
Viral Hepatitis Prevention and Control	93.270				
		400	1 NU51PS005126-01-00	(8,917)	(7,424)
		400	5 NU51PS005083-02-00	9	-
		400	5 NU51PS005083-03-00	32,990	13,134
		400	5 NU51PS005083-04-00	35,273	-
		400	5 NU51PS005126-02-01	46,309	7,424
		400	ESTIMATE	207,956	-
Total For Program - Viral Hepatitis Prevention and Control				313,620	13,134
PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)	93.305	400	5 NU58DP005989	767,653	-
		400	5 NU58DP005989-02-00	255	-
		400	5 NU58DP005989-03-00	3,277	-
		400	5 NU58DP005989-04-03	9,661	-
Total For Program - PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)				780,846	-
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314				
		400	1 NUR3DD000094-01-00	(9)	-
		400	5 NUR3DD000094-02-00	5,570	-
		400	5 NUR3DD000094-03-00	90,820	-
Total For Program - Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program				96,381	-
CSELS Partnership: Strengthening Public Health Laboratories	93.322				
		400	NU60OE000103	128	-
Total For Program - CSELS Partnership: Strengthening Public Health Laboratories				128	-
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323				
		400	6 NU50CK000503-01-05	157,681	-
Sub-Total For Program - COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				157,681	-

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Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323				
		351	1 NU50CK000503-01-00	452	-
		351	6 NU50CK000395-04-02	21,800	-
		400	1 NU50CK000503-01-00	2,036,581	280,504
		400	5 NU50CK000395-03-00	684	-
		400	6 NU50CK000395-04-02	201,572	68,000
		400	ESTIMATE	481,657	193,051
		400	3U50CK000395-01S2	32,127	-
Sub-Total For Program - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				2,774,873	541,555
Total For Program - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				2,932,554	541,555
Behavioral Risk Factor Surveillance System	93.336	400	5 NU58DP006024-05-00	136,244	-
Total For Program - Behavioral Risk Factor Surveillance System				136,244	-
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354				
		400	6 NU90TP922084-01-03	9,674,610	-
Sub-Total For Program - COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response				9,674,610	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354				
		400	CDC-RFA-TP18-1802	2,275,797	1,148,798
Sub-Total For Program - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response				2,275,797	1,148,798
Total For Program - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response				11,950,407	1,148,798
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	400	61910	94,011	94,011
Total For Program - Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health				94,011	94,011
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426				
		400	5 NU58DP006525-02-00	1,146,098	421,363
		400	6 NU58DP006525-01-01	457,739	267,854
Total For Program - Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke				1,603,837	689,217
WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	93.436	400	5 NU58DP006640-02-00	244,001	126,801
		400	NU58DP006640-01	239,923	160,889
		400	ESTIMATE	(40,019)	(23,185)
Total For Program - WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)				443,905	264,505
Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	93.478	400	NU58DP006695-01	84,819	-
Total For Program - Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees				84,819	-
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF	93.521				
		400	5 NU50CK000395-04-00	9,621	-
		400	6 NU50CK000395-02-03	69,459	-
		400	ESTIMATE	(3,714)	-
Total For Program - The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF				75,366	-
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	93.539				
		400	5 NH23IP000723-05-00	977,711	140,092

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		400	6 NH23IP000723-04	(1,533,221)	674,230
		400	6 NH23IP000723-05-02	141,436	179,970
Total For Program - PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds				(414,074)	994,292
State Public Health Approaches for Ensuring Quitline Capacity – Funded in part by Prevention and Public Health Funds (PPHF)	93.735	400	5 NU58DP005317-04-00	1,218	-
		400	6 NU58DP005317-04-01	93,512	-
		400	6 NU58DP005317-04-04	287,444	-
Total For Program - State Public Health Approaches for Ensuring Quitline Capacity – Funded in part by Prevention and Public Health Funds (PPHF)				382,174	-
PPHF: Health Care Surveillance/Health Statistics – Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Fund	93.745				
		400	6 NU58DP006024-04-01	124,834	-
		400	6 NU58DP006024-05-03	151,901	-
Total For Program - PPHF: Health Care Surveillance/Health Statistics – Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Fund				276,735	-
Child Lead Poisoning Prevention Surveillance financed in part by Prevention and Public Health (PPHF) Program	93.753	400	5 NUE1EH001262-03-02	1,682	-
Total For Program - Child Lead Poisoning Prevention Surveillance financed in part by Prevention and Public Health (PPHF) Program				1,682	-
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	400	1 NB01OT009174-00	21,333	-
Total For Program - Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)				21,333	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	400	1 NU58DP006319-01-00	79	-
		400	NU58DP006319-02-02	645,631	102,067
Total For Program - Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations				645,710	102,067
HIV Prevention Activities Health Department Based	93.940	400	1 NU62PS924556-01-00	5,982	-
		400	5 NU62PS924556-02-00	3,101,526	1,891,132
		400	5 NU62PS924556-03-00	1,434,127	639,720
		400	5U62PS003682-04	34	-
Total For Program - HIV Prevention Activities Health Department Based				4,541,669	2,530,852
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944				
		400	5 NU62PS004949-03	(945)	-
		400	6 NU62PS004949-04-01	36,032	-
		400	6 NU62PS004949-05-01	388,289	10,611
Total For Program - Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance				423,376	10,611
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946				
		400	1 NU38DP000007-01-00	34,626	-
		400	5 NU38DP000007-02-00	18,500	723
		400	5 U01DP006251-03-00	336	-
		400	ESTIMATE	181,854	-
Total For Program - Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs				235,316	723
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	400	1 NH25PS005139-01	1,306,773	347,053
		400	1 NH25PS005191-01	66,949	-
		400	1H25PS004337-01	(1,453)	-
		400	5 NH25PS004337-04-00	7,826	-
		400	5 NH25PS004337-05-00	(1,938)	-
		400	5H25PS004337-02	913	-
		400	5H25PS004337-03	(88)	-
		400	6 NH25PS005139-02	440,082	-
Total For Program - Sexually Transmitted Diseases (STD) Prevention and Control Grants				1,819,064	347,053
Preventive Health and Health Services Block Grant	93.991				
		400	1 NB01OT009244	1,004,822	379,091
		400	1 NB01OT009281-01-00	1,289,752	232,098
Total For Program - Preventive Health and Health Services Block Grant				2,294,574	611,189

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Guardianship Assistance	93.090	502	ESTIMATE	20,588	-
		502	ESTIMATE	552,222	-
Total For Program - Guardianship Assistance				572,810	-
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235	400	1801INSRAE	547,526	519,214
		400	2001INSRAE	55,633	55,633
Total For Program - Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program				603,159	574,847
Every Student Succeeds Act/Preschool Development Grants	93.434	400	90TP0005-01-00	127,456	-
		501	90TP0005-01-00	6,474,361	-
Total For Program - Every Student Succeeds Act/Preschool Development Grants				6,601,817	-
MaryLee Allen Promoting Safe and Stable Families Program	93.556	502	1801INFPSS	2,984,017	-
		502	1801INPKIN	332,008	-
		502	1901INFPCV	333,014	-
		502	1901INFPSS	2,790,607	-
		502	1901INPKIN	76,743	-
Total For Program - MaryLee Allen Promoting Safe and Stable Families Program				6,516,389	-
Temporary Assistance for Needy Families	93.558				
		160	ESTIMATE	(63,730)	-
		400	2001INTANF	1,245,012	-
		400	ESTIMATE	1,198,487	1,198,487
		500	1202INTANF	630,121	-
		500	1502INTANF	331,552	-
		500	1601INTANF	10,455,708	608,151
		500	1801INTANF	2,195,646	1,393,651
		500	2001INTANF	53,770,454	32,069
		500	ESTIMATE	5,420,400	153,210
		500	ESTIMATE	6,686,942	474,913
		502	1601INTANF	(167)	-
		502	2001INTANF	28,378,053	-
		502	ESTIMATE	(26,078)	-
		502	ESTIMATE	36,120,897	-
		510	1801INTANF	714,606	714,606
		510	2001INTANF	3,357,332	3,011,611
		510	ESTIMATE	2,354,528	2,270,368
		615	1601INTANF	25,914	-
		615	ESTIMATE	614,752	-
Total For Program - Temporary Assistance for Needy Families				153,410,429	9,857,066
Child Support Enforcement	93.563				
		22	1901INCSES	3,260,253	-
		22	ESTIMATE	1,567,856	-
		502	62300	-	-
		502	62300	-	-
		502	62300	-	-
		502	62300	-	-
		502	62300	-	-
		502	1604INCSES	(236)	-
		502	1704INCEST	1,837,549	1,837,549
		502	1804INCSES	1,120,266	927,371
		502	1901INCEST	3,779,638	3,779,638
		502	1901INCSES	16,845,118	8,160,141
		502	ESTIMATE	3,783,300	3,783,300
		502	ESTIMATE	34,054,785	19,982,376
Total For Program - Child Support Enforcement				66,248,529	38,470,375
Child Support Enforcement Research	93.564				
		502	90FD0211-01-00	59,749	-
Total For Program - Child Support Enforcement Research				59,749	-
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566				
		400	1801INRCMA	23	-
		400	1901INRCMA	170,620	136,507
		500	1801INRSOC	252,719	-
		500	1901INRCMA	231,039	-
		500	1901INRSOC	429,338	-
		500	2001INRSOC	772,889	767,271
		500	ESTIMATE	739,346	-
		700	1901INRSOC	106,485	104,070
		700	2001INRSOC	33,363	31,503
Total For Program - Refugee and Entrant Assistance State/Replacement Designee Administered Programs				2,735,822	1,039,351

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CCDF Cluster					
Child Care and Development Block Grant	93.575				
		405	G1701INCCDF	1,979,310	-
		501	2001INTANF	26,230,769	-
		501	ESTIMATE	28,450,386	-
		501	ESTIMATE	88,710,823	-
		501	G1801INCCDF	69,058,025	-
		501	G-1901INCCDD	11,856,566	363,541
		700	G1801INCCDF	15,026	-
Total For Program - Child Care and Development Block Grant				226,300,905	363,541
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596				
		501	ESTIMATE	116,741	-
		501	ESTIMATE	1,274,434	-
		501	ESTIMATE	9,765,931	-
		501	ESTIMATE	13,025,790	-
		501	ESTIMATE	18,785,132	-
Total For Program - Child Care Mandatory and Matching Funds of the Child Care and Development Fund				42,968,028	-
Total for Cluster - CCDF Cluster				269,268,933	363,541
Refugee and Entrant Assistance Discretionary Grants	93.576				
		400	90RX0301-01	2,000	2,000
		400	90RX0301-02-00	29,165	29,165
		400	ESTIMATE	84,722	84,722
Total For Program - Refugee and Entrant Assistance Discretionary Grants				115,887	115,887
State Court Improvement Program	93.586				
		22	0701INSCIP	-	-
		22	G-1501INSCID	14,230	-
		22	G-1501INSCIP	10,087	-
		22	G-1501INSCIT	-	-
		22	G-1601INSCID	67,417	(475)
		22	G-1601INSCIP	14,040	1,701
		22	G-1601INSCIT	11,001	(1,000)
		22	G-1801INSCID	82,362	82,363
		22	G-1801INSCIP	62,102	26,190
		22	G-1801INSCIT	122,210	18,047
		22	G-1901INSCID	16,518	-
		22	G-1901INSCIP	108,820	18,842
		22	G-1901INSCIT	12,131	8,626
Total For Program - State Court Improvement Program				520,918	154,294
Community-Based Child Abuse Prevention Grants	93.590				
		502	1802INBCAP	334,379	-
		502	1902INBCAP	898,707	-
Total For Program - Community-Based Child Abuse Prevention Grants				1,233,086	-
Grants to States for Access and Visitation Programs	93.597				
		502	1701INSAVP	16,793	-
		502	1901INSAVP	159,479	-
Total For Program - Grants to States for Access and Visitation Programs				176,272	-
Chafee Education and Training Vouchers Program (ETV)	93.599				
		502	1501INCETV	(45,582)	-
		502	1601INCETV	(40,070)	-
		502	1701INCETV	(30,325)	-
		502	1801INCETV	625,166	-
		502	1901INCETV	686,245	-
Total For Program - Chafee Education and Training Vouchers Program (ETV)				1,195,434	-
Head Start Cluster					
Head Start	93.600				
		501	05CD004040-01-00	66,568	-
		501	ESTIMATE	77,750	-
Total For Program - Head Start				144,318	-
Total for Cluster - Head Start Cluster				144,318	-
Adoption and Legal Guardianship Incentive Payments	93.603				
		502	1702INAIPP	737,282	-
		502	1802INAIPP	1,251,816	-
Total For Program - Adoption and Legal Guardianship Incentive Payments				1,989,098	-

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Children's Justice Grants to States	93.643	502	1702INCJA1	182,481	-
		502	1801INCJA1	22,849	-
Total For Program - Children's Justice Grants to States				205,330	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645				
		502	1801INCWSS	1,235,499	-
		502	1901INCWSS	4,091,697	-
Total For Program - Stephanie Tubbs Jones Child Welfare Services Program				5,327,196	-
Foster Care Title IV-E	93.658				
		502	1101IN1401	230,006	-
		502	1501INFOST	156,751	-
		502	1601INFOST	(1,213)	-
		502	1701INFOST	(12,505)	-
		502	1801INFOST	(41,049,766)	-
		502	1901INFOST	1,455,956	-
		502	2001INFOST	45,539,239	-
Total For Program - Foster Care Title IV-E				6,318,468	-
Adoption Assistance	93.659				
		502	1101IN1407	(5,052)	-
		502	1801INADPT	(3,780,426)	-
		502	1901INADPT	17,853,074	-
		502	2001INADPT	65,065,528	-
Total For Program - Adoption Assistance				79,133,124	-
Social Services Block Grant	93.667	32	1902INSOSR	109,022	109,022
		32	ESTIMATE	126,377	126,377
		400	1902INSOSR	489,416	489,416
		410	1902INSOSR	121,972	104,733
		410	ESTIMATE	3,477,107	3,477,107
		497	1902INSOSR	533,690	-
		497	ESTIMATE	3,724,456	-
		498	1802INSOSR	130,040	130,040
		498	1902INSOSR	7,750,560	7,750,560
		498	ESTIMATE	2,078,199	1,691,755
		501	1802INSOSR	91,719	-
		501	1902INSOSR	58,980	-
		502	1402INSOSR	(7)	-
		502	1802INSOSR	451,401	-
		502	1902INSOSR	1,710,566	-
		502	ESTIMATE	10,664,985	-
		615	1902INSOSR	212,838	-
		615	ESTIMATE	1,168,062	-
Total For Program - Social Services Block Grant				32,899,383	13,879,010
Child Abuse and Neglect State Grants	93.669				
		22	1101INCA01	-	-
		502	1702INCA01	50,802	-
		502	1802INNCAN	1,110,670	-
Total For Program - Child Abuse and Neglect State Grants				1,161,472	-
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671				
		32	G-1701INFVPS	(724)	(724)
		32	G-1801INFVPS	808,813	808,813
		32	G-1901INFVPS	1,070,160	973,842
Total For Program - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services				1,878,249	1,781,931
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674				
		502	1801INCILP	2,152,870	-
		502	ESTIMATE	77	-
		502	G-1902INCILP	3,764,020	-
Total For Program - John H. Chafee Foster Care Program for Successful Transition to Adulthood				5,916,967	-
Food and Drug Administration Research	93.103	36	5U18FD005921-04	160,860	-
		351	5U18FD006502-02	20,015	-
		351	G-1810-01532	8,424	-
		351	G-1910-02081	3,415	-
		351	G-ME-1904-01674	3,787	-
		400	1U18FD006234-01	38,207	-
		400	1U18FD006777-01	73,602	-
		400	5U18FD005816-02	(5,135)	-
		400	5U18FD005921-02	1,311	-
		400	5U18FD005921-03	359,219	283,263
		400	5U18FD005921-04	481,151	121,517
		400	5U18FD006185-02	14,226	-
		400	5U18FD006285-02	51,747	-

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		400	G-SP-1510-03190	3,341	-
		400	G-T-1709-05329	461	-
Total For Program - Food and Drug Administration Research				1,214,631	404,780
Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	93.367	400	1U18FD006383-01	100,099	58,031
		400	5U18FD006383-02	270,581	-
Total For Program - Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs				370,680	58,031
Food Safety and Security Monitoring Project	93.448	400	ESTIMATE	20,934	-
		400	HHSF223201510056C	7,426	-
Total For Program - Food Safety and Security Monitoring Project				28,360	-
Maternal and Child Health Federal Consolidated Programs	93.110	400	5 H18MC00017-23-00	35,229	-
		400	5 H25MC00263-14-00	133,355	44,166
		400	5 H25MC002631500	159,025	54,242
		400	6 UJ6MC31113-01-04	(46,009)	(46,009)
Total For Program - Maternal and Child Health Federal Consolidated Programs				281,600	52,399
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130	400	2 U68HP114871100	178,940	-
		400	6 U68HP114871001	482	-
Total For Program - Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices				179,422	-
Grants to States for Loan Repayment	93.165	400	6 H56HP319180101	279,508	279,508
		400	ESTIMATE	241,549	241,549
Total For Program - Grants to States for Loan Repayment				521,057	521,057
State Rural Hospital Flexibility Program	93.241	400	1 U2WRH333000100	410,813	369,860
		400	4 H54RH00042-19-02	146,098	46,350
		400	H54RH00042-19-00	10,618	-
		400	NU38OT000297-01-00	16,768	13,352
Total For Program - State Rural Hospital Flexibility Program				584,297	429,562
Early Hearing Detection and Intervention	93.251	400	6 H61MC23640-07-01	9,854	-
		400	ESTIMATE	158,503	-
Total For Program - Early Hearing Detection and Intervention				168,357	-
Small Rural Hospital Improvement Grant Program	93.301	400	2 H3HRH00003-18-00	263,308	263,308
		400	6 H3HRH00003-17-01	299,645	299,645
Total For Program - Small Rural Hospital Improvement Grant Program				562,953	562,953
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	400	1 UH4MC30747-01-00	32,257	-
		400	1 X10MC311400100	910,540	635,037
		400	1 X10MC321900100	1,750,935	1,535,846
		502	1 UH4MC30747-01-00	35,528	-
		502	1 X10MC311400100	2,372,153	-
		502	1 X10MC321900100	4,462,745	-
Total For Program - Maternal, Infant and Early Childhood Home Visiting Grant				9,564,158	2,170,883
Grants to States for Operation of State Offices of Rural Health	93.913	38	6 H95RH00136-27-01	75,000	75,000
		38	ESTIMATE	75,000	75,000
		400	6 H95RH00136-27-01	15,249	15,018
		400	ESTIMATE	112,901	91,871
Total For Program - Grants to States for Operation of State Offices of Rural Health				278,150	256,889
HIV Care Formula Grants	93.917				
		400	61910	4,331,922	-
		400	1 X09HA339130100	4,937,256	-
		400	1X08HA31247-01-00	(34,955)	-
		400	2 X07HA00033-27-00	410	-
		400	2 X08HA312470300	2,600,222	-
		400	5 X07HA00033-29-00	3,171,022	-
		400	6 X08HA312470201	7,423,247	-
		400	ESTIMATE	1,682,221	-
Total For Program - HIV Care Formula Grants				24,111,346	-

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Maternal and Child Health Services Block Grant to the States	93.994	32	6 B04MC32539-01-05	48,464	48,464
		400	6 B04MC32539-01-05	7,348,603	1,405,483
		400	B04MC31485	2,724,509	1,377,985
		400	ESTIMATE	1,161,547	482,148
Total For Program - Maternal and Child Health Services Block Grant to the States				11,283,123	3,314,080
Protection and Advocacy for Individuals with Mental Illness	93.138	44	1X98SM082531-01	98,044	-
		44	5X98SM001897-18	(201)	-
		44	5X98SM001897-19	374,309	-
Total For Program - Protection and Advocacy for Individuals with Mental Illness				472,152	-
Projects for Assistance in Transition from Homelessness (PATH)	93.150				
		410	2X06SM016015-18	498,760	353,895
		410	5X06SM016015-19	404,045	-
Total For Program - Projects for Assistance in Transition from Homelessness (PATH)				902,805	353,895
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	250	5U79SP020788-04	347	-
		400	1H79SM080232-01	802,186	749,745
		400	5H79SP080298-02	518,618	25,500
		400	5H79SP080298-03	241,063	89,668
		400	6H79SM080232-02M001	1,093,269	1,017,809
		410	1H79SM080382-01	32,599	29,735
		410	1H79SM080975-01	41,551	-
		410	5H79SM061285-05	(1,800)	-
		410	5H79SM080975-02	42,681	-
		410	5H79SP080298-02	130,486	-
		410	5U79SP020788-03	164,150	164,150
		410	5U79SP020788-04	603,995	443,750
		410	5U79SP020788-05M001	950,523	654,650
		700	1H79SM080975-01	1,504,083	1,346,947
		700	5H79SM080975-02	667,696	304,574
Total For Program - Substance Abuse and Mental Health Services Projects of Regional and National Significance				6,791,447	4,826,528
Opioid STR	93.788	22	1H79TI081689-01	3,745,000	3,720,000
		22	6H79TI081689-02M001	445,000	420,000
		60	1H79TI081689-01	300,000	-
		60	6H79TI081689-02M001	240,000	-
		400	5H79TI080233-02	100,497	-
		400	6H79TI081689-02M001	361,500	-
		410	1H79TI080233-01	19,045	-
		410	1H79TI081689-01	3,823,346	456,786
		410	5H79TI080233-02	4,943,113	266,478
		410	6H79TI081689-02M001	7,228,531	314,851
		700	5H79TI080233-02	72,932	16,120
Total For Program - Opioid STR				21,278,964	5,194,235
Block Grants for Community Mental Health Services	93.958	410	2B09SM010019-18	8,529,983	2,196,180
		410	2B09SM010019-19	5,467,882	4,378,925
Total For Program - Block Grants for Community Mental Health Services				13,997,865	6,575,105
Block Grants for Prevention and Treatment of Substance Abuse	93.959				
		400	3B08TI010019-18S1	260,597	223,239
		400	3B08TI010019-19S2	172,687	172,687
		410	1B08TI083072-01	26,194	-
		410	3B08TI010019-18S1	6,959,293	5,020,143
		410	3B08TI010019-19S2	24,615,246	20,967,553
Total For Program - Block Grants for Prevention and Treatment of Substance Abuse				32,034,017	26,383,622
Drug Abuse and Addiction Research Programs	93.279	22	1UG1DA050070-01	1,530	-
Total For Program - Drug Abuse and Addiction Research Programs				1,530	-
The State Flexibility to Stabilize the Market Grant Program	93.413	210	1 PRPPR180134-01-00	61,414	-
Total For Program - The State Flexibility to Stabilize the Market Grant Program				61,414	-
Substance Use-Disorder Prevention that Promotes Opioid Recovery and Treatment (SUPPORT) for Patients and Communities Act	93.664	503	2C2CMS331746-01-00	408,004	-
Total For Program - Substance Use-Disorder Prevention that Promotes Opioid Recovery and Treatment (SUPPORT) for Patients and Communities Act				408,004	-

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COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665	410	1H79FG000231-01	618	-
Total For Program -COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19				618	-
Maternal Opioid Misuse Model	93.687	405	2A2CMS331764-01-00	11,419	-
Total For Program - Maternal Opioid Misuse Model				11,419	-
Children's Health Insurance Program	93.767	400	1805IN5021	(195)	(43)
		400	1905IN5021	1,284,034	836,895
		503	1905IN5021	168,125,826	-
		503	ESTIMATE	81,685,305	-
Total For Program - Children's Health Insurance Program				251,094,970	836,852
Medicaid Cluster					
State Medicaid Fraud Control Units	93.775				
		46	1901IN5050	1,703,627	-
		46	2001IN5050	4,206,475	-
Total For Program - State Medicaid Fraud Control Units				5,910,102	-
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777				
		400	1905IN5000	2,917,766	-
		400	1905IN5002	73,527	-
		400	1905INPACT	24,645	-
		400	2005IN5002	123,914	-
		400	2005INPACT	58,991	-
		400	ESTIMATE	5,629,411	-
Total For Program - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare				8,828,254	-
COVID-19 - Medical Assistance Program	93.778				
		503	2005INSMAP	387,122,730	-
Subtotal for Program - COVID-19 - Medical Assistance Program				387,122,730	-
Medical Assistance Program	93.778				
		46	ESTIMATE	21,493	-
		46	ESTIMATE	29,871	-
		60	ESTIMATE	543,655	-
		60	ESTIMATE	3,605,324	-
		250	ESTIMATE	893,804	-
		400	1905IN50001	2,162,341	-
		400	1905INIMPL	185,009	-
		400	ESTIMATE	181,255	-
		400	ESTIMATE	262,211	-
		400	ESTIMATE	778,578	-
		400	ESTIMATE	4,021,197	-
		502	ESTIMATE	1,310,128	-
		502	ESTIMATE	3,858,447	-
		503	1705IN5MAP	(44,327,642)	-
		503	1805IN5MAP	(192,985,178)	-
		503	1905IN5MAP	1,842,112,666	-
		503	1905INIMPL	2,832,955	-
		503	1905ININCT	(117,695)	-
		503	2005IN5MAP	7,907,076,301	-
		503	ESTIMATE	(268,664)	-
		503	ESTIMATE	2,014,496	-
		503	ESTIMATE	3,513,621	-
		503	ESTIMATE	10,476,680	-
		503	ESTIMATE	26,921,901	-
		503	ESTIMATE	63,521,881	677,772
		503	ESTIMATE	210,138,202	2,862,068
		615	ESTIMATE	148,480	-
		700	ESTIMATE	2,051,669	-
		700	ESTIMATE	5,447,775	-
Subtotal For Program - Medical Assistance Program				9,856,410,761	3,539,840
Total For Program - Medical Assistance Program				10,243,533,491	3,539,840
Total for Cluster - Medicaid Cluster				10,258,271,847	3,539,840
Money Follows the Person Rebalancing Demonstration	93.791	498	1LICMS300150-01	1,808,793	-
Total For Program - Money Follows the Person Rebalancing Demonstration				1,808,793	-

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2019 to June 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts: Federal Awards Expended	Final SEFA Amounts: Passed Through To Subrecipients
The Health Insurance Enforcement and Consumer Protections Grant Program	93.881	210	1PRPPR170104-01-00	732,173	-
Total For Program - The Health Insurance Enforcement and Consumer Protections Grant Program				732,173	-
Total - Us. Department of Health and Human Services				11,441,710,631	165,829,101
U.S. Corporation for National and Community Service					
State Commissions	94.003	510	19CAHIN001	269,577	-
Total For Program - State Commissions				269,577	-
AmeriCorps	94.006				
		510	16ESHIN001	30,447	30,447
		510	16FXHIN002	31,628	34,590
		510	18ACHIN001	353,601	355,564
		510	18AFHIN001	1,419,919	1,416,791
		510	19ESHIN001	254,882	254,882
		510	19FXHIN002	67,761	68,007
		719	16FXHIN002	50,335	-
		719	19FXHIN002	275,005	-
Total For Program - AmeriCorps				2,483,578	2,160,281
Training and Technical Assistance	94.009				
		510	16TAHIN001	12,880	-
		510	19TAHIN001	8,655	-
		510	19TAHIN002	2,429	1,846
Total For Program - Training and Technical Assistance				23,964	1,846
Total - Corporation for National and Community Service				2,777,119	2,162,127
U.S. Social Security Administration					
Disability Insurance/SSI Cluster					
Social Security Disability Insurance	96.001	405	1 9 0 4 I N D I 0 0	14,008,996	-
		405	2004INDI00	22,420,012	-
		405	ESTIMATE	7,290	-
		497	1504INDI00	232,498	-
Total For Program - Social Security Disability Insurance				36,668,796	-
Total for Cluster - Disability Insurance/SSI Cluster				36,668,796	-
Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries	96.009				
		44	1 PAB19020368-01-00	36,606	-
		44	5 SPS18000021-02-00	59,425	-
		44	SPS18000021-01-0	335,145	-
Total For Program - Social Security State Grants for Work Incentives Assistance to Disabled Beneficiaries				431,176	-
Total - SOCIAL SECURITY ADMINISTRATION				37,099,972	-
U.S. Department of Homeland Security					
Non-Profit Security Program	97.008	385	EMW-2017-UA-00001-S01	75,000	75,000
		385	EMW-2018-UA-00016	103,441	103,441
Total For Program - Non-Profit Security Program				178,441	178,441
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023	300	EMC-2018-CA-00006	185,360	-
		300	EMC-2019-CA-00004-S01	157,243	-
Total For Program - Community Assistance Program State Support Services Element (CAP-SSSE)				342,603	-
COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036				
		385	4515DRINP0000001	37,474	-
Sub-Total For Program - COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)				37,474	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036				
		300	1766DRINP00000001	111,741	-
		300	17951795DRINP00000001	98,863	-
		300	1997DRINP00000001	196,978	-
		300	DR4363IN	385,216	-

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2019 to June 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts: Federal Awards Expended	Final SEFA Amounts: Passed Through To Subrecipients
		385	1997DRINP00000001	39,300	43,574
		385	DR4363IN	132,049	-
		385	DR4363IN	1,396,707	1,396,707
Sub-Total For Program - Disaster Grants - Public Assistance (Presidentially Declared Disasters)				2,360,854	1,440,281
Total For Program - Disaster Grants - Public Assistance (Presidentially Declared Disasters)				2,398,328	1,440,281
Hazard Mitigation Grant	97.039				
		385	FEMA-4173-DR-IN	38,083	38,083
Total For Program - Hazard Mitigation Grant				38,083	38,083
National Dam Safety Program	97.041				
		300	EMC-2018-GR-00003-S01	101,111	-
		300	EMC-2019-GR-00003-S01	40,527	-
		300	EMW-2019-GR-00010-S01	30,763	-
Total For Program - National Dam Safety Program				172,401	-
Emergency Management Performance Grants	97.042				
		110	EMC-2018-EP-00005	13,974	-
		110	EMC-2019-EP-00003	40,933	-
		385	EMC-2017-EP-00002-S01	(236)	-
		385	EMC-2018-EP-00005	3,661,652	2,905,107
		385	EMC-2019-EP-00003	2,151,223	-
		495	EMC-2018-EP-00005	21,231	-
Total For Program - Emergency Management Performance Grants				5,888,777	2,905,107
Assistance to Firefighters Grant	97.044				
		385	EMW-2017-FP-00295	90,131	-
		385	EMW-2017-FZ-00020	363,724	-
Total For Program - Assistance to Firefighters Grant				453,855	-
Cooperating Technical Partners	97.045				
		300	EMC-2018-CA-00008-S01	578,506	-
		300	EMC-2019-CA--00012	70,120	-
		300	EMW-2014-CA-00220-S01	74,205	-
		300	EMW-2015-CA-00093	3,547	-
Total For Program - Cooperating Technical Partners				726,378	-
Pre-Disaster Mitigation	97.047				
		385	EMC-2017-PC-0004	117,609	73,485
		385	EMC-2017-PC-0011	7,370	-
		385	EMC-2018-PC-0007	1,367,465	1,026,547
Total For Program - Pre-Disaster Mitigation				1,492,444	1,100,032
Port Security Grant Program	97.056				
		100	EMW-2019-PU-00367-S01	134,850	-
		300	EMW-2017-PU-00613-S01	44,237	-
		300	EMW-2017-PU-00614-S01	59,237	-
		300	EMW-2017-PU-00615	19,500	-
		300	EMW-2017-PU-00616-S01	44,237	-
		300	EMW-2019-PU-00522	85,881	-
Total For Program - Port Security Grant Program				387,942	-

STATE OF INDIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
July 1, 2019 to June 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Business Unit - Note 4	Grant Number	Final SEFA Amounts: Federal Awards Expended	Final SEFA Amounts: Passed Through To Subrecipients
Homeland Security Grant Program	97.067				
		100	EMW-2017-SS-00003-S01	19,813	-
		100	EMW-2018-SS-00011-S01	258,063	-
		100	EMW-2019-SS-00013-S01	8,876	-
		385	EMW-2015-SS-00049-S01	166	-
		385	EMW-2016-SS-00078	1,683,804	1,642,622
		385	EMW-2017-SS-00003-S01	943,003	689,512
		385	EMW-2018-SS-00011-S01	1,691,820	1,676,205
		385	EMW-2019-SS-00013-S01	730,771	507,011
Total For Program - Homeland Security Grant Program				5,336,316	4,515,350
Preparing for Emerging Threats and Hazards	97.133	385	EMC-2016-GR-00061	776,872	-
Total For Program - Preparing for Emerging Threats and Hazards				776,872	-
Boating Safety Financial Assistance	97.012	300	3319FAS190118	819,679	26,112
		300	3320FAS200118	512,863	32,500
Total For Program - Boating Safety Financial Assistance				1,332,542	58,612
Homeland Security Biowatch Program	97.091	400	06OHBIO00017-02-00	11,496	-
		400	06OHBIO00017-14-00	242,779	-
		400	70RWMD19P00000010	29,484	-
		495	06OHBIO00017-02-00	11,847	-
		495	06OHBIO00017-14-00	194,140	-
		495	06OHBIO00017-15-00	17,013	-
Total For Program - Homeland Security Biowatch Program				506,759	-
Total - U.S. Department of Homeland Security				20,031,741	10,235,906
GRAND TOTALS				19,649,659,646	1,466,279,198

STATE OF INDIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Scope of Schedule

All federal awards received by the State of Indiana, as a governmental unit, have been included in the Schedule of Expenditures of Federal Awards with the exception of the programs administered by the component units included in Note 4.

Note 2. Basis of Presentation

a. The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the State of Indiana under programs of the federal government for the fiscal year ended June 30, 2020. The information in this Schedule is 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*. Because the schedule presents only a selected portion of the operations of the State of Indiana, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the State of Indiana.

b. The source of information for the schedule was obtained from the PeopleSoft Financials accounting system and certified by Auditor of State. The financial statements were also prepared from data within this system. Expenditures are separated within the federal programs by the Business Unit (BU) creating the expenditure to the state and by individual grants. See Note 5 for a listing of agencies and BUs.

c. The source of the CFDA information was obtained from beta.sam.gov website and the June 30, 2020 data was used.

d. With regard to Indiana Department of Transportation's advance projects, federal expenditures are not included until the U.S. Department of Transportation has confirmed their percentage of participation.

Note 3. Summary of Significant Accounting Policies

The State of Indiana's accounting records are maintained on a budgetary basis in accordance with state laws and accounting policies. Expenditures for the Schedule of Expenditures of Federal Awards are recognized when recorded into the state's accounting system. This Schedule is prepared on a different basis of accounting as the financial statements for the state. Such expenditures are recognized following, as applicable, either the cost principles contained in OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments, or Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

The State did not elect to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4. Component Units

The entities listed below are component units for financial statement purposes and receive federal financial assistance. The federal transactions of these entities are not reflected in this schedule. Each of these entities is subject to independent audits in compliance with *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* with a fiscal year end date of June 30, except for the Indiana Housing and Community Development Authority which has a fiscal year end date of December 31.

Entities	Federal Awards Expended
Purdue University	570,981,329
Indiana University	1,021,401,086
Indiana State University	103,118,327
Ball State University	180,546,904
Vincennes University	42,579,441
University of Southern Indiana	49,204,300
Ivy Tech State College	187,910,133
Indiana Finance Authority	384,232,671
Indiana Economic Development Corporation	82,270,383
Indiana Housing and Community Development Authority	380,297,206
	$3,002,541,780

Note 5. State Agencies

The following state agencies and related business units (BUs) are included on the Schedule of Expenditures of Federal Awards.

Agency	BU	Agency Name
AC	705	Arts Commission
ADG	110	Adjutant General
AG	46	Attorney General, Office of the
ATC	230	Alcohol and Tobacco Commission
BMV	235	Bureau of Motor Vehicles
BOAH	351	Board of Animal Health
BS	550	School for the Blind
CHE	719	Commission for Higher Education
CJI	32	Criminal Justice Institute
CRC	258	Civil Rights Commission
DOA	61	Department of Administration
DCS	502	Department of Child Services
DEM	495	Department of Environmental Management
DHS	385	Department of Homeland Security
DNR	300	Department of Natural Resources
DOC	615	Department of Correction
DOE	700, 718	Department of Education
DOH	400	Department of Health
DOI	210	Department of Insurance
DOL	225	Department of Labor
DS	560	School for the Deaf
DOT	800	Department of Transportation
DT	115	Department of Toxicology
DVA	160	Department of Veterans' Affairs
DWD	510, 8510	Department of Workforce Development
EC	63	Election Division
FSSA	405, 410 ,415, 497, 498, 500, 501, 503	Family and Social Services Administration
GC	190	Gaming Commission
GPC	35	Governor's Planning Council for People with Disabilities
GWC	512	Governor’s Workforce Cabinet
IARA	62	IN Archives and Records Admin
IPSC	286	Integrated Public Safety Commission
LT. GOV	36, 38	Lieutenant Governor - Dept. of Agriculture
MPH	60	Management Performance Hub
NDI	451	Neuro Diagnostic Ins
OED	266	Office of Energy Development
PLA	250	Professional Licensing Agency
PAC	39	Prosecuting Attorney's Council
PASC	44	Protection and Advocacy Services Commission

Agency	BU	Agency Name
PDC	610	Public Defender Council
PEN	515	PEN Products
SC	22	Supreme Court
SL	730	State Library
SP	100	State Police
SS	40	Secretary of State
SBA	57	State Budget Agency
URC	200	Utility Regulatory Commission

Note 6. State Unemployment Insurance Benefits

State unemployment insurance benefits represent the funds returned from the United States Treasury for unemployment benefits. The amount does not exclude the overpayment recoupments of $26,170,847.75 that were recovered during the fiscal year. The state collects unemployment taxes from employers and deposits them in the Unemployment Insurance Trust Fund to be used by the state. This trust fund is accounted for within business unit 8510 on the Schedule of Expenditures of Federal Awards.

Note 7. Noncash Assistance

The state expended the following amount of noncash assistance for the year. This noncash assistance is also included in the federal expenditures presented in the schedule.

Program Title	Federal CFDA Number	Noncash Assistance Expended FY 20
Trade Mitigation Program ERAOF (DOH)	10.178	$ 26,233,609
National School Lunch Program (DOE)	10.555	45,234,442
Summer Food Service Program for Children (DOE)	10.559	36,773
Commodity Supplemental Food Program (DOH)	10.565	1,205,927
The Emergency Food Assistance Program (DOH)	10.568	12,903,971
Donation of Federal Surplus Personal Property (DOA)	39.003	501,861
Immunization Grants (DOH)	93.268	72,849,357
Total Noncash Assistance Expended		$ 158,965,940

Note 8. Donated Personal Protective Equipment (PPE)

During the emergency period of the COVID-19 pandemic, federal agencies and recipients were allowed to donate PPE purchased with federal assistance funds to various entities for the COVID-19 response, as allowed under OMB Memorandum M-20-20 (April 9, 2020). The following table notes the fair market value each state agency has reported receiving as donated PPE from federal agencies:

State Agency	Fair Market Value
Indiana State Department of Health	$894,766
Indiana Department of Homeland Security	4,598,397
Indiana Utility Regulatory Commission	75
Indiana Veterans Home	6,301

Section I - 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?	none reported
Noncompliance material to financial statements noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	yes
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	yes

Identification of Major Programs and type of auditor's report issued on compliance for each:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Qualified
12.401	National Guard Military Operations and Maintenance Projects	Qualified
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Unmodified
16.575	Crime Victim Assistance	Unmodified
17.225	Unemployment Insurance	Qualified
	WIOA Cluster	Unmodified
	Highway Planning and Construction Cluster	Unmodified
21.019	Coronavirus Relief Fund	Unmodified
84.010	Title I Grants to Local Educational Agencies	Qualified
	Special Education Cluster	Unmodified
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	Qualified
84.287	Twenty-First Century Community Learning Centers	Unmodified
84.367	Supporting Effective Instruction State Grants	Qualified
93.268	Immunization Cooperative Agreements	Unmodified
93.558	Temporary Assistance for Needy Families	Qualified
93.658	Foster Care - IV-E	Unmodified
93.659	Adoption Assistance	Qualified
93.667	Social Service Block Grant	Unmodified
93.767	Children's Health Insurance Program	Unmodified
	Medicaid Cluster	Unmodified
	Disability Insurance/SSI Cluster	Unmodified

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

Auditee qualified as low-risk auditee? no

Section II - Financial Statement Findings

FINDING 2020-001

Subject: Unemployment Compensation Fund Financial Statements
Audit Findings: Material Weakness, Noncompliance

Condition and Context

The Unemployment Compensation Fund (UCF) financial statements are compiled by the Department of Workforce Development (DWD) and submitted to the Auditor of State's office (AOS) for inclusion in the State Annual Comprehensive Financial Report (ACFR) as a Major Proprietary Fund. Cash and accounts payable balances on the June 30, 2020 UCF financial statements provided for audit were materially overstated.

The DWD included $1,510,324,451.44 in both cash and accounts payable on the UCF financial statements for balances classified as Global accounts on the Treasury Direct website based on the DWD's understanding that these funds would revert to the federal government if not used by the State. Through further inquiry with the DWD management, it was determined that these accounts were part of a largescale allocation of funds to states by the federal government, but the funds were never transferred to the State. As a result, the State did not have rights to these funds as of June 30, 2020, and they should not have been included in the UCF financial statements. The DWD revised the UCF financial statements by removing the Global account balances of $1,510,324,451.44 from cash and accounts payable amounts and resubmitted them to the AOS for inclusion in the ACFR.

The internal controls in place over the preparation and presentation of the UCF financial statements did not prevent, or detect and correct, material misstatements in the UCF financial statements.

Criteria

Internal controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements, and incorrect decision making. An Agency's control environment consists of the overall attitude, awareness, and actions of management and the governing board or commission. This would include establishing and monitoring policies for developing and modifying accounting systems and internal control procedures. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview - General Guidelines and Policy, Section IV)

Each agency, department, quasi, institution, or office should have internal controls in effect to provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of managements' objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and forms of information processing are part of an internal control system. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview - General Guidelines and Policy, Section IV)

Cause

Management of the DWD did not design and implement adequate internal controls to ensure the UCF financial statements did not contain material misstatements.

Effect

The failure to establish a system of internal controls enabled material misstatements or irregularities to remain undetected.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2020-002

Subject: Other Financing Sources and Uses - Transfers In and Transfers Out
Audit Finding: Material Weakness, Noncompliance

Condition and Context

The other financing sources and uses reported in the State's Annual Comprehensive Financial Report (ACFR) are primarily comprised of transfers in and transfers out between funds. An error was detected which affected both the U.S. Department of Health and Human Services (HHS) Fund for other financing sources and the Non-Major Governmental Funds for other financing uses on the June 30, 2020 financial statements provided for audit.

The State utilizes two fund numbering systems - a five-digit system for transactions in the State's PeopleSoft accounting system and a four-digit system for ACFR reporting purposes. This results in a high number of PeopleSoft funds being consolidated into a smaller number of ACFR funds in the ACFR compilation process. This compilation process also requires the elimination of transfers occurring between PeopleSoft funds that are consolidated in the ACFR.

Due to the use of an incorrect PeopleSoft fund number, a transfer that was meant to establish the 2020 grant award for the Child Support Enforcement fund by moving money between funds within the HHS fund, a major governmental ACFR fund, instead transferred money from a non-major governmental ACFR fund holding Environmental Protection Agency (EPA) money. This incorrect PeopleSoft fund number created a transfer that crossed from a non-major fund to the major ACFR HHS fund that was not eliminated in the ACFR compilation process. If the transfer had been made from the appropriate PeopleSoft fund, the transfer would have been eliminated within the HHS fund in the ACFR compilation process.

This error resulted in a material overstatement of $64,107,984 in Transfers In for the HHS Fund and a corresponding, although not material, overstatement of $64,107,984 in Transfers Out for the Non-Major Governmental Funds. The State made the corrections needed to establish the 2020 grant award for the Child Support Enforcement fund using money transferred from the appropriate fund in the PeopleSoft accounting system and the Auditor of State' office (AOS) adjusted the State's ACFR accordingly.

The internal controls in place over the transfer procedures did not prevent, or detect and correct, the material misstatement in the State's financial statements.

Criteria

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements, and incorrect decision making. An Agency's control environment consists of the overall attitude, awareness, and actions of management and the governing board or commission. This would include establishing and monitoring policies for developing and modifying accounting systems and control procedures. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview - General Guidelines and Policy, Section IV)

Each agency, department, quasi, institution, or office should have internal controls in effect to provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of managements' objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and forms of information processing are part of an internal control system. (Accounting and Uniform Compliance Guidelines Manual for State and Quasi Agencies, Organizational Overview - General Guidelines and Policy, Section IV)

Cause

The internal controls of management review and approval of transfer entries posted in the State's financial system was not effective in preventing, or detecting and correcting, a material error. In this instance, the entry was initiated by the State Budget Agency and approved by the AOS.

Effect

The failure to establish an effective system of internal controls enabled material misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the State at risk that internal controls may not be either designed properly or operating effectively to provide reasonable assurance that internal controls will prevent, or detect and correct, material misstatements in a timely manner.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Section III - Federal Award Findings and Questioned Costs

FINDING 2020-003

Subject: National Guard Military Operations and Maintenance (O&M) Projects - Period of Performance
Federal Agency: Adjutant General's Office
Federal Program: National Guard Military Operations and Maintenance (O&M) Projects
CFDA Number: 12.401
Federal Award Numbers and Years (or Other Identifying Numbers): 110171001F00001, 110171010J30001, 110181001C00001, 110181001F00005, 110191001C00001, 110191001F00001, 110191004J30001, 110191005DOIM01, 110201005DOIM98, 110201001C00001, 110201001F00005
Compliance Requirement: Period of Performance
Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat finding from the immediate prior year. The prior year finding number was 2019-023.

Condition and Context

Management of the Adjutant General's Office (AGO) had not established an effective internal control system related to the grant agreement and the Period of Performance compliance requirement.

For federal awards with performance period beginning dates during the audit period, transactions for costs recorded during the beginning of the period of performance were tested. Five of the forty transactions tested had costs totaling $284 charged to the Federal Fiscal Year (FFY) 20 grant that were for services incurred prior to the start of the period of performance. Additionally, one of the forty transactions tested had costs totaling $17,474 charged to a FFY20 grant where the dates of service were unable to be determined due to the AGO's inability to provide appropriate supporting documentation.

For federal awards with performance period ending dates during the audit period, transactions for costs recorded during the latter part and after the period of performance were tested. Four of the forty transactions tested had costs totaling $13,215 charged to the FFY19 grant that were for services incurred after the end of the period of performance.

For federal awards with performance period ending dates during the audit period, forty transactions were tested for costs for which the obligation had not been paid for as of the end of the period of performance. Two of the transactions tested had costs totaling $2,445 charged to a FFY17 grant that were for services incurred after the end of the period of performance. Two of the transactions tested had costs totaling $7,177 charged to a FFY18 grant that were for services incurred after the end of the period of performance. Thirteen of the transactions tested had costs totaling $8,515 charged to a FFY19 grant that were for services incurred after the end of the period of performance. One of the transactions tested had costs totaling $1,250 charged to a FFY19 grant that were for services incurred prior to the start of the period of performance.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

> (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

National Guard Regulation 5-1, Chapter 11-2 states:

"(d) Federal (grantor) Obligation. Funds are obligated when the Grant officers or modification is executed, as stated in the Agreement or NGR 5-1, chapter 3. The amount stated in the Total Dollars Obligated column, which is the allotment applied to the agreement in the Funding Limitation Section of the agreement or appendix, represents the Government's maximum amount liability.

(e) State (grantee) Obligation. Grantees must obligate funds in the Federal fiscal year or period of Federal availability as stated in the agreement/appendix. An obligation means any action under State law or procedure requiring payment by the grantee. A representation by competent authority within a State that it has obligated funds under State law may be relied upon."

Cause

Management of the AGO had not developed an effective system of internal controls, related to the Period of Performance compliance requirement, which would have prevented, or detected and corrected, noncompliance.

Effect

The failure to establish effective internal controls enabled material noncompliance to go undetected which could result in the loss of federal funds to the AGO.

Questioned Costs

The known questioned cost amount is $50,360.

Recommendation

We recommended that the management of the AGO establish internal controls related to the grant agreement and the Period of Performance compliance requirement to ensure the expenditures are charged to the appropriate grant within the period of performance.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2020-004

Subject: Highway Planning and Construction - Special Test and Provision - Quality Assurance Program
Federal Agency: U.S. Department of Transportation
Federal Program: Highway Planning and Construction
CFDA Number: 20.205
Federal Award Numbers and Years (or Other Identifying Numbers): 23 U.S.C. 125/ER-IN-18-1, 23 U.S.C. 204, 23 U.S.C 115, ESTIMATE, N4510.646, N4510.683, N4510.742, N4510.743, N4510.745, N4510.756, N4510.765, N4510.774, N4510.788, N4510.802, N4510.812, N4510.819, N4510.828, N4510.837
Compliance Requirement: Special Test and Provision - Quality Assurance Program
Audit Finding: Material Weakness

Repeat Finding

This finding was a repeat finding from the immediately prior year. The prior year finding number was 2019-004.

Condition and Context

Management of the Indiana Department of Transportation (INDOT) had not properly designed and implemented an internal control system related to the grant agreement and the Special Test and Provision - Quality Assurance Program compliance requirement that would have prevented, or detected and corrected, noncompliance with the compliance requirement. The INDOT planned to develop a process in which staff would notify testing personnel prior to the expiration of their qualifications. However, this internal control had not been properly designed or implemented as of the end of the audit period. The lack of internal controls was a systemic issue throughout the period.

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . .

(b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO)."

Cause

Management of the INDOT had not properly designed and implemented a system of internal controls over the Special Test and Provision - Quality Assurance Program compliance requirement, which would prevent, or detect and correct, material noncompliance.

Effect

The failure to establish an effective internal control system could have enabled noncompliance with the grant agreement and the Special Test and Provision - Quality Assurance Program compliance requirement.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the INDOT establish internal controls related to the grant agreement and the Special Test and Provision - Quality Assurance Program compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2020-005

Subject: Twenty-First Century Community Learning Centers - Subrecipient Monitoring
Federal Agency: U.S. Department of Education
Federal Program: Twenty-First Century Community Learning Centers
CFDA Number: 84.287
Federal Award Numbers and Years (or Other Identifying Numbers): S287C170014, S287C180014, S287C190014
Compliance Requirement: Subrecipient Monitoring
Audit Findings: Material Weakness, Other Matters

Condition and Context

Management of the Indiana Department of Education (IDOE) had not established an effective internal control system related to the grant agreement and the Subrecipient Monitoring compliance requirement. Internal controls were not in place to ensure adequate subrecipient monitoring was performed on all subrecipients during the audit period. Nine subrecipients were selected for testing, of which four were Local Educational Agencies (LEAs) and five were non-LEAs.

Subrecipient Single Audit Tracking

The management of the IDOE utilized a spreadsheet to track the need for a Single Audit for each subrecipient. The spreadsheet included a list of subrecipients of the IDOE, along with which grant programs were awarded to each subrecipient from the IDOE, including the Twenty-First Century Community Learning Centers program. When testing the sample of the nine subrecipients described above, the five non-LEAs were not included on the spreadsheet. Upon further inquiry with the management of the IDOE, it was determined that none of the forty-two non-LEA subrecipients of this program were being tracked to determine whether the subrecipient qualified for a Single Audit on the spreadsheet or in any other manner.

Audit Deficiency Follow-Up

Two of the LEAs and one of the non-LEAs selected for testing had audit findings related to the federal award contained within their Single Audit report. The IDOE was not able to provide documentation that supported whether or not the IDOE followed-up and ensured that the subrecipient took timely and appropriate action on all deficiencies pertaining to the federal award, and whether or not the IDOE issued a management decision for audit findings that pertained to the federal award.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

2 CFR 200.331 states in part:

"All pass-through entities must: . . .

(d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include: . . .

(2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means.

(3) Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by § 200.521 Management decision. . . .

(f) Verify that every subrecipient is audited as required by Subpart F—Audit Requirements of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in § 200.501 Audit requirements. . . ."

Cause

Management of the IDOE had not established an effective system of internal controls related to the Subrecipient Monitoring compliance requirement that would have prevented, or detected and corrected, noncompliance.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected, which could have resulted in the loss of federal funds to the IDOE.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the IDOE establish a system of internal controls related to the grant agreement and the Subrecipient Monitoring compliance requirement to ensure all subrecipients are audited as necessary, follow up is done to ensure the subrecipient took timely and appropriate action to correct the deficiencies, and a management decision is issued for audit findings pertaining to federal awards.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2020-006

Subject: Title I Grants to Local Educational Agencies and Supporting Effective Instruction State Grants - Special Test and Provision - Access to Federal Funds for New and Significantly Expanded Charter Schools
Federal Agency: U.S. Department of Education
Federal Programs: Title I Grants to Local Educational Agencies, Supporting Effective Instruction State Grants
CFDA Numbers: 84.010, 84.367
Federal Award Numbers and Years (or Other Identifying Numbers): S010A190014, S367A190013
Compliance Requirement: Special Test and Provision - Access to Federal Funds for New or Significantly Expanded Charter Schools
Audit Findings: Significant Deficiency, Other Matters

Condition and Context

Management of the Indiana Department of Education (IDOE) had not established an effective internal control system related to the grant agreement and the Special Test and Provision - Access to Federal Funds for New and Significantly Expanded Charter Schools compliance requirement. Internal controls in place were not effective to ensure sufficient audit evidence was maintained to support compliance with the compliance requirement.

A sample of two schools was selected for each program, Title I Grants to Local Educational Agencies and Supporting Effective Instruction State Grants, one of which was the same school selected for each program. The IDOE did not maintain supporting documentation of when a charter school opened or significantly expanded for all three schools tested. Without this documentation, we were unable to verify that each charter school was given access to all of the funds for which it was eligible within five months of the opening or expansion date.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

34 CFR 76.793 states:

"Except as provided in §§ 76.788(b) and 76.789(b)(3):

(a) For each eligible charter school LEA that opens or significantly expands its enrollment on or before November 1 of an academic year, the SEA must allocate funds to the charter school LEA within five months of the date the charter school LEA opens or significantly expands its enrollment; and

(b)

(1) LEA that opens or significantly expands its enrollment after November 1, but before February 1 of an academic year, the SEA must allocate funds to the charter school LEA on or before the date the SEA allocates funds to LEAs under the applicable covered program for the succeeding academic year.

(2) The SEA may provide funds to the charter school LEA from the SEA's allocation under the program for the academic year in which the charter school LEA opened or significantly expanded its enrollment, or from the SEA's allocation under the program for the succeeding academic year."

2 CFR 200.333 states in part:

"Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities. . . ."

Cause

Management of the IDOE had not properly designed or implemented a system of internal controls related to the Special Test and Provision - Access to Federal Funds for New and Significantly Expanded Charter Schools compliance requirement to ensure proper documentation was retained for audit.

Effect

The failure to establish effective internal controls and retain documentation prevented the determination of compliance with the Special Test and Provision - Access to Federal Funds for New and Significantly Expanded Charter Schools compliance requirement.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that management of the IDOE establish internal controls related to the Special Test and Provision - Access to Federal Funds for New and Significantly Expanded Charter Schools compliance requirement and ensure proper documentation is available for audit.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2020-007

Subject: Title I Grants to Local Educational Agencies and Supporting Effective Instruction State Grants - Subrecipient Monitoring
Federal Agency: U.S. Department of Education
Federal Programs: Title I Grants to Local Educational Agencies, Supporting Effective Instruction State Grants
CFDA Numbers: 84.010, 84.367
Federal Award Numbers and Years (or Other Identifying Numbers): S010A170014, S010A180014, S010A190014, 7000S367A170013, 7000S367A180013, 7000S367A190013
Compliance Requirement: Subrecipient Monitoring
Audit Findings: Material Weakness, Modified Opinion

Condition and Context

Management of the Indiana Department of Education (IDOE) had not established an effective internal control system related to the grant agreement and the Subrecipient Monitoring compliance requirement.

The IDOE performs its subrecipient monitoring activities using a weighted average risk assessment score, that includes both Title I Grants to Local Educational Agencies and Supporting Effective Instruction State Grants data. Based on those scores, the IDOE performed monitoring activities for both programs simultaneously.

A sample of 25 subrecipients for each program was selected for testing, 2 of which were the same subrecipients selected for each program. Supporting documentation was requested from the IDOE, which included evidence that their monitoring procedures were performed and the required follow up monitoring was performed for subrecipients that had noncompliance issues. Of those selected for testing, the IDOE was not able to provide the above supporting documentation. Without this documentation, compliance with grant requirements could not be determined.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

2 CFR 200.331 states in part:

"All pass-through entities must: . . .

(d) Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include: . . .

(2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means.

(3) Issuing a management decision for audit findings pertaining to the Federal award provided to the subrecipient from the pass-through entity as required by § 200.521 Management decision. . . .

(f) Verify that every subrecipient is audited as required by Subpart F—Audit Requirements of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in § 200.501 Audit requirements. . . ."

Cause

Management of the IDOE had not properly designed or implemented a system of internal controls related to the Subrecipient Monitoring compliance requirement to ensure proper documentation was retained for audit.

Effect

The failure to establish effective internal controls and retain documentation prevented the determination of compliance with the Subrecipient Monitoring compliance requirement.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the IDOE establish internal controls related to the Subrecipient Monitoring compliance requirement and ensure proper documentation is available for audit.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2020-008

Subject: Adoption Assistance - Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Adoption Assistance
CFDA Number: 93.659
Federal Award Numbers and Years (or Other Identifying Numbers): 1901INADPT, 2001INADPT
Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility
Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat finding from the immediate prior year. The prior year finding number was 2019-007.

Condition and Context

Management of the Indiana Department of Child Services (DCS) did not establish an effective internal control system related to the grant agreement and the following compliance requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility.

Internal controls were not in place to ensure the required documents are maintained in the case files. Prior to 2009, all cases were handled by the individual counties and were required to be signed and dated by the County Director. Based upon a sample of all Adoption Assistance cases that had payments during the audit period, four of the forty tested had Adoption Assistance Agreements that lacked documents to support eligibility of the adoptee due to the case files originating prior to 2009 and being handled by the individual counties.

In a second sample of KidTraks cases, no signed adoption agreement could be located for four of the forty cases. Without the signed agreement, the rate could not be verified, nor the eligibility of the adoptee. Two additional cases in the sample did not have the updated rate documentation provided; therefore, the current rate could not be verified.

Without the required documents, eligibility of the adoptees could not be properly determined. Compliance with the Activities Allowed or Unallowed and Allowable Costs/Costs Principles compliance requirements is dependent on the payment being made to the adoptive parents in connection with an eligible child. Since eligibility of the adoptee could not be determined, the related payment could not be determined as to whether it was for an Allowable Activity or made in accordance with the Allowable Costs/Costs Principles.

Criteria

45 CFR 75.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

45 CFR 75.361 states in part:

"Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the HHS awarding agency or pass-through entity in the case of a subrecipient . . ."

45 CFR 1356.40(b) states:

"The adoption assistance agreement for payments pursuant to section 473(a)(2) must meet the requirements of section 475(3) of the Act and must:

(1) Be signed and in effect at the time of or prior to the final decree of adoption. A copy of the signed agreement must be given to each party; and

(2) Specify its duration; and

(3) Specify the nature and amount of any payment, services and assistance to be provided under such agreement and, for purposes of eligibility under title XIX of the Act, specify that the child is eligible for Medicaid services; and

(4) Specify, with respect to agreements entered into on or after October 1, 1983, that the agreement shall remain in effect regardless of the place of residence of the adoptive parents at any given time."

42 USC 671(a) states in part:

"In order for a State to be eligible for payments under this part, it shall have a plan approved by the Secretary which- . . .

(20)

(A) provides procedures for criminal records checks, including fingerprint-based checks of national crime information databases (as defined in section 534(f)(3)(A) of title 28), for any prospective foster or adoptive parent before the foster or adoptive parent may be finally approved for placement of a child regardless of whether foster care maintenance payments or adoption assistance payments are to be made on behalf of the child under the State plan under this part, including procedures requiring that—

(i) in any case involving a child on whose behalf such payments are to be so made in which a record check reveals a felony conviction for child abuse or neglect, for spousal abuse, for a crime against children (including child pornography), or for a crime involving violence, including rape, sexual assault, or homicide, but not including other physical assault or battery, if a State finds that a court of competent jurisdiction has determined that the felony was committed at any time, such final approval shall not be granted; and

(ii) in any case involving a child on whose behalf such payments are to be so made in which a record check reveals a felony conviction for physical assault, battery, or a drug-related offense, if a State finds that a court of competent jurisdiction has determined that the felony was committed within the past 5 years, such final approval shall not be granted;

(B) provides that the State shall—

(i) check any child abuse and neglect registry maintained by the State for information on any prospective foster or adoptive parent and on any other adult living in the home of such a prospective parent, and request any other State in which any such prospective parent or other adult has resided in the preceding 5 years, to enable the State to check any child abuse and neglect registry maintained by such other State for such information, before the prospective foster or adoptive parent may be finally approved for placement of a child, regardless of whether foster care maintenance payments or adoption assistance payments are to be made on behalf of the child under the State plan under this part;

(ii) comply with any request described in clause (i) that is received from another State; and

(iii) have in place safeguards to prevent the unauthorized disclosure of information in any child abuse and neglect registry maintained by the State, and to prevent any such information obtained pursuant to this subparagraph from being used for a purpose other than the conducting of background checks in foster or adoptive placement cases; . . ."

42 USC 673 states in part:

"(a)

(2)

(A) For purposes of paragraph (1)(B)(ii), a child meets the requirements of this paragraph if—

(i) in the case of a child who is not an applicable child for the fiscal year (as defined in subsection (e)), the child—

(I)

(aa)

(AA) was removed from the home of a relative specified in section 606(a) of this title (as in effect on July 16, 1996) and placed in foster care in accordance with a voluntary placement agreement with respect to which Federal payments are provided under section 674 of this title (or section 603 of this title, as such section was in effect on July 16, 1996), or in accordance with a judicial determination to the effect that continuation in the home would be contrary to the welfare of the child; and

(BB) met the requirements of section 672(a)(3) of this title with respect to the home referred to in sub item (AA) of this item;

(bb) meets all of the requirements of subchapter XVI with respect to eligibility for supplemental security income benefits; or

(cc) is a child whose costs in a foster family home or child-care institution are covered by the foster care maintenance payments being made with respect to the minor parent of the child as provided in section 675(4)(B) of this title; . . .

(c) Children with special needs. For purposes of this section-

(1) in the case of a child who is not an applicable child for a fiscal year, the child shall not be considered a child with special needs unless- . . .

(B) the State had first determined (A) that there exists with respect to the child a specific factor or condition (such as his ethnic background, age, or membership in a minority or sibling group, or the presence of factors such as medical conditions or physical, mental, or emotional handicaps) because of which it is reasonable to conclude that such child cannot be placed with adoptive parents without providing adoption assistance under this section or medical assistance under subchapter XIX, and (B) that, except where it would be against the best interests of the child because of such factors as the existence of significant emotional ties with prospective adoptive parents while in the care of such parents as a foster child, a reasonable, but unsuccessful, effort has been made to place the child with appropriate adoptive parents without providing adoption assistance under this section or medical assistance under subchapter XIX; or

(2) in the case of a child who is an applicable child for a fiscal year, the child shall not be considered a child with special needs unless- . . .

(B)

(i) the State has determined that there exists with respect to the child a specific factor or condition (such as ethnic background, age, or membership in a minority or sibling group, or the presence of factors such as medical conditions or physical, mental, or emotional handicaps) because of which it is reasonable to conclude that the child cannot be placed with adoptive parents without providing adoption assistance under this section and medical assistance under subchapter XIX; or

(ii) the child meets all medical or disability requirements of subchapter XVI with respect to eligibility for supplemental security income benefits; . . ."

42 USC 675(3) states:

"The term 'adoption assistance agreement' means a written agreement, binding on the parties to the agreement, between the State agency, other relevant agencies, and the prospective adoptive parents of a minor child which at a minimum (A) specifies the nature and amount of any payments, services, and assistance to be provided under such agreement, and (B) stipulates that the agreement shall remain in effect regardless of the State of which the adoptive parents are residents at any given time. The agreement shall contain provisions for the protection (under an interstate compact approved by the Secretary or otherwise) of the interests of the child in cases where the adoptive parents and child move to another State while the agreement is effective."

Cause

Management of the DCS had not developed an effective system of internal controls, related to the Activities Allowed or Unallowed, Allowable Costs/Costs Principles, and Eligibility compliance requirements to ensure proper documentation was retained for audit.

Effect

The failure to establish effective internal controls and retain documentation prevented the determination of compliance with the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility compliance requirements.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the DCS establish internal controls related to the Activities Allowed or Unallowed, Allowable Costs/Costs Principles, and Eligibility compliance requirements as well as retain supporting documentation for audit.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan which is part of this report.

FINDING 2020-009

Subject: Social Services Block Grant - Cash Management
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Social Services Block Grant
CFDA Number: 93.667
Federal Award Numbers and Years (or Other Identifying Numbers): G-1802INSOSR, G-1902INSOSR, G-2002INSOSR
Compliance Requirement: Cash Management
Audit Finding: Material Weakness

Condition and Context

The Indiana Department of Child Services (DCS) was the administrator of the grant and provided grant funds to two sub-State agencies, the Indiana Criminal Justice Institute (CJI) and the Indiana Family Social Services Administration (FSSA). Management of the DCS, the CJI, and the FSSA had not established an effective internal control system related to the grant agreement and the Cash Management compliance requirement. Internal controls were not in place to ensure accuracy of drawing down federal funds for the grant. The DCS did not have procedures in place to ensure reimbursement requests were supported by the appropriate expenditure amount from each sub-State agency. Additionally, the CJI and the FSSA did not have the proper procedures in place to ensure the accuracy of federal draw requests were supported by the appropriate expenditures before they were sent to the DCS.

Criteria

45 CFR 75.303 states in part:

"The non-Federal entity must:

> (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

Cause

Management of the DCS, nor the sub-State agencies, had not developed an effective system of internal controls related to the Cash Management requirement.

Effect

The failure to establish an effective internal control system could have enabled material noncompliance to go undetected, which could have resulted in the loss of federal funds to the DCS and the sub-State agencies.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the DCS and the sub-State agencies establish a system of internal controls, including segregation of duties, related to the grant agreement and the compliance requirement listed above.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2020-010

Subject: Social Services Block Grant - Reporting
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Social Services Block Grant
CFDA Number: 93.667
Federal Award Numbers and Years (or Other Identifying Numbers): G-1802INSOSR, G-1902INSOSR
Compliance Requirement: Reporting
Audit Findings: Material Weakness, Other Matters

Condition and Context

Management of the Department of Child Services (DCS) had not established an effective internal control system related to the grant agreement and the Reporting compliance requirement. The SF-425 Reports submitted for Federal Fiscal Years (FFY) 2018 and 2019 lacked internal controls and segregation of duties. One individual, prepared, entered, and reviewed the data for the report. Additionally, testing of the two reports filed that covered the audit period identified that incorrect information was reported for cash disbursements on each report. The amount of cash reimbursed for the reporting period was used for cash disbursements, instead of the total expenditures for that period, due to an incorrect understanding of the reporting instructions. This caused cash disbursements to be understated by $597,730 and $2,312,479 for FFY 2018 and 2019, respectively.

Criteria

45 CFR 75.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

45 CFR 75.341 states:

"Unless otherwise approved by OMB, the HHS awarding agency may solicit only the standard, OMB-approved government-wide data elements for collection of financial information (at time of publication the Federal Financial Report or such future collections as may be approved by OMB and listed on the OMB Web site). This information must be collected with the frequency required by the terms and conditions of the Federal award, but no less frequently than annually nor more frequently than quarterly except in unusual circumstances, for example where more frequent reporting is necessary for the effective monitoring of the Federal award or could significantly affect program outcomes, and preferably in coordination with performance reporting."

Cause

Management of the DCS had not developed an effective system of internal controls related to the Reporting compliance requirement, which would have prevented, or detected and corrected, material non-compliance.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the DCS establish a system of internal controls, including segregation of duties, related to the grant agreement and the Reporting compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2020-011

Subject: MaryLee Allen Promoting Safe and Stable Families Program and Stephanie Tubbs Jones Child Welfare Services Program - Earmarking
Federal Agency: U.S. Department of Health and Human Services
Federal Programs: MaryLee Allen Promoting Safe and Stable Families Program, Stephanie Tubbs Jones Child Welfare Services Program
CFDA Numbers: 93.556, 93.645
Federal Award Numbers and Years (or Other Identifying Numbers): 1001INFPSS, 1101INFPCV, 1101INFPSS, 1201INFPSS, 1301INFPSS, 1401INFPSS, 1501INFPSS, 1601INFPSS, 1701INFPSS, 1801INFPSS, 0901INCWSS, 1001INCWSS, 1101INCWSS, 1201INCWSS, 1301INCWSS, 1401INCWSS
Compliance Requirement: Earmarking
Audit Findings: Significant Deficiency, Other Matters

Condition and Context

Management of the Department of Child Services (DCS) had not established an effective internal control system related to the grant agreement and the Earmarking compliance requirement. Internal controls were not in place to ensure the maximum 10 percent administrative expenditure cap was not exceeded each federal fiscal year for both federal programs from 2009 through 2018.

During the course of 2009 through 2018, the DCS incorrectly classified administrative expenditures as program expenditures for the two programs. This caused the administrative expenditures to be underreported to the Department of Health and Human Services. Once expenditures were re-classified and totaled, the DCS exceeded the maximum 10 percent administrative expenditure cap for several of the federal fiscal years during the time frame noted. Below are the amounts of overspent administrative expenditures by grant year for each individual federal program.

CFDA 93.556 Overspent Administrative Expenditure Amounts:

Project	Federal Award Amount	10% Admin Allowance	Actual Admin Expenditures	Overspent Admin Amount
502IVB2FPSS_F10	$ 7,213,920	$ 721,392	$ 1,208,453	$ 487,061
502IVB2_FPCVF11	424,621	42,462	47,652	5,190
502IVB2_FPSSF11	6,604,332	660,433	1,433,403	772,970
502IVB2_FPSSF12	6,552,150	655,215	1,979,718	1,324,503
502IVB2_FPSSF13	6,038,541	603,854	1,593,937	990,083
502IVB2_FPSSF14	5,910,166	591,017	1,008,833	417,816
502IVB2_FPSSF15	5,908,388	590,839	1,181,678	590,839
502IVB2_FPSSF16	5,876,321	587,632	1,175,264	587,632
502IVB2_FPSSF17	5,762,779	576,278	1,149,934	573,656
502IVB2_FPSSF18	5,497,776	549,778	1,099,555	549,777
Total				$ 6,299,528

CFDA 93.645 Overspent Administrative Expenditure Amounts:

Project	Federal Award Amount	10% Admin Allowance	Actual Admin Expenditures	Overspent Admin Amount
502IVB1_CWSSF09	$ 6,009,616	$ 600,962	$ 841,537	$ 240,575
502IVB1_CWSSF10	6,253,402	625,340	803,482	178,142
502IVB1_CWSSF11	6,253,205	625,321	1,028,922	403,602
502IVB1_CWSSF12	6,780,063	678,006	930,547	252,541
502IVB1_CWSSF13	6,309,324	630,932	986,239	355,307
502IVB1_CWSSF14	6,506,901	650,690	1,092,029	441,339
Total				$ 1,871,505

Criteria

45 CFR 75.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

42 USC 629b(a) states in part:

"A State plan meets the requirements of this subsection if the plan- . . .

(4) contains assurances that not more than 10 percent of expenditures under the plan for any fiscal year with respect to which the State is eligible for payment under section 629d of this title for the fiscal year shall be for administrative costs, and that the remaining expenditures shall be for programs of family preservation services, community-based family support services, time-limited family reunification services, and adoption promotion and support services, with significant portions of such expenditures for each such program; . . ."

42 USC 624(e) states:

"A payment may not be made to a State under this section with respect to expenditures during a fiscal year for administrative costs, to the extent that the total amount of the expenditures exceeds 10 percent of the total expenditures of the State during the fiscal year for activities funded from amounts provided under this subpart."

Cause

Management of the DCS did not establish an effective system of internal controls related to the Earmarking compliance requirement that would have prevented, or detected and corrected, noncompliance in a timely manner.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected, which could have resulted in loss of federal funds to the DCS.

Questioned Costs

There were $6,299,528 of costs we considered to be questioned costs for the MaryLee Allen Promoting Safe and Stable Families Program (CFDA 93.556) and $1,871,505 of costs we considered to be questioned costs for the Stephanie Tubbs Jones Child Welfare Services Program (CFDA 93.645).

Recommendation

We recommended that the management of the DCS establish internal controls related to the grant agreement and the Earmarking compliance requirement to ensure that the 10 percent administrative expenditure cap is not exceeded for both programs.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2020-012

Subject: Temporary Assistance for Needy Families (TANF) - Allowable Costs/Cost Principles
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Temporary Assistance for Needy Families (TANF)
CFDA Number: 93.558
Federal Award Numbers and Years (or Other Identifying Numbers): 1202INTANF, 1502INTANF, 1601INTANF, 1701INTANF, 1801INTANF, 1901INTANF, 2001INTANF
Compliance Requirement: Allowable Costs/Cost Principles
Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediately prior audit reports. The prior audit finding number was 2019-011.

Condition and Context

Management of the Indiana Family and Social Services Administration (FSSA) and Indiana Department of Child Services (DCS) had not established an effective internal control system related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement. Internal controls during the audit period were not effectively implemented for several TANF sub-programs, and indirect costs were charged to the federal program which were not allowable.

DCS

The DCS managed a group of TANF sub-programs designed to accomplish the TANF program purpose 3, of preventing and reducing the incidence of out-of-wedlock pregnancies, and the TANF program purpose 4, encouraging the formation and maintenance of two-parent families. In response to a prior finding over inadequate review and approval of invoices, the DCS implemented a new process for reviewing and approving invoices associated with these programs. The new process required all vendors to upload detail invoice documentation into the DCS KidTraks system before payment. The DCS also created a centralized department to review and approve all uploaded invoices to ensure costs were allowable prior to payment. Although the new process resolved the issue of inadequate review, a control issue was identified; the KidTraks system process flow that documented the initiator and approver for each invoice was bypassed for invoice approvals beginning in December 2019. According to the DCS, the review process occurred, but there was no tangible evidence of the review during the last six months of the audit period.

Additionally, for the first six months of the audit period, the vendor requirement to upload detailed invoices was not in effect, and supporting documentation was not consistently retained.

For 7 of the 103 claims tested, no supporting documentation was provided for audit. The total amount of these 7 claims totaled $1,548. These 7 claims all were from the last six months of the audit period.

The DCS also managed the Healthy Families program which received funding through the TANF grant. The Healthy Families services were provided by a DCS contracted vendor. The DCS designed control to monitor the client level detail invoices for the Healthy Families program was not performed for nine of the twelve months of the audit period.

FSSA

Management of the FSSA had not developed an adequate system of internal controls that segregated key functions, including the review of documentation such as itemized invoices, or individual client's claim for the TANF funded "Early Intervention-First Steps" sub-program. The FSSA staff reviewed summary level spreadsheets, but had no process in place to monitor invoices of client level detail to confirm whether costs were allowable and appropriately charged.

Management of the FSSA had not developed an adequate system of internal controls in relation to the allocation of indirect costs. The FSSA utilized a Public Assistance Cost Allocation Plan (PACAP), approved by the U.S. Health and Human Service agency (HHS), to charge indirect costs to the TANF grant. The FSSA had multiple Memorandums of Understandings with other Indiana state agencies to perform services related to the TANF grant. The indirect costs associated with the TANF expenses of these other state agencies were not included in the FSSA's PACAP. The FSSA allowed one of the state agencies to charge indirect costs to the TANF grant using that agency's U.S. Department of Labor approved indirect cost rate of 14.16 percent. No evidence was provided that the HHS approved additional indirect costs, outside of the PACAP agreement, to be charged to the TANF grant. The FSSA allowed the other state agency to charge $77,908 in indirect costs to the TANF grant during the audit period.

Criteria

45 CFR 75.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

2 CFR 200.403 states:

"Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

(a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.

(b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.

(c) Be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the non-Federal entity.

(d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.

(e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.

(f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period. See also § 75.306(b).

(g) Be adequately documented. See also §§ 75.300 through 75.309."

45 CFR 75, Appendix VI, Section A states:

"Federally-financed programs administered by state public assistance agencies are funded predominately by the Department of Health and Human Services (HHS). In support of its stewardship requirements, HHS has published requirements for the development, documentation, submission, negotiation, and approval of public assistance cost allocation plans in Subpart E of 45 CFR Part 95. All administrative costs (direct and indirect) are normally charged to Federal awards by implementing the public assistance cost allocation plan. This Appendix extends these requirements to all Federal agencies whose programs are administered by a state public assistance agency. Major federally-financed programs typically administered by state public assistance agencies include: Temporary Aid to Needy Families (TANF), Medicaid, Food Stamps, Child Support Enforcement, Adoption Assistance and Foster Care, and Social Services Block Grant."

Cause

Management of the FSSA had not established an effective system of internal controls related to the Allowable Costs/Cost Principles compliance requirement that would have prevented, or detected and corrected, noncompliance.

Effect

The failure to establish internal controls enabled noncompliance to go undetected which could have resulted in the loss of federal funds to the state agencies.

Questioned Costs

There were $79,456 of costs we considered to be questioned costs as described in the *Condition and Context*.

Recommendation

We recommended that management of the FSSA and the DCS establish internal controls related to the grant agreement and the Allowable Costs/Cost Principles compliance requirement to ensure expenditures are only charged for costs that are allowable and supported by proper client level invoice documentation. Additionally, we recommended that the management of the FSSA ensures that the allocation of indirect costs complies with the public assistance cost allocation agreement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Auditor's Response

The documentation shared with the State Board of Accounts referenced 45 CFR Part 75.414(c)(1) - Indirect (F&A) Costs, Federal Agency Acceptance of Negotiated Indirect Cost Rates. The SBOA interpreted this section to refer to a separate indirect cost rate proposal being utilized in lieu of an indirect cost rate proposal that was previously approved by the federal grantor agency. However, in this case, indirect costs were applied to the TANF federal program through an approved Public Assistance Cost Allocation Plan (PACAP). The additional indirect costs applied to the TANF program noted in the finding utilized an indirect cost rate proposal which is a different indirect cost methodology than a PACAP and was not approved by the FSSA's federal grantor agency prior to charges being applied to the TANF federal program during the audit period.

FINDING 2020-013

Subject: Temporary Assistance for Needy Families (TANF) - Reporting
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Temporary Assistance for Needy Families (TANF)
CFDA Number: 93.558
Federal Award Numbers and Years (or Other Identifying Numbers): 1202INTANF, 1502INTANF, 1601INTANF, 1701INTANF, 1801INTANF, 1901INTANF, 2001INTANF
Compliance Requirement: Reporting
Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediately prior audit reports. The prior audit finding number was 2019-013.

Condition and Context

Management of the Indiana Family and Social Services Administration (FSSA) had not established an effective internal control system related to the grant agreement and the Reporting compliance requirement. Material errors were identified in the ACF-199 TANF Data Report and the ACF-209 TANF SSP-MOE Data Report that could have been prevented, or detected and corrected, had proper internal controls been in place.

ACF-199 TANF Data Report

Eight of the forty cases tested from the population of families that were considered "Work Eligible" and "Non-Work Eligible" reported one or more hours of unsubsidized employment for the report period. Of those eight cases, one case did not have supporting documentation retained for audit.

ACF-209 TANF SSP-MOE Data Report

Twenty-six of the forty cases tested from the population of families that were considered "Work Eligible" and "Non-Work Eligible" reported one or more hours of unsubsidized employment for the report period. Of those twenty-six cases, eighteen cases did not have supporting documentation retained for audit.

Additionally, in Section 1 of the report under Family Level Data, two of the forty cases tested were not supported by the unit's records for the subsidized childcare data.

Criteria

45 CFR section 75.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

45 CFR section 265.7 states in part:

"(a) Each State's quarterly reports (the TANF Data Report, the TANF Financial Report (or Territorial Financial Report), and the SSP-MOE Data Report) must be complete and accurate and filed by the due date.

(b) For a disaggregated data report, 'a complete and accurate report' means that:

(1) The reported data accurately reflect information available to the State in case records, financial records, and automated data systems, and include correction of the quarterly data by the end of the fiscal year reporting period; . . ."

Cause

Management of the FSSA did not develop an effective system of internal controls related to the Reporting compliance requirement that would have prevented, or detected and corrected, noncompliance.

Effect

The failure to establish an effective internal control system enabled noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirement could have resulted in the loss of federal funds to FSSA.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the FSSA establish internal controls related to the grant agreement and the Reporting compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2020-014

Subject: Temporary Assistance for Needy Families (TANF) - Special Test and Provision - Child Support Non-Cooperation
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Temporary Assistance for Needy Families (TANF)
CFDA Number: 93.558
Federal Award Numbers and Years (or Other Identifying Numbers): 1202INTANF, 1502INTANF, 1601INTANF, 1701INTANF, 1801INTANF, 1901INTANF, 2001INTANF
Compliance Requirement: Special Test and Provision - Child Support Non-Cooperation
Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2019-015.

Condition and Context

Management of the Family and Social Services Administration (FSSA) had not established an effective internal control system related to the grant agreements and the Special Test and Provision - Child Support Non-Cooperation compliance requirement. Clients' TANF - Cash Assistance benefits were not properly discontinued for clients who were not cooperating with the child support requirements.

Five of the forty cases tested did not properly discontinue the Cash Assistance benefits for clients who were not cooperating with the child support requirements. All five of the noncompliant cases were the result of an issue with the nightly interface between the Indiana Support Enforcement Tracking System (ISETS) and the FSSA system, Indiana Client Eligibility System (ICES). In these cases, the ISETS documented that a non-cooperation notice had been sent to the ICES, but the ICES did not receive the notice; therefore, the clients' benefits were either not discontinued or not discontinued timely.

Criteria

45 CFR 75.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

45 CFR 264.30 states in part:

"(a) . . .

(1) Referred individuals must cooperate in establishing paternity and in establishing, modifying, or enforcing a support order with respect to the child.

(b) If the IV-D agency determines that an individual is not cooperating, and the individual does not qualify for a good cause or other exception established by the State agency responsible for making good cause determinations in accordance with section 454(29) of the Act or for a good cause domestic violence waiver granted in accordance with 260.52 of this chapter, then the IV-D agency must notify the IV-A agency promptly.

(c) The IV-A agency must then take appropriate action by:

(1) Deducting from the assistance that would otherwise be provided to the family of the individual an amount equal to not less than 25 percent of the amount of such assistance; or

(2) Denying the family any assistance under the program."

Cause

Management of the FSSA had not established an effective system of internal controls related to the Special Test and Provision - Child Support Non-Cooperation compliance requirement that would have prevented, or detected and corrected, material noncompliance. Additionally, there was an issue with the nightly interface between the Indiana Support Enforcement Tracking System (ISETS) and the FSSA system, Indiana Client Eligibility System (ICES). The ISETS documented that a non-cooperation notice had been sent to the ICES, but the ICES did not receive the notice.

Effect

The failure to establish internal controls enabled material noncompliance to go undetected, which could have resulted in the loss of federal funds to the FSSA.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the FSSA establish internal controls related to the grant agreement and Special Test and Provision - Child Support Non-Cooperation compliance requirement to ensure the two systems are properly interfacing, and if a non-cooperation notice is received, benefits are properly reduced or discontinued timely.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Auditor's Response

The State Board of Accounts recognized that a new system was implemented during the audit period; however, the ICES system was still in place for over half of the audit period. The interface problems between the ISETS and the ICES system caused the noncompliance.

FINDING 2020-015

Subject: Temporary Assistance for Needy Families (TANF) - Special Test and Provision - Penalty for Failure to Comply with Work Verification Plan
Federal Agency: U.S. Department of Health and Human Services
Federal Program: Temporary Assistance of Needy Families (TANF)
CFDA Number: 93.558
Federal Award Numbers and Years (or Other Identifying Numbers): 1202INTANF, 1502INTANF, 1601INTANF, 1701INTANF, 1801INTANF, 1901INTANF, 2001INTANF
Compliance Requirement: Special Test and Provision - Penalty for Failure to Comply with Work Verification Plan
Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat finding from the immediately prior audit reports. The prior audit finding number was 2019-016.

Condition and Context

Management of the Family and Social Services Administration (FSSA) had not established an effective internal control system related to the grant agreement and the Special Test and Provision - Penalty for Failure to Comply with Work Verification Plan compliance requirement. We identified instances where the required documentation to support the average unsubsidized employment reported as a part of the Work Participation Rate was not maintained by the FSSA.

Ten of forty cases of clients required to participate and comply with a work verification plan that were tested were identified as being noncompliant with the TANF Special Test and Provision - Penalty for Failure to Comply with Work Verification Plan compliance requirement. Five of the ten noncompliant cases did not contain adequate documentation to support the number of average unsubsidized employment hours reported as worked by the client. For the other five noncompliant cases, the records for unsubsidized employment provided for audit did not match hours of unsubsidized employment reported to the federal government. The lack of documentation retained in these cases caused the FSSA to incorrectly calculate and report the State's work participation rate.

Criteria

OMB Circular A-133, Subpart C, .300 states in part:

"The auditee shall: . . .

(b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

45 CFR 75.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

45 CFR 261.61 states in part:

"(a) A State must support each individual's hours of participation through documentation in the case file. In accordance with 261.62, a State must describe in its Work Verification Plan the documentation it uses to verify hours of participation in each activity.

(b) For an employed individual, the documentation may consist of, but is not limited to pay stubs, employer reports, or time and attendance records substantiating hours of participation. A State may presume that an employed individual participated for the total number of hours for which that individual was paid.

(c) The State must document all hours of participation in an activity; however, if a State is reporting projected hours of actual employment in accordance with 261.60(c), it need only document the hours on which it bases the project.

(d) For an individual who is self-employed, the documentation must comport with standards set forth in the State's approved Work Verification Plan. Self-reporting by a participant without additional verification is not sufficient documentation.

(e) For an individual who is not employed, the documentation for substantiating hours of participation may consist of, but is not limited to, time sheets, service provider attendance records, or school attendance records. For homework time, the State must also document the homework or study expectations of the educational program."

Cause

Management of the FSSA had not established an effective system of internal controls related to the Special Test and Provision - Penalty for Failure to Comply with Work Verification Plan compliance requirement, which would have prevented, or detected and corrected, material noncompliance.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirement could have resulted in the loss of federal funds to the FSSA.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the FSSA establish internal controls related to the grant agreement and the Special Test and Provision - Penalty for Failure to Comply with Work Verification Plan compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Auditor's Response

The State Board of Accounts (SBOA) inquired with Data Warehouse staff within the FSSA and provided detail case documentation for each of the ten cases that were noted as errors. The FSSA staff responded and were unable to provide documentation that supported the hours reported. The SBOA believed that sufficient opportunity was provided to the FSSA to locate and provide the documentation requested.

FINDING 2020-016

Subject: Rehabilitation Services Vocational Rehabilitation Grants to States - Matching, Level of Effort, Earmarking
Federal Agency: U.S. Department of Education
Federal Program: Rehabilitation Services Vocational Rehabilitation Grants to States
CFDA Number: 84.126
Federal Award Numbers and Years (or Other Identifying Numbers): H126A180019-18A, H126A190019-19A, H126A190019-20B
Compliance Requirement: Matching, Level of Effort, Earmarking
Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat finding from the immediate prior audit report. The prior year finding number was 2019-017.

Condition and Context

Management of the Indiana Family and Social Services Administration (FSSA) had not established an effective internal control system related to the grant agreement and the Matching, Level of Effort, Earmarking compliance requirement. The FSSA was required to reserve and expend at least 15 percent of its Vocational Rehabilitation (VR) allotment for pre-employment services. Although the FSSA did properly reserve the appropriate percentage, the agency failed to expend at least 15 percent of its VR allotment under Section 110(a) of the Act for the provision of pre-employment transition services to students with disabilities who are eligible, or potentially eligible, for VR services.

Although the FSSA has almost doubled the percent of expenditures for pre-employment services as compared to the prior year, for the Federal Fiscal Year (FFY) 2018 grant, which closed during the audit period, the agency expended 7.9 percent of the award for pre-employment transition services. For FFY 2019 and 2020 grants, both of which still remained open as of the close of the audit period, the FSSA had only expended 6.6 percent and 0.1 percent, respectively, of the total grant allocation for pre-employment transition services.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO)."

34 CFR 361.48 states in part:

"(a) Pre-employment transition services. Each State must ensure that the designated State unit, in collaboration with the local educational agencies involved, provide, or arrange for the provision of, pre-employment transition services for all students with disabilities, as defined in § 361.5(c)(51), in need of such services, without regard to the type of disability, from Federal funds reserved in accordance with § 361.65, and any funds made available from State, local, or private funding sources. Funds reserved and made available may be used for the required, authorized, and pre-employment transition coordination activities under paragraphs (2), (3) and (4) of this section. . . ."

34 CFR 361.65(a) states:

"*Allotment*.

(1) The allotment of Federal funds for vocational rehabilitation services for each State is computed in accordance with the requirements of section 110 of the Act, and payments are made to the State on a quarterly basis, unless some other period is established by the Secretary.

(2) If the vocational rehabilitation services portion of the Unified or Combined State Plan designates one State agency to administer, or supervise the administration of, the part of the plan under which vocational rehabilitation services are provided for individuals who are blind and another State agency to administer the rest of the plan, the division of the State's allotment is a matter for State determination.

(3) *Reservation for pre-employment transition services*.

(i) Pursuant to section 110(d) of the Act, the State must reserve at least 15 percent of the State's allotment, received in accordance with section 110(a) of the Act for the provision of pre-employment transition services, as described in § 361.48(a) of this part.

(ii) The funds reserved in accordance with paragraph (a)(3)(i) of this section—

(A) Must only be used for pre-employment transition services specified in § 361.48(a); and

(B) Must not be used to pay for administrative costs, (as defined in § 361.5(c)(2)) associated with the provision of such services or any other vocational rehabilitation services."

Cause

Management of the FSSA had not established a system of internal controls, related to the Matching, Level of Effort, Earmarking compliance requirement, which would have prevented, or detected and corrected, noncompliance.

Effect

The failure to establish internal controls enabled material noncompliance to go undetected, which could result in the loss of federal funds to the FSSA.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the FSSA establish internal controls related to the grant agreement and the Matching, Level of Effort, Earmarking compliance requirement to ensure that the earmarking requirements are met.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2020-017

Subject: Medical Assistance Program (Medicaid) and Children's Health Insurance Program (CHIP) - Eligibility
Federal Agency: Department of Health and Human Services
Federal Programs: Medical Assistance Program (Medicaid), Children's Health Insurance Program (CHIP)
CFDA Numbers: 93.778 (Medicaid), 93.767 (CHIP)
Federal Award Numbers and Years (or Other Identifying Numbers):
Medicaid: 2005INSMAP, 1705IN5MAP, 1805IN5MAP, 1905IN5MAP, 1905INIMPL, 1905ININCT, 1905IN50001, Estimate
CHIP: 1805IN5021, 1905IN5021, Estimate
Compliance Requirement: Eligibility
Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediate prior year. The prior year finding number was 2019-018.

Condition and Context

Management of the Family and Social Services Administration (FSSA) had not established an effective internal control system related to the grant agreement and the Eligibility compliance requirement. We identified instances where Medicaid and CHIP benefits were provided to clients who were not properly determined to be eligible to receive assistance.

Medicaid

Eight of eighty cases tested for Medicaid had instances of a lack of segregation of duties and/or noncompliance identified as described below.

- Three cases did not have a proper segregation of duties. Segregation of duties would have served to ensure that there was oversight and review to prevent, or detect and correct, noncompliance, and it would help to prevent fraud or theft, as it would require collusion of at least two people.
    - Two cases were initiated and authorized in the Indiana Eligibility Determination Services System (IEDSS) by the same State Eligibility Consultant (SEC).
    - One case was input by an employee of the Department of Child Services but was not reviewed and approved in IEDSS by a separate individual.
- Four cases did not have an application on file to support the eligibility period audited. 42 CFR 435.907 required that the agency must accept a signed application from the applicant to establish eligibility.
- One case did not have a proper segregation of duties. It was initiated and authorized in the IEDSS by the same SEC and also did not contain sufficient evidence to support verification of an individual's U.S. citizenship status prior to the authorization of full health coverage benefits on behalf of that individual. 42 CFR 435.406 required that the agency must verify the declaration of citizenship or satisfactory immigration status.

CHIP

Three of the eighty cases tested for CHIP had instances of noncompliance identified as described below.

- Two cases were initiated and authorized in the IEDSS by the same SEC.
- One case did not contain sufficient evidence to support the wage income verification of a MAGI-based individual, and, hence, financial eligibility, through an electronic service or via hard copy earned income documentation from a third-party source prior to authorization of full health coverage benefits on behalf of that individual. 42 CFR 435.948 required that the agency must verify the financial eligibility of an individual from other agencies in the State and other States and Federal programs to the extent the agency determines such information is useful. Furthermore, if an electronic service is established, the agency must obtain the information through such service.

Criteria

45 CFR 75.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

42 CFR 435.907 states in part:

"(a) *Basis and implementation.* In accordance with section 1413(b)(1)(A) of the Affordable Care Act, the agency must accept an application from the applicant, an adult who is in the applicant's household, as defined in § 435.603(f), or family, as defined in section 36B(d)(1) of the Code, an authorized representative, or if the applicant is a minor or incapacitated, someone acting responsibly for the applicant, and any documentation required to establish eligibility . . .

(f) The agency must require that all initial applications are signed under penalty of perjury. Electronic, including telephonically recorded, signatures and handwritten signatures transmitted via any other electronic transmission must be accepted. . . ."

42 CFR 435.406 states in part:

"(a) The agency must provide Medicaid to otherwise eligible individuals who are-

(1) Citizens and nationals of the United States, provided that-

(i) The individual has made a declaration of United States citizenship as defined in § 435.4, or an individual described in paragraph (a)(3) of this section has made such declaration on the individual's behalf, and as such status is verified in accordance with paragraph (c) of this section; and . . .

(c) The agency must verify the declaration of citizenship or satisfactory immigration status under paragraph (a)(1) or (2) of this section in accordance with § 435.956."

42 CFR 457.380(d) states:

"*Income*. If the State does not accept self-attestation of income, the State must verify the income of an individual by using the data sources and following standards and procedures for verification of financial eligibility consistent with § 435.945(a), § 435.948 and § 435.952 of this chapter."

42 CFR 435.948 states in part:

"(a) The agency must in accordance with this section request the following information relating to financial eligibility from other agencies in the State and other States and Federal programs to the extent the agency determines such information is useful to verifying the financial eligibility of an individual:

(1) Information related to wages, net earnings from self-employment, unearned income and resources from the State Wage Information Collection Agency (SWICA), the Internal Revenue Service (IRS), the Social Security Administration (SSA), the agencies administering the State unemployment compensation laws, the State-administered supplementary payment programs under section 1616(a) of the Act, and any State program administered under a plan approved under Titles I, X, XIV, or XVI of the Act; . . .

(b) To the extent that the information identified in paragraph (a) of this section is available through the electronic service established in accordance with § 435.949 of this subpart, the agency must obtain the information through such service. . . ."

42 CFR 435.914(a) states: "The agency must include in each applicant's case record facts to support the agency's decision on his application."

Cause

Management of the FSSA had not established an effective system of internal controls related to the Eligibility compliance requirement, which would have prevented, or detected and corrected, material noncompliance.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement or compliance requirement could have resulted in the loss of federal funds to the FSSA.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the FSSA establish internal controls related to the grant agreement and the Eligibility compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Auditor's Response

The State Board of Accounts (SBOA) recognizes that the legacy eligibility case management system (ICES), was decommissioned in September 2020. However, this system was still in use for the entire duration of the audit period of July 1, 2019 to June 30, 2020. Furthermore, in accordance with 42 CFR 431.17, documentation to support eligibility determinations must be retained, regardless of how or where this documentation is retained by the auditee. In addition, with respect to internal controls, the FSSA is responsible to implement proper internal controls over the Medicaid Cluster or CHIP federal programs, not the SBOA as the auditing agency. Proper internal controls must be implemented by the auditee to provide reasonable assurance that the FSSA maintains compliance with the compliance requirements applicable to the federal programs that they administer.

FINDING 2020-018

Subject: Medical Assistance Program (Medicaid) and Children's Health Insurance Program (CHIP) - Special Test and Provision - Refunding of Federal Share of Medicaid/CHIP Overpayments to Providers
Federal Agency: Department of Health and Human Services
Federal Programs: Medical Assistance Program (Medicaid), COVID-19 - Medical Assistance Program (Medicaid), Children's Health Insurance Program (CHIP), COVID-19 - Children's Health Insurance Program (CHIP)
CFDA Numbers: 93.778 (Medicaid), 93.767 (CHIP)
Federal Award Numbers and Years (or Other Identifying Numbers):
Medicaid: 1905ININCT, 1905IN50001, Estimate
CHIP: 1905IN5021, Estimate
Compliance Requirement: Special Test and Provision - Refunding of Federal Share of Medicaid/CHIP Overpayments to Providers
Audit Findings: Material Weakness, Other Matters

Condition and Context

Management of the Family and Social Services Administration (FSSA) had not established an effective internal control system related to the grant agreement and the Special Test and Provision - Refunding of Federal Share of Medicaid/CHIP Overpayments to Providers compliance requirement. We identified instances where the Medicaid and CHIP calculated overpayments were not appropriately recovered from the Provider.

Five hundred and eighty-two identified and reported overpayments were reviewed, five hundred and seven related to Medicaid, and seventy-five related to CHIP. Forty-eight of the identified overpayments recovered did not tie to the calculated overpayment amount. The FSSA maintained a Collections Tracking Log during the audit period. However, inquiry with management revealed that the agency had not performed any procedures to verify the completeness and accuracy of the amounts on the tracking log which were being reported to the FSSA by their Fraud, Waste, and Abuse Detection System (FADS) vendor. These errors resulted in $108,252 more being recovered than was calculated, as detailed by program in the table below.

	Number of Overpayments Recovered That Did Not Tie to Calculation	Overpayment Recovered	Calculated Overpayment	Difference
Medical Assistance Program (Medicaid)	42	$ 1,168,428	$ 1,060,696	$ 107,732
Children's Health Insurance Program (CHIP)	6	37,774	37,254	520
Total	48	$ 1,206,202	$ 1,097,950	$ 108,252

Additionally, one identified overpayment was not fully recovered, nor reported as unrecovered in a timely manner on the CMS-64 report.

Criteria

45 CFR 75.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

42 CFR 433.312 states in part:

"(a) *Basic Rules.*

(1) Except as provided in paragraph (b) of this section, the State Medicaid agency has 1 year from the date of discovery of an overpayment to a provider to recover or seek to recover the overpayment before the Federal Share must be refunded to CMS.

(2) The State Medicaid agency must refund the Federal share of overpayments at the end of the 1-year period following discovery in accordance with the requirements of this subpart, whether or not the State has recovered the overpayment from the provider.

(b) *Exception.* The agency is not required to refund the Federal share of an overpayment made to a provider when the State is unable to recover the overpayment amount because the provider has been determined bankrupt or out of business in accordance with § 433.318 . . ."

42 CFR 433.320 states in part:

"(a) *Basic* requirements.

(1) The agency must refund the Federal share of overpayments that are subject to recovery to CMS through a credit on its Quarterly Statement of Expenditures (Form CMS-64.)

(2) The agency must credit CMS with the Federal share of overpayments subject to recovery on the earlier of –

(i) The Form CMS-64 submission due to CMS for the quarter in which the State recovers the overpayment from the provider; or

(ii) The Form CMS-64 due to CMS for the quarter in which the 1-year period following discovery, established in accordance with § 433.316, ends.

(3) A credit on the Form CMS-64 must be made whether or not the overpayment has been recovered by the State from the provider.

(4) If the State does not refund the Federal share of such overpayment as indicated in paragraph (a)(2) of this section, the State will be liable for interest on the amount equal to the Federal share of the non-recovered, non-refunded overpayment amount. Interest during this period will be at the Current Value of Funds Rate (CVFR), and will accrue beginning on the day after the end of the 1-year period following discovery until the last day of the quarter for which the State submits a CMS-64 report refunding the Federal share of the overpayment. . .

(h) *Supporting reports*. The agency must report the following information to support each Quarterly Statement of Expenditures Form CMS-64:

(1) Amounts of overpayments not collected during the quarter but refunded because of the expiration of the 1-year period following discovery;

(2) Upward and downward adjustments to amounts credited in previous quarters; . . ."

Cause

Management of the FSSA had not established an effective system of internal controls related to the Special Test and Provision - Refunding of Federal Share of Medicaid/CHIP Overpayments to Providers compliance requirement, which would have prevented, or detected and corrected, material noncompliance.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirement could have resulted in the loss of federal funds to the FSSA.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the FSSA establish internal controls related to the grant agreement and the Special Test and Provision - Refunding of Federal Share of Medicaid/CHIP Overpayments to Providers compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2020-019

Subject: Medical Assistance Program (Medicaid) - Special Test and Provision - Medicaid National Correct Coding Initiative
Federal Agency: Department of Health and Human Services
Federal Programs: Medical Assistance Program (Medicaid), COVID-19 - Medical Assistance Program (Medicaid)
CFDA Number: 93.778
Federal Award Numbers and Years (or Other Identifying Numbers): 1905ININCT, 1905IN50001, Estimate
Compliance Requirement: Special Test and Provision - Medicaid National Correct Coding Initiative
Audit Findings: Material Weakness, Other Matters

Condition and Context

Management of the Family and Social Services Administration (FSSA) had not established an effective internal control system related to the Special Test and Provision - Medicaid National Correct Coding Initiative (NCCI) compliance requirement. Internal controls and confidentiality agreements with contracted parties were not in place during the audit period.

Internal controls over the implementation of the quarterly NCCI edit files were designed but not implemented during the audit period, increasing the risk of failure to prevent, or detect and correct, in a timely manner any material noncompliance. Due to the lack of internal controls in place over the NCCI compliance requirements, the FSSA failed to implement confidentiality agreements with contracted parties as required by the Medicaid National Correct Coding Initiative Technical Guidance Manual sections 7.1.1 and 7.1.2.

Criteria

45 CFR 75.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

The Medicaid National Correct Coding Initiative Technical Guidance Manual states in part:

"A state Medicaid agency may share these quarterly state Medicaid NCCI edit files which are posted on the MII on the RISSNET portal with the contracted fiscal agent that processes its fee-for service claims or with any of its contracted Medicaid managed-care entities that is using the Medicaid NCCI methodologies in its processing of claims or encounter data, if appropriate confidentiality agreements are in place. The state Medicaid agency, its fiscal agent, and its managed-care entities may also share those files at that time with any contractor or subcontractor (including, but not limited to, COTS software vendors) which is assisting with the implementation of the state's Medicaid NCCI program in the processing of claims or encounter data, only when appropriate confidentiality agreements are in place. The state Medicaid agency need not have a direct contract with such vendors.

Information about quarterly changes in the Medicaid NCCI edit files which is posted in the change-report files and which appear on the Medicaid NCCI webpage at the beginning of each calendar quarter may not be released prior to this time.

Contracted Parties is defined as a fiscal agent that has a contract with the state Medicaid agency for processing its claims, or any Medicaid managed care entities, its contractor or subcontractor (including COTS software vendors) which assist with implementation of claims processing or encounter data, and who must use these edit files for processing purposes."

(Medicaid National Correct Coding Initiative Technical Guidance Manual Section 7.1.1)

"At a minimum, the following elements must be included in the confidentiality agreements for any contracted party using the Medicaid NCCI files posted on the MII:

- Disclosure shall be limited to only those responsible for the implementation of the quarterly state Medicaid NCCI edit files. Disclosure shall not be made prior to the start of the new calendar quarter.

- After the start of the new calendar quarter, a Contracted Party may disclose only non-confidential information contained in the Medicaid NCCI edit files that is also available to the general public found on the Medicaid NCCI webpage.

- The Contracted Party agrees to use any non-public information from the quarterly state Medicaid NCCI edit files only for any business purposes directly related to the implementation of the Medicaid NCCI methodologies in the particular state.

- New, revised, or deleted Medicaid NCCI edits shall not be published or otherwise shared with individuals, medical societies, or any other entities unless it is a Contracted Party prior to the posting of the Medicaid NCCI edits on the Medicaid NCCI webpage.

- Implementation of New, revised, or deleted Medicaid NCCI edits shall not occur prior to the first day of the calendar quarter.

- Only a state Medicaid agency has the discretion to release additional information for selected individual edits or limited ranges of edits from the files posted on the MII.

- State Medicaid agencies must impose penalties, up to and including loss of contract, for violations of any confidentiality agreement relating to use of the MII edit files."

(Medicaid National Correct Coding Initiative Technical Guidance Manual Section 7.1.2)

Cause

Management of the FSSA had not established an effective system of internal controls related to the Special Test and Provision - Medicaid National Correct Coding Initiative compliance requirement, which would have prevented, or detected and corrected, material noncompliance.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirement could have resulted in the loss of federal funds to the FSSA.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the FSSA establish controls related to the grant agreement and the Special Test and Provision - Medicaid National Correct Coding Initiative compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2020-020

Subject: Disability Insurance/SSI Cluster - Period of Performance
Federal Agency: Social Security Administration
Federal Programs: Social Security - Disability Insurance, Supplemental Security Income
CFDA Numbers: 96.001, 96.006
Federal Award Numbers and Years (or Other Identifying Numbers): 1504IND100, 1804IND100, 1904IND100, 2004IND100
Compliance Requirement: Period of Performance
Audit Findings: Material Weakness, Other Matters

Repeat Finding

This is a repeat finding from the immediate prior year. The prior year finding number was 2019-019.

Condition and Context

Management of the Indiana Family and Social Services Administration (FSSA) had not established an effective internal control system related to the grant agreement and the Period of Performance compliance requirement. Internal controls in place did not prevent, or detect and correct, noncompliance with the Period of Performance compliance requirement for the Social Security - Disability Insurance and Supplemental Security Income federal programs.

A contract for a new security system was signed on May 10, 2018, and effective on May 1, 2018, in the amount of $232,498. The total amount of the contract was drawn down from the grant awarded to the FSSA from the federal fiscal year 2015. The last day to obligate funds from that grant award was March 31, 2016. Additionally, seventy transactions as summarized in the table below were obligated before the period of performance began.

	Provider Invoices		Utility Payments		Totals	
Award Number	# of Transactions	Amount	# of Transactions	Amount	# of Transactions	Amount
1804IND100	33	$ 464	-	$ -	33	$ 464
1904IND100	31	973	-	-	31	973
2004IND100	5	155	1	7,018	6	7,173
Totals	69	$ 1,592	1	$ 7,018	70	$ 8,610

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO)."

POMS DI 39506.200(B)(1) states:

"An obligation is a financial or related transaction that creates a legal liability to pay. In most cases, the actual disbursement of funds occurs after the obligation is made. An obligation can be made in a variety of ways, such as placing an order, awarding a contract, receiving a service, etc. which requires payment during a given period or in some future period. Obligations must be based on a bona fide need for goods or services that exist within the Federal fiscal year (October 1 through September 30) and must be made no later than six months after the close of that fiscal year (March 30). The intent of this policy is to allow the DDS sufficient time to incur the fiscal year obligation through State purchasing procedures when funding is authorized late in the year. Obligations represent liabilities against obligational authority and include payments for goods or services received and commitments to pay for goods or services ordered.

Obligations result from:

- Employing individuals (compensation of personnel for time devoted to SSA disability programs);
- Issuing travel authorizations (travel expenses incurred specifically for time devoted to SSA disability programs);
- Ordering services (e.g., consultative examinations, contractual services);
- Ordering materials; and
- Ordering equipment and making other approved capital expenditures.

Valid obligations should be supported by documents/records that describe the nature of the obligations and support the amounts recorded."

POMS DI 39506.201(E)(4) states:

"Obligations for supplies, equipment, and other contractual services--including orders placed and contracts awarded-- should be supported by a valid purchase order or other binding agreement to pay for goods or services. Orders (and requisitions) should not be regarded as issued if they have not been released by the State agency."

Cause

Management of the FSSA had not developed an effective system of internal controls related to the Period of Performance compliance requirement, which could have prevented, or detected and corrected, the noncompliance that occurred.

Effect

The failure to establish an effective internal control system enabled noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirement could have resulted in the loss of federal funds to the FSSA.

Questioned Costs

Questioned costs of $241,108 were identified, as described in the *Condition and Context*.

Recommendation

We recommended that the management of the FSSA establish internal controls related to the grant agreement and the Period of Performance compliance requirement to ensure the expenditures are charged to the appropriate grant within the period of performance.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Auditor's Response

It is the position of the State Board of Accounts that a Request for Information is not sufficient documentation to support an obligation of funds. Obligations should be supported by a valid purchase order or other binding agreement, such as a contract, to pay for goods or services which creates a legal liability for the entity to pay. Documentation provided by the FSSA indicated that the contract for the new security system was not effective until May 1, 2018, which was outside the period to obligate funds for the FFY15 grant award.

FINDING 2020-021

Subject: WIC Special Supplemental Nutrition Program for Women, Infants, and Children - Eligibility
Federal Agency: U.S. Department of Agriculture
Federal Program: WIC Special Supplemental Nutrition Program for Women, Infants, and Children
CFDA Number: 10.557
Federal Award Numbers and Years (or Other Identifying Numbers): 2IN70002-07, 2IN700002, 182IN012W5003, 192IN002W1003, 192IN002W1006, 192IN012W5003, 202IN002W1003, 202IN002W1006
Compliance Requirement: Eligibility
Audit Finding: Material Weakness

Condition and Context

Management of the Indiana State Department of Health (ISDH) had not properly designed and implemented an effective internal control system related to the grant agreement and the Eligibility compliance requirement.

The WIC Local Clinic staff manually inputted the required client information into the MIS system that automatically determined the eligibility of the client. Additionally, there was no system of controls in place, including segregation of duties, that would have prevented, or detected and corrected, the WIC Local Clinic staff from making human errors. Upon further inquiry with the ISDH management, the MIS system did not retain any original documentation to support the information entered by the WIC Local agency staff.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

Cause

Management of the ISDH did not develop an effective system of internal controls related to the Eligibility compliance requirement that would have prevented, or detected and corrected, material non-compliance.

Effect

The failure to establish an effective internal control system could have enabled material noncompliance to go undetected, which could have resulted in the loss of federal funds to the ISDH.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the ISDH establish internal controls, including segregation of duties, related to the grant agreement and the Eligibility compliance requirement to ensure that clients determined eligible are free of errors and prevent possible fraudulent activity.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2020-022

Subject: WIC Special Supplemental Nutrition Program for Women, Infants, and Children - Cash Management
Federal Agency: U.S. Department of Agriculture
Federal Program: WIC Special Supplemental Nutrition Program for Women, Infants, and Children
CFDA Number: 10.557
Federal Award Numbers and Years (or Other Identifying Numbers): 2IN70002-07, 2IN700002, 182IN012W5003, 192IN002W1003, 192IN002W1006, 192IN012W5003, 202IN002W1003, 202IN002W1006
Compliance Requirement: Cash Management
Audit Findings: Material Weakness, Modified Opinion

Condition and Context

Management of the Indiana State Department of Health (ISDH) had not properly designed an effective internal control system related the grant agreement and the Cash Management requirement. Internal controls in place were not effective over cash management to ensure that rebates were netted against WIC expenditures prior to requesting reimbursement.

In a sample of three cash draws, all three failed to net rebate amounts against the total expenditures that were being requested. The ISDH confirmed they were not, on a timely basis, netting the rebates received prior to requesting expense reimbursement. Additional testing was performed over the 2019 award that closed during the audit period. Total federal expenditures, after reducing by the rebates received, were $3,031,295 less than total federal cash draws. The ISDH subsequently corrected the overdraw of federal funds from the 2019 grant.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

31 CFR 205.11 states in part:

"(b) A State and a Federal Program Agency must limit the amount of funds transferred to the minimum required to meet a State's actual and immediate cash needs."

Cause

Management of the ISDH had not developed an effective system of internal controls related to the Cash Management compliance requirement, which would have prevented, or detected and corrected, material noncompliance.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirement could have resulted in the loss of federal funds to the ISDH.

Questioned Costs

Due to not netting rebates against the expenditures, there were $3,031,295 of costs we consider to be questioned costs.

Recommendation

We recommended that the management of the ISDH establish internal controls related to the grant agreement and the Cash Management compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2020-023

Subject: WIC Special Supplemental Nutrition Program for Women, Infants, and Children - Period of Performance
Federal Agency: U.S. Department of Agriculture
Federal Program: WIC Special Supplemental Nutrition Program for Women, Infants, and Children
CFDA Number: 10.557
Federal Award Numbers and Years (or Other Identifying Numbers): 2IN70002-07, 2IN700002, 182IN012W5003, 192IN002W1003, 192IN002W1006, 192IN012W5003, 202IN002W1003, 202IN002W1006
Compliance Requirement: Period of Performance
Audit Findings: Material Weakness, Modified Opinion

Condition and Context

Management of the Indiana State Department of Health (ISDH) had not properly designed an effective internal control system related to the grant agreement and the Period of Performance compliance requirement. Internal controls in place over the Period of Performance compliance requirement lacked the ability to ensure that federal expenditures were being posted to the proper award during the period funds were designated. The ISDH charged expenses totaling $648,747 which were incurred outside the grant's period of performance.

For federal awards with performance period ending dates during the audit period, transactions for costs recorded during the latter part and after the period of performance were tested. Four of the twenty-five transactions tested had costs totaling $78,004 charged to the FFY19 grant that were for services incurred after the end of the period of performance and were not authorized by the federal awarding agency.

For federal awards with performance period ending dates during the audit period, transactions for costs for which the obligation had not been paid for as of the end of the period of performance were tested. One of the twenty-five transactions tested had costs totaling $76 charged to a FFY19 grant that were for services incurred after the end of the period of performance and were not authorized by the federal awarding agency.

The last test was for adjustment entries where transactions were tested to ensure that the movement of expenditures were within the period of performance for the award to which they were adjusted. Eight of the twenty-five transactions tested had costs totaling $570,667 charged to a grant that were for services incurred outside of the period of performance and were not authorized by the federal awarding agency.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

2 CFR 200.309 states:

"A non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance (except as described in § 200.461 Publication and printing costs) and any costs incurred before the Federal awarding agency or pass-through entity made the Federal award that were authorized by the Federal awarding agency or pass-through entity."

Cause

Management of the ISDH did not develop a system of internal controls related to the Period of Performance compliance requirement, which would have prevented, or detected and corrected, material noncompliance.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirement could have resulted in the loss of federal funds to the ISDH.

Questioned Costs

There were $648,747 of costs we consider to be questioned costs.

Recommendation

We recommended that the management of the ISDH establish internal controls related to the grant agreement and the Period of Performance compliance requirement to ensure the expenditures are charged to the appropriate grant within the period of performance.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2020-024

Subject: Immunization Cooperative Agreements - Period of Performance
Federal Agency: Centers for Disease Control
Federal Program: Immunization Cooperative Agreements
CFDA Number: 93.268
Federal Award Numbers and Years (or Other Identifying Numbers): 1 NH23IP922631-01-00, 1H23IP000723.01, 5NH23IP000723-05-00, 5H23IP000723-02, 5H23IP000723-03, 6NH23IP000723-05, 6NH23IP000723-04
Compliance Requirement: Period of Performance
Audit Findings: Material Weakness, Other Matters

Condition and Context

Management of the Indiana State Department of Health (ISDH) had not established an effective internal control system related to the grant agreement and the Period of Performance compliance requirement. For federal awards with performance period beginning dates during the audit period, transactions for costs recorded during the beginning of the period of performance were tested. Three of the seventy-one transactions tested had costs totaling $48,541 charged to the State Fiscal Year 2020 grant that were for services incurred prior to the start of the period of performance.

Criteria

45 CFR 75.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

45 CFR 75.309(a) states:

"(a) A non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance (except as described in § 75.461) and any costs incurred before the HHS awarding agency or passthrough entity made the Federal award that were authorized by the Federal awarding agency or pass-through entity. Funds available to pay allowable costs during the period of performance include both Federal funds awarded and carryover balances."

Cause

Management of the ISDH had not developed an effective system of internal controls related to the Period of Performance compliance requirement, which would have prevented, or detected and corrected, noncompliance.

Effect

The failure to establish effective internal controls could have enabled material noncompliance to go undetected, which could have resulted in the loss of federal funds to the ISDH.

Questioned Costs

The known questioned costs amount is $48,541.

Recommendation

We recommended that the management of the ISDH establish internal controls related to the grant agreement and the Period of Performance compliance requirement to ensure the expenditures are charged to the appropriate grant within the period of performance.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2020-025

Subject: COVID-19 - Coronavirus Relief Fund - Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Period of Performance
Federal Agency: U.S. Department of the Treasury
Federal Program: COVID-19 - Coronavirus Relief Fund
CFDA Number: 21.019
Federal Award Number and Year (or Other Identifying Number): CARES Act
Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Period of Performance
Audit Findings: Significant Deficiency, Other Matters

Condition and Context

Management at the Indiana Adjutant General's Office (AGO) and the State Budget Agency (SBA) had not established an effective internal control system related to the grant agreement and the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Period of Performance compliance requirements. Internal controls in place during the audit period were not effective at preventing, or detecting and correcting, unallowable transactions from being charged to the Coronavirus Relief Fund (CRF).

Adjutant General's Office

Transactions were charged to the CRF for unallowable activities and costs. Ten transactions were not considered necessary expenditures incurred due to the public health emergency with respect to COVID-19. In addition, the AGO could not provide supporting documentation for two of the ten unallowable transactions. These errors resulted in questioned costs totaling $84,922 being charged to the CRF during the audit period.

Additionally, one transaction was charged to the CRF that was intended to remove unallowable payroll transactions that were incurred prior to March 1, 2020, and were unrelated to the public health emergency. Management at the AGO could not provide supporting documentation for a portion of the adjusting transaction. Lastly, a transaction was charged to the CRF that was a reimbursement of expenditures from 2018 that were not related to the public health emergency.

As of March 21, 2021, management at the AGO had made adjusting journal entries into the State's accounting system to correct the identified unallowable transactions.

State Budget Agency

The SBA was responsible for the proper administration of the CRF for the State. However, the SBA did not have proper oversight over the AGO to ensure the transactions charged to the CRF were allowable and within the period of performance.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

42 USC 801(d) states:

"A State, Tribal government, and unit of local government shall use the funds provided under a payment made under this section to cover only those costs of the State, Tribal government, or unit of local government that -

(1) are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);

(2) were not accounted for in the budget most recently approved as of the date of enactment of this section for the State or government; and

(3) were incurred during the period that begins on March 1, 2020, and ends on December 31, 2021."

Cause

Management of the AGO and the SBA had not established an effective system of internal controls related to the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and the Period of Performance compliance requirements that would prevent, or detect and correct, noncompliance.

Effect

The failure to establish an effective internal control system enabled noncompliance to go undetected, which could have resulted in the loss of federal funds to the AGO.

Questioned Costs

There were $84,922 of known costs we consider to be questioned costs.

Recommendation

We recommended that the AGO and the SBA management establish a system of internal controls, including segregation of duties, related to the grant agreement and the compliance requirements listed above. An internal control system, including segregation of duties, should be designed and operated effectively to provide reasonable assurance that material noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2020-026

Subject: WIOA Dislocated Worker Formula Grants - Period of Performance
Federal Agency: U.S. Department of Labor
Federal Program: WIOA Dislocated Worker Formula Grants
CFDA Number: 17.278
Federal Award Number and Year (or Other Identifying Number): AA-28315-16-55-A-18
Compliance Requirement: Period of Performance
Audit Findings: Significant Deficiency, Other Matters

Condition and Context

Management of the Indiana Department of Workforce Development (DWD) had not established an effective internal control system related to the grant agreement and the Period of Performance compliance requirement. Internal controls in place were not effective over grant expenses to ensure costs were obligated within the awards period of performance.

During the audit of the Schedule of Expenditures of Federal Awards, a substantial number of charges to the 2016 grants, which closed on June 30, 2019, were identified. To ensure the expenditures charged to the 2016 grants were obligated prior to the closing date, an additional review of all charges to those awards was performed and nine journal entries totaling $14,657 were identified that were questionable. Those journal entries were tested and were found to be for services obligated after the end of the period of performance. The management of the DWD stated that the expenditures were for charges to close out the grant during the 90-day liquidation period. Each journal was reviewed and approved by the management of the DWD; however it did not prevent, or detect and correct, the noncompliance.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

2 CFR 200.309 states:

"A non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance (except as described in § 200.461 Publication and printing costs) and any costs incurred before the Federal awarding agency or pass-through entity made the Federal award that were authorized by the Federal awarding agency or pass-through entity."

Cause

Management of the DWD had not established an effective system of internal controls related to the Period of Performance compliance requirement that would have prevented, or detected and corrected, noncompliance.

Effect

The failure to establish an effective internal control system enabled noncompliance to go undetected, which could have resulted in the loss of federal funds to the DWD.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the DWD establish internal controls related to the grant agreement and the Period of Performance compliance requirement to ensure the obligations are within the period of performance.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2020-027

Subject: COVID-19 - Unemployment Insurance - Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Period of Performance
Federal Agency: U.S. Department of Labor
Federal Program: COVID-19 - Unemployment Insurance
CFDA Number: 17.225
Federal Award Number and Year (or Other Identifying Number): 70070
Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Period of Performance
Audit Findings: Material Weakness, Modified Opinion

Condition and Context

Management of the Department of Workforce Development (DWD) had not established an effective internal control system related to the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Period of Performance compliance requirements. In Executive Order 20-12 which was signed on March 26, 2020, the State suspended the one week waiting period before paying unemployment benefits to claimants. The DWD then entered the Agreement Implementing the Relief for Workers Affected by Coronavirus Act (Agreement) with the Department of Labor (DOL) on March 28, 2020. During the audit period under Section 2105 of the Coronavirus Aide, Relief, and Economic Security Act (CARES Act), the State requested $28,581,019 in federal reimbursement for the following weeks as indicated below. These weeks were prior to the signed Agreement referred to above.

Benefit Week Ending	Amount Reimbursed
3/14/2020	$ 233,689
3/21/2020	4,930,492
3/28/2020	23,416,838
Total	$ 28,581,019

As outlined in the *Criteria* below, Section 2105 of the CARES Act states the State may not seek reimbursement for any weeks of unemployment that began before the effective date of a waiver or change in state law. Additionally, the program dates in UIPL 20-20 states for States where the week of unemployment ends on a Saturday, the first week for which states may request reimbursement is the week of unemployment ending April 4, 2020, provided an agreement was in place no later than March 28, 2020.

Upon inquiry, management of the DWD analyzed the benefit week ending payments and the cumulative draw for the waiting week federal reimbursement. This analysis resulted in additional payments being identified by the DWD which were unallowed. The DWD repaid the federal funds on June 28, 2021.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

2 CFR 200.309 states:

"A non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance (except as described in § 200.461 Publication and printing costs) and any costs incurred before the Federal awarding agency or pass-through entity made the Federal award that were authorized by the Federal awarding agency or pass-through entity."

Section 2105 of the CARES Act states in part:

"(e) APPLICABILITY.—An agreement entered into under this section shall apply to weeks of unemployment—

(1) beginning after the date on which such agreement is entered into; and

(2) ending on or before December 31, 2020."

UIPL 20-20 for the Temporary Full Federal Funding Of The First Week of Compensable Regular Unemployment For States With No Waiting Week states in part:

"States with a noncompensable waiting week providing in their existing state UC law may participate if they demonstrate the following actions:

(i) they have waived their waiting week provision pursuant to section 4012 (h) (3) (B) of EUISAA, as described in UIPL No. 13-20; or they have amended their state law to provide that compensation to be paid to individuals for their first week of regular and unemployment without serving a waiting week; and

(ii) they have executed an agreement in effect with the Department providing for the section 2105 reimbursement."

"For states without a waiting week, reimbursement for the first week of regular UC is available for weeks of unemployment beginning after the date on which the state enters into an agreement with the Department. In states where the week of unemployment ends on a Saturday, the first week for which states may request reimbursement is the week of unemployment ending April 4, 2020, provided an agreement was in place no later than March 28, 2020 . . . The agreement is valid only if the state law (including a waiver of state law) marking the first week compensable is in effect. The state may not seek reimbursement under section 2105 of the CARES Act for any weeks of unemployment that begin before the effective date of a waiver or change in state law, even if the state law is worded to apply retroactively."

Cause

Management of the DWD had not established an effective system of internal controls related to the Period of Performance compliance requirement, which would have prevented, or detected and corrected, noncompliance with the compliance requirement as well as the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements.

Effect

The failure to establish internal controls enabled material noncompliance to go undetected, which resulted in the DWD repaying the federal funds.

Questioned Costs

There were $28,581,019 of costs we consider to be questioned costs.

Recommendation

We recommended that the management of the DWD establish internal controls related to the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Period of Performance compliance requirements to ensure that federal funds requested are for activities within the period of performance.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2020-028

Subject: Unemployment Insurance - Special Test and Provision - UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA)
Federal Agency: U.S. Department of Labor
Federal Programs: Unemployment Insurance, COVID-19 - Unemployment Insurance
CFDA Number: 17.225
Federal Award Numbers and Years (or Other Identifying Numbers): UI-31516-18-60-A-18, UI-32838-19-60-A-18
Compliance Requirement: Special Test and Provision - UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA)
Audit Findings: Material Weakness, Other Matters

Condition and Context

The Department of Workforce Development (DWD) has not established an effective internal control system related to the grant agreement and the Special Test and Provision Unemployment Insurance (UI) Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA) compliance requirement. The DWD operated a RESEA program throughout the State managed through local Workforce Development Boards. Claimants chosen for the RESEA program were required to participate in all components of the program or have their benefits terminated. Benefit termination was handled by the DWD Adjudication department, which required communication from the RESEA program back to the UI adjudication staff. The DWD has automated this communication process using the DWD's Uplink system, an automated self-service Unemployment Insurance system, and Indiana Career Connect, an online system which provided workforce services and tools to help employers connect with job-seekers.

When claimants were selected to participate in the RESEA program, the records supporting their participation in the program were housed in the Indiana Career Connect system. The Indiana Career Connect system created a file of all claimants who failed to meet the participation requirements of RESEA program. The file of noncompliant RESEA participants was extracted from the Indiana Career Connect system, uploaded to the Uplink System, and subsequently communicated to the UI Adjudication department, which prompted suspension of the participant's benefits. DWD relied on system controls in Indiana Career Connect and Uplink to track the noncompliant participants. No data on participating or non-participating RESEA participants needed to test these system controls was provided for audit, or evidence that the management of the DWD periodically tested the effectiveness of controls to verify the system controls in Indiana Career Connect and Uplink were properly designed and effective in identifying and suspending benefits for noncompliant RESEA participants. Although the RESEA program was suspended in March of 2020, due to the COVID-19 pandemic, the program was in operation during the first three quarters of the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

UIPL 7-19 states in part:

"UI Feedback Loop, Adjudication, and Due Process. Once selected for an initial or subsequent RESEA, claimants are required to participate in all components of the RESEA. Failure to report or participate in any aspect of the RESEA must result in referral to the UI agency for adjudication under the applicate state law. States must include a description of the following in their grant request proposals:

- Feedback loop from the AJC, or alternative location, to the UI system on whether the claimants reported as directed and participated in required activities;
- Feedback loop established to refer any UI eligibility issues identified in the eligibility review for adjudication; and
- Process for referring to adjudication UI claimants selected for RESEAs who fail to report for the RESEA without contacting the agency."

Cause

Management of the DWD had not established an effective system of internal controls related to the Special Test and Provision - UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA) compliance requirement that would have prevented, or detected and corrected, material noncompliance.

Effect

The failure to establish effective internal controls enabled material noncompliance to go undetected, which could have resulted in the loss of funds to the DWD.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the DWD establish controls related to the grant agreement and the Special Test and Provision - UI Reemployment Programs: Worker Profiling and Reemployment Services (WPRS) and Reemployment Services and Eligibility Assessments (RESEA) compliance requirement to ensure proper documentation is retained for audit.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2020-029

Subject: Unemployment Insurance - Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Special Tests and Provisions - UI Program Integrity - Overpayments
Federal Agency: U.S. Department of Labor
Federal Programs: Unemployment Insurance, COVID-19 - Unemployment Insurance
CFDA Number: 17.225
Federal Award Number and Year (or Other Identifying Number): 70070
Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, and Special Tests and Provisions - UI Program Integrity - Overpayments
Audit Findings: Material Weakness, Modified Opinion

Condition and Context

The Department of Workforce Development (DWD) had not established an effective internal control system related to the grant agreement and the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, and Special Test and Provision - UI Program Integrity - Overpayments compliance requirements. Listed below are the issues identified during the audit of the Unemployment Insurance (UI) benefit programs.

Regular UI

One of the forty-two individuals tested was not eligible to receive Regular UI benefit payments. The claimant reported not working on all second quarter Weekly Vouchers. However, the claimant's employer reported on their quarterly wage reports, that the claimant had wages in the second quarter of 2020. The claimant did not report income on the weekly vouchers, and the employer did not respond to report the wages paid. The UI system performed a quarterly wage crossmatch to identify weeks claimed without earnings reported. There was no documentation provided for audit that the wages reported by the employer were found by the system. Therefore, the DWD did not properly re-determine the claims to determine if the Weekly Benefit Amount should have been reduced for income earned in the second quarter.

Pandemic Emergency Unemployment Compensation (PEUC)

Two of the forty claimants tested who received the PEUC UI benefit payments, which were paid from the federal program, had been disqualified on the Regular UI claim for failure to participate in Reemployment Services and Eligibility Assessments (RESEA). The individuals were disqualified on the Regular UI claim, and their benefits were suspended. However, since they did not fully exhaust the Regular UI benefits, they were not eligible to receive PEUC benefits.

Pandemic Unemployment Assistance (PUA)

Forty claimants who received the PUA benefit payments were tested. The following errors were identified:

- One claimant, who resided and worked in another state, received Indiana PUA benefits. Sufficient documentation was not provided to support that the claimant worked in Indiana. Therefore, the claimant is not eligible for PUA in the State of Indiana. Additionally, since the claim was approved for PUA, the claimant was also erroneously paid Federal Pandemic Unemployment Compensation (FPUC).

- On two Weekly Vouchers, one claimant reported part-time work but did not report compensation for work performed in the Income Summary section of the voucher. Additionally, the employer sent an Unemployment Insurance Protest stating that the claimant worked from June 4, 2020, and had no change in employment as of July 16, 2020. The claimant was paid the full weekly benefit amount during that time frame. The DWD did not properly re-determine the claims to ensure if the Weekly Benefit Amount should have been reduced for income earned during the two weeks worked.

- One claimant appeared to have refused work and continued to collect PUA. Upon further investigation, the employer protest was uploaded to the incorrect claimant account in the Uplink system. The DWD did not identify the error. Although this did not result in noncompliance, the protest was not properly adjudicated. Therefore, the proper claimant could have continued to collect unemployment after refusing work.

Additionally, three of the forty claimants tested in the PUA eligibility sample from above and twenty-one claimants identified in the Overpayment testing received payments for the incorrect PUA amount resulting in overpayments of $10,479. To determine the Weekly Benefit Amount for PUA, the DWD was required to have proof of income and had partnered with the Indiana Department of Revenue (DOR) to verify income for claimants that filed taxes as single filers. On or before May 8, 2020, the DWD discovered that the newly created income verification process with the DOR was not operating effectively. On May 8, 2020, the DWD identified 11,281 overpayments of PUA unemployment benefits totaling $6,607,033. The overpayments in the selected sample were included in the large number of "SESA" errors identified on this date. Per the DWD, errors noted as "SESA" errors denoted agency errors, as opposed to claimant errors. Errors identified on May 8, 2020, made up 41 percent of the overpayments identified by the DWD in the second quarter of 2020, and it was likely the majority of these errors were "SESA" errors and were attributable to the income verification issue. Although the DWD detected the error and corrected the payments going forward, not all federal funds have been recovered from overpayments made. The DWD's internal controls in place did not prevent, or detect and correct, overpayment amounts before they were sent to the claimants.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

2 CFR 200.333 states in part:

"Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, form the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. . . ."

Regular UI

20 CFR 601.1(a) states in part: "State unemployment compensation laws are approved and certified as provided in section 3304 of the Internal Revenue Code of 1986; . . ."

Indiana Code 22-4-13-1(d) states:

"Any individual who fails to report wages received during a week in which benefits were paid or because of the subsequent receipt of income deductible from benefits which is allocable to the week or weeks for which benefits were paid and as a result is not entitled to such benefits under this article shall be liable to repay such amount to the department for the unemployment insurance benefit fund or to have such amount deducted from any benefits otherwise payable to the individual under this article."

PEUC

Attachment I to UIPL 17-20(C)(1)(b) states in part:

"An individual is deemed to have exhausted his or her right to regular compensation under State law when: . . .

- such individual's rights to such compensation have been terminated by reason of the expiration of the benefit year with respect to which such rights existed. . . ."

PUA

20 CFR 601.1(a) states in part: "State unemployment compensation laws are approved and certified as provided in section 3304 of the Internal Revenue Code of 1986; . . ."

Indiana Code 22-4-8-2 states in part:

"The term in 'employment' shall include: . . .

(b) An individual's entire service performed within or both within and without Indiana if the service is localized in any state, but some of the service is performed in Indiana and:

(1) the base of operations, or, if there is no base of operations, then the place from which such service is directed or controlled is in Indiana;

(2) the base of operations or place from which such service is directed or controlled is not in any state in which some part of the service is performed but the individual's residence is in Indiana; or

(3) such service is not covered under the unemployment compensation law of any other state or Canada, and the place from which the service is directed or controlled is in Indiana. . . ."

Attachment I to UIPL 16-20(C)(11)(b) states:

"Partial and Part-Total Unemployment. To determine the amount payable for a week of partial or part-total unemployment, the state will calculate the payment amount in accordance with the state law applicable to such a week of unemployment."

Indiana Code 22-4-13-1(d) states:

"Any individual who fails to report wages received during a week in which benefits were paid or because of the subsequent receipt of income deductible from benefits which is allocable to the week or weeks for which benefits were paid and as a result is not entitled to such benefits under this article shall be liable to repay such amount to the departments for the unemployment insurance benefit fund or to have such amount deducted from any benefits otherwise payable to the individual under this article."

Attachment I to UIPL 16-20(C)(7)(a) states in part:

". . . Consistent with 20 C.F.R 625.11, the terms and conditions of state law of the applicable state for an individual which apply to claims for, and the payment of, regular compensation apply to the payment of PUA to individuals. . . ."

20 CFR 625.6(e) states in part:

". . . An immediate determination of a weekly amount shall also be made where, in conjunction with the filing of an initial application for DUA, the individual submits documentation substantiating employment or self-employment and wages earned or paid for such employment or self-employment, or, in the absence of documentation, where any State agency records of employment or self-employment and wages earned or paid for such employment or self-employment, justify the determination of a weekly amount. . . ."

Cause

Management of the DWD had not established an effective system of internal controls related to the Eligibility compliance requirement, which would have prevented, or detected and corrected, noncompliance. The lack of an effective system of internal controls over the Eligibility compliance requirement subsequently caused noncompliance with the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Special Test and Provisions - UI Program Integrity - Overpayments compliance requirements.

Effect

The failure to establish internal controls enabled material noncompliance to go undetected, which could have resulted in the loss of federal funds to the DWD.

Questioned Costs

There were $10,479 of costs we consider to be questioned costs as described above in the *Condition and Context*, specifically related to PUA.

Recommendation

We recommended that the management of the DWD establish internal controls related to Unemployment Compensation and the Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, and Special Tests and Provisions - UI Program Integrity - Overpayments compliance requirements.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Auditor Response

Regular UI

The documentation maintained in the State's Unemployment Insurance system, Uplink, noted that the claimant had received wages in the second quarter of 2020 but did not have their weekly benefits reduced by their earnings. Per IC 22-4-13-1(d), any individual who fails to report wages received during a week in which benefits were paid shall be liable to repay such amount or have future benefit payments reduced by this amount.

PEUC

The documentation maintained in the Uplink system noted that the claimant's regular unemployment compensation (UC) benefits were suspended before the benefit year ending date of February 22, 2020, due to a failure to participate in the RESEA program. Per UIPL 17-20, an individual would only be eligible if their regular UC was terminated by the expiration of the benefit year when rights to UC still existed. Since they failed to participate in the RESEA program, they did not have rights to UC when their benefit year expired.

PUA

The first issue was for a claimant who did not reside in Indiana but claimed compensation for PUA and PEUC benefits. They stated that they did work in Indiana, but no documentation was maintained in the Uplink system that would have supported that they worked in Indiana, and, therefore, it could not be determine if they were eligible to receive funds. Per IC 22-4-8-2, an individual is not required to live in Indiana to receive benefits, but the service must be performed in Indiana.

The second issue was for a claimant that stated they worked during the benefit week they were claiming but did not report wages earned. Documentation of an employer protest to UC charges was filed for this claimant that supported they were still working during this period; however, benefits were not reduce by any earnings they received.

The third issue was only related to internal controls since noncompliance was not identified. The claimant that was tested had an employer protest attached to their account within Uplink. The employer protest was for another claimant with the same name but different social security numbers, and, therefore, was incorrectly applied to this claimant's account. The correct claimant stopped collection benefits, but internal controls failed to ensure the proper claimant received the employer protest which could have allowed ineligible benefits to be paid.

The last issue was due to a system error that failed to crossmatch wages reported to tax records housed with the Indiana Department of Revenue. This caused benefit payments to be paid more than what was allowed and resulted in overpayments. The DWD detected this issue, but payments were still made before correcting the amount. There was no guarantee that all overpayment amounts could be collected.

FINDING 2020-030

Subject: Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (CDBG) - Reporting
Federal Agency: Department of Housing and Urban Development
Federal Programs: Community Development Block Grants/State's program, Non-Entitlement Grants in Hawaii (CDBG)
CFDA Number: 14.228
Federal Award Numbers and Years (or Other Identifying Numbers): B-08-DF-18-0001, B-08-DI-18-0001, B-11-DC-18-0001, B-12-DC-18-0001, B-13-DC-18-0001, B-14-DC-18-0001, B-15-DC-18-0001, B-16-DC-18-0001, B-17-DC-18-0001, B-18-DC-18-0001, B-19-DC-18-0001
Compliance Requirement: Reporting
Audit Findings: Material Weakness, Other Matters

Condition and Context

Management of the Office of Community and Rural Affairs (OCRA) had not established an effective internal control system related to the grant agreement and the Reporting compliance requirement. The OCRA did not have procedures in place, that included segregation of duties, over the *Performance and Evaluation Report (PER)* or the *HUD 60002, Section 3 Summary Report*.

Additionally, the *HUD 6002, Section 3 Summary Report, Economic Opportunities for Low-Income and Very Low-Income Persons* contained errors in "Section I: New Hires that Meet the Definition of a Section 3 Resident." Figures reported were cumulative and not reflective of the new hires for the proper reporting period. The variance between the cumulative figures and what the reporting period figures would have been could not be determined.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

24 CFR 135.3(a) states in part:

"*Section 3 covered assistance*. Section 3 applies to the following HUD assistance (section 3 covered assistance): . . .

(2) *Housing and community development assistance*. Section 3 applies to training, employment, contracting and other economic opportunities arising in connection with the expenditure of housing assistance (including section 8 assistance, and including other housing assistance not administered by the Assistant Secretary of Housing) and community development assistance that is used for the following projects;

(i) Housing rehabilitation (including reduction and abatement of lead-based paint hazards, but excluding routine maintenance, repair and replacement);

(ii) Housing construction; and

(iii) Other public construction."

Cause

Management of the OCRA had not established an effective system of internal controls related to the Reporting compliance requirement that would have prevented, or detected and corrected, noncompliance.

Effect

The failure to establish effective internal controls enabled material noncompliance to go undetected which could result in the loss of federal funds to OCRA.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the OCRA establish a system of internal controls, including segregation of duties, related to the grant agreement and the compliance requirement that would have prevented, or detected and corrected, noncompliance.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Auditor Response

The State Board of Accounts maintains its audit position regarding the noncompliance noted within the *HUD 6002, Section 3 Summary Report, Economic Opportunities for Low-Income and Very Low-Income Persons.* Without further guidance from the HUD, our interpretation of the criteria and Report Instructions would indicate that figures should be reported that coincide with the reporting period.

FINDING 2020-031

Subject: Crime Victim Assistance - Cash Management
Federal Agency: U.S. Department of Justice
Federal Program: Crime Victim Assistance
CFDA Number: 16.575
Federal Award Numbers and Years (or Other Identifying Numbers): 2019-V2-GX-0014, 2018-V2-GX-0031, 2017-V2-GX-0004, 2016-VA-GX-0017, 2015-VA-GX-0064
Compliance Requirement: Cash Management
Audit Finding: Material Weakness

Condition and Context

Management of the Indiana Criminal Justice Institute (CJI) had not established an effective internal control system related to the grant agreement and the Cash Management compliance requirement. There was no segregation of duties in the cash draw process. One individual was responsible for creating the draw backup documentation, entering and reviewing the cash draw request, and submitting the cash draw request in the federal draw portal.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

Cause

Management of the CJI had not developed an effective system of internal controls related to the Cash Management compliance requirement that segregated key functions.

Effect

The failure to establish effective internal controls could have enabled material noncompliance to go undetected, which could have resulted in the loss of federal funds to the CJI.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the CJI establish internal controls, including segregation of duties, related to the grant agreement and the Cash Management compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2020-032

Subject: Crime Victim Assistance - Period of Performance
Federal Agency: U.S. Department of Justice
Federal Program: Crime Victim Assistance
CFDA Number: 16.575
Federal Award Number and Year (or Other Identifying Number): 2016-VA-GX-0017
Compliance Requirement: Period of Performance
Audit Findings: Material Weakness, Other Matters

Condition and Context

Management of the Criminal Justice Institute (CJI) had not established an effective internal control system related to the grant agreement and the Period of Performance compliance requirement. For federal awards with performance periods ending dates during the audit period, transactions for costs recorded during the latter part and after the period of performance were tested. Five of the twenty-five transactions tested had costs totaling $43,607 that were charged to the 2016 award for services incurred after the end of the period of performance. Each transaction was reviewed and approved by the CJI management, but that approval did not prevent the transactions from being charged to the grant after the end of the period of performance.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

2 CFR 200.309 states in part:

"A non-Federal entity may charge to the Federal award only allowable costs incurred during the period of performance (except as described in § 200.461 Publication and printing costs) and any costs incurred before the Federal awarding agency or pass-through entity made the Federal award that were authorized by the Federal awarding agency or pass-through entity."

Cause

Management of the CJI had not developed an effective system of internal controls, related to the Period of Performance compliance requirement, which would have prevented, or detected and corrected, the noncompliance that occurred.

Effect

The failure to establish effective internal controls enabled material noncompliance to go undetected. Noncompliance of the grant agreement or the compliance requirement could have resulted in the loss of federal funds to the CJI.

Questioned Costs

There were $43,607 of costs we consider to be questioned costs.

Recommendation

We recommended that the management of the CJI establish a system of internal controls related to the grant agreement and the Period of Performance compliance requirement to ensure the expenditures are charged to the appropriate grant within the period of performance.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2020-033

Subject: Crime Victim Assistance - Reporting
Federal Agency: Department of Justice
Federal Program: Crime Victim Assistance
CFDA Number: 16.575
Federal Award Numbers and Years (or Other Identifying Numbers): 2019-V2-GX-0014, 2018-V2-GX-0031, 2017-V2-GX-0004, 2016-V2-GX-0017
Compliance Requirement: Reporting
Audit Finding: Material Weakness

Condition and Context

Management of the Indiana Criminal Justice Institute (CJI) had not properly designed and implemented an effective internal control system related to the grant agreement and the Reporting compliance requirement. Procedures were not properly designed to prevent, or detect and correct, noncompliance over the quarterly Federal Financial Report.

Per the CJI procedures, a CJI employee obtained the financial information and inputted the data in the report. Then the CJI management reviewed the data and submitted the report if there were no errors. The report for quarter ended September 30, 2019, was tested for risk assessment procedures to determine if the internal control was implemented. That report was prepared and submitted by the same individual. The CJI was unable to provide additional supporting documentation for the review and approval of agency management.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

Cause

Management of the CJI had not developed an effective system of internal controls related to the Reporting compliance requirement to ensure proper documentation was retained for audit.

Effect

The failure to establish effective internal controls could have enabled material noncompliance to go undetected, which could have resulted in the loss of federal funds to the CJI.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the CJI establish internal controls related to the grant agreement and the Reporting compliance requirement to ensure proper documentation is retained for audit.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2020-034

Subject: Medical Assistance Program (Medicaid) and Children's Health Insurance Program (CHIP) - Activities Allowed or Unallowed, Allowable Costs/Cost Principles
Federal Agency: Department of Health and Human Services
Federal Programs: Medical Assistance Program (Medicaid), Children's Health Insurance Program (CHIP)
CFDA Numbers: 93.778 (Medicaid), 93.767 (CHIP)
Federal Award Numbers and Years (or Other Identifying Numbers):
Medicaid: 2005INSMAP, 1705INSMAP, 1805INSMAP, 1905INSMAP, 1905INIMPL, 1905ININCT, 1905IN50001, Estimate
CHIP: 1805IN5021, 1905IN5021, Estimate
Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles
Audit Findings: Material Weakness, Other Matters

Condition and Context

Management of the Family and Social Services Administration (FSSA) had not established an effective internal control system related to the grant agreement and the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements. Internal controls were not properly designed and implemented to retain supporting documentation (e.g., applications and income verification) for individuals receiving full health coverage benefits. Instances were identified where Medicaid and CHIP benefits were paid on behalf of clients who were not properly determined to be eligible to receive assistance. According to Federal regulations, in order for payments of Medicaid and CHIP benefits to be considered allowable, the client must have been determined eligible to receive assistance. As further described below, noncompliance was identified with respect to the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements.

Medicaid

Six of the fifty-two benefit payments selected for testing did not have an application on file to support the eligibility of the recipient. 42 CFR 435.907 required that the agency must accept a signed application from the applicant to establish eligibility.

CHIP

Five of the fifty-one benefit payments selected for testing had instances of noncompliance identified as described below.

- Four benefit payments did not have an application on file to support the eligibility of the recipient. 42 CFR 435.907 required that the agency must accept a signed application from the applicant to establish eligibility.

- One benefit payment did not contain sufficient evidence on file to support the wage income verification of a MAGI-based individual, and, hence, financial eligibility, through an electronic service or via hard copy earned income documentation from a third-party source prior to authorization of full health coverage benefits on behalf of that individual. 42 CFR 435.948 required that the agency must verify the financial eligibility of an individual from other agencies in the State and other States and Federal programs to the extent the agency determines such information is useful. Furthermore, if an electronic service is established, the agency must obtain the information through such service.

Criteria

45 CFR 75.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. 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 (COSO). . . ."

42 CFR 435.914(a) states: "The agency must include in each applicant's case record facts to support the agency's decision on his application."

42 CFR 435.907 states in part:

"(a) *Basis and implementation.* In accordance with section 1413(b)(1)(A) of the Affordable Care Act, the agency must accept an application from the applicant, an adult who is in the applicant's household, as defined in § 435.603(f), or family, as defined in section 36B(d)(1) of the Code, an authorized representative, or if the applicant is a minor or incapacitated, someone acting responsibly for the applicant, and any documentation required to establish eligibility . . .

(f) The agency must require that all initial applications are signed under penalty of perjury. Electronic, including telephonically recorded, signatures and handwritten signatures transmitted via any other electronic transmission must be accepted. . . ."

42 CFR 457.380(d) states:

"*Income*. If the State does not accept self-attestation of income, the State must verify the income of an individual by using the data sources and following standards and procedures for verification of financial eligibility consistent with § 435.945(a), § 435.948 and § 435.952 of this chapter."

42 CFR 435.948 states in part:

"(a) The agency must in accordance with this section request the following information relating to financial eligibility from other agencies in the State and other States and Federal programs to the extent the agency determines such information is useful to verifying the financial eligibility of an individual:

(1) Information related to wages, net earnings from self-employment, unearned income and resources from the State Wage Information Collection Agency (SWICA), the Internal Revenue Service (IRS), the Social Security Administration (SSA), the agencies administering the State unemployment compensation laws, the State-administered supplementary payment programs under section 1616(a) of the Act, and any State program administered under a plan approved under Titles I, X, XIV, or XVI of the Act; . . .

(b) To the extent that the information identified in paragraph (a) of this section is available through the electronic service established in accordance with § 435.949 of this subpart, the agency must obtain the information through such service. . . ."

Cause

Management of the FSSA had not established an effective system of internal controls related to the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements, which would have prevented, or detected and corrected, material noncompliance.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirements could have resulted in the loss of federal funds to the FSSA.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the management of the FSSA establish internal controls related to the grant agreement and the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Auditor's Response

The State Board of Accounts (SBOA) recognizes that the legacy eligibility case management system (ICES), was decommissioned in September 2020. However, this system was still in use for the entire duration of the audit period of July 1, 2019 to June 30, 2020. Furthermore, in accordance with 42 CFR 431.17, documentation to support eligibility determinations must be retained, regardless of how or where this documentation is retained by the auditee. In addition, with respect to internal controls, the FSSA is responsible to implement proper internal controls over the Medicaid Cluster or CHIP federal programs, not the SBOA as the auditing agency. Proper internal controls must be implemented by the auditee to provide reasonable assurance that the FSSA maintains compliance with the compliance requirements applicable to the federal programs that they administer.

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AUDITEE-PREPARED SCHEDULES

The subsequent schedules were provided by management of the State. The schedules are presented as intended by the State.

Summary Schedule of Prior Audit Findings

FINDING 2019-001, Grants Receivable

Fiscal year in which the finding initially occurred: 2018

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Not applicable

Contact Persons Responsible for Corrective Action:

DCS - Joe Fistrovich, Controller, Indiana Department of Child Services; Anita Sallee, Assistant Controller, Indiana Department of Child Services

FSSA – David Nelson, Agency Controller, Family and Social Services Administration

ISDH – Rebecca Chauhan, Chief Financial Officer, Indiana State Department of Health; Adam Novotney, Deputy Chief Financial Officer, Indiana State Department of Health; Hector Velez-Orengo, Finance Manager-HIV

Contact Phone Numbers: Joe, 317-234-5079; Anita, 317-234-1678; David, 317-233-3045; Rebecca, 317-233-7087; Adam, 317-234-8743; Hector, 317-234-3800

Status of Audit Finding:

DCS – Department of Child Services works closely with State Budget Agency (SBA) and Auditor of State (AOS) personnel to review the complete set of details relative to each unreconciled project as an ongoing, collaborative effort. DCS researches the differences between total expenditure transactions recorded and total amount invoiced on a project-by-project basis. Additionally, DCS reviews the project invoices that do not reflect receipt of federal funds in the state accounting system to determine the status. The DCS Controller and Assistant Controller confer with SBA on a monthly basis to review the results of the research and discuss appropriate courses of action to resolve the transactions that are determined to be the source of the imbalances. DCS creates correcting entries in the state accounting system to make corrections as determined necessary.

FSSA – Family and Social Services Administration completed adjusting entries for state fiscal year 2020 drug rebates in the state accounting system after the end of each quarter, with the last journal posted in the state accounting system in September 2020. This will enable a better comparison of reported expenses. The state financial statement adjustments were compared to CMS-64 federal report totals for the state fiscal year to identify significant differences between state financial statements reported federal receivables and actual Medicaid Assistance grant receivables.

ISDH – The Indiana Department of Health has implemented a comprehensive tracking and monitoring process for all federal funding streams available to HIV. This process outlines the grant periods, the federal budget, state match, rebate dollars, expenses, and the like, and allows for a thorough examination of summary federal funding mechanisms along with activity. This allows for adequate prevention, detection, and correction with as little elapsed time as possible. This was completed in December 2019 and continues with regular review and communication with Finance and the program area.

STATE OF INDIANA
Governor's Workforce Cabinet
Indiana Government Center-North, N800
100 N. Senate Avenue
Indianapolis, IN 46204

Teresa Lubbers
Chair
P.J. McGrew
Executive Director

To: David Parker, Audit Manager (SBOA)

From: Jerris Cross, Assistant Director of CTE / Grants Administration

Date: 23 September 2020

Re: Summary Schedule of Prior Audit Findings

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – FINDING 2019-002

2018-2019
US Department of Education
Contact Person Responsible for Corrective Action: Jerris Cross (jecross@gov.in.gov)
Contact Phone Number: (317) 234-0217

Implementation of Corrective Action Plan:

1. Following the transition of the Office of CTE from the Indiana Department of Education to the Governor's Workforce Cabinet (GWC), responsibility for postsecondary Perkins eligible recipients (subrecipients) shifted to the GWC from the DWD. One of the first steps I took was to standardize policies for both secondary and postsecondary recipients. Both secondary and postsecondary subrecipients are required to provide supporting documentation with each reimbursement request. This policy has been integral in determining the level of risk associated with the subrecipients. It was evident that secondary and postsecondary subrecipients were not held to the same standards and were not aware of certain aspects of Federal guidance (2 CFR 200, EDGAR, USDOE Memos). Issues with unallowable expenditures have been corrected and technical assistance / training is ongoing.

2. **Risk Analysis**

    a. One method I use to evaluate fiscal risk is to perform an internal risk assessment using a simple rubric. The rubric identifies risk indicators associated with five main categories that I am able to review: (1) Unallowable Expenditures, (2) Unexpended Funds, (3) Timeliness, (4) Fiscal Policies and Procedures, and (5) Programmatic Issues (that are evident through the review of supporting documentation). The internal risk assessment is ongoing.

    b. In 2020-2021, subrecipients will be asked to complete a Self-Evaluation Certification and Risk Analysis form. The certification portion of the form asks each subrecipient to evaluate the previous program year. The risk analysis section includes 37 questions pertaining to fiscal oversight, local policies and procedures, internal controls, and accounting practices. Subrecipients will be asked to provide digital copies of the relevant local policies and procedures. Responses and policies will be reviewed. Perkins Leadership CTSO grant recipients have already completed a self-assessment for 2020-

2021.

3. All Perkins Basic secondary and postsecondary subrecipients and Perkins Leadership grant recipients are required to submit supporting documentation with each reimbursement request. Supporting documentation must include itemized receipts, vendor invoices, and similar. I review the supporting documentation to ensure compliance with 2 CFR 200, EDGAR, USDOE Memos, and Perkins V legislation. Unallowable expenditures and other errors are noted and explained to the subrecipient; any denied requests can be resubmitted once corrections have been made.

4. In the past, only postsecondary subrecipients were required to submit equipment request forms. After the transition to GWC, we standardized this requirement. All Perkins subrecipients (Basic or Leadership) must submit a Perkins Equipment / Asset Request form for equipment / assets of $5,000 or more per item. Equipment / Asset purchases are approved based on program relevance and compared to CLNA results; high-wage, high-skill, in-demand factors; and size, scope, and quality definitions.

5. The Office of CTE staff used the CLNA results compiled by each subrecipient during the review of 2020-2021 local applications. We will be improving upon the current CLNA by restructuring some of the questions and requirements. Responses to the CLNA will be used to determine whether a subrecipient exhibits a level of risk associated with the CTE programming (beyond fiscal risk). I have included an attachment regarding the joint Perkins / MOA Monitoring Plan (Attachment A).

6. The school closures related to the COVID-19 pandemic prevented any onsite monitoring at the end of last fiscal year. In addition to those challenges, we have a severely limited staff – which makes it difficult to conduct thorough onsite reviews. We are in the process of reviewing all of the eligible recipients to determine the level of risk of each subrecipient; this determination will be used to develop a new monitoring schedule. Program and MOA staff will be conducting onsite reviews; fiscal and data/accountability reviews will be part of a desktop audit (in-house).

7. All future audit findings will be tracked to ensure appropriate and timely follow-up. I will be following up with the subrecipients listed below to rectify outstanding audit findings. I plan to finalize these reviews or issue a corrective action plan by December 31, 2020.
    a. Bartholomew Consolidated School Corporation
    b. Elkhart Community Schools
    c. Kokomo School Corporation
    d. New Albany-Floyd County Community School Corporation

ATTACHMENT A

Perkins V Monitoring Plan:

Primary Universe – The primary universe will include all secondary and postsecondary Perkins Eligible Recipients. The Primary Universe will be divided into 5 equal pools. LEAs that are awarded grant funds through Perkins Leadership Funds will also be included in Primary Universe

Secondary Universe – A secondary universe will include all LEAs offering CTE programs through CTE Concentrator Status.

Primary	Monitoring Processes	Minimum # sec audits	Minimum # ps audits
Pool A – 2020-2021 SY Pool B – 2021-2022 SY Pool C – 2022-2023 SY Pool D – 2023-2024 SY Pool E – 2024-2025 SY	Complete internal data audits for Perkins Eligible programming using: • Fiscal Data • Accountability Data • Enrollment and Outcome Data • CLNA and Local Application Narratives	10	4
Pool A – 2021-2022 SY Pool B – 2022-2023 SY Pool C – 2023-2024 SY Pool D – 2024-2025 SY Pool E – 2025-2026 SY	Based upon the data audit a minimum of 3 Perkins Eligible Recipients will be selected for a full monitoring/compliance review which will include a desk audit and on-site review. • Fiscal • Size, Scope and Quality • MOA Compliance Review	2	1
Secondary LEAs Receiving Perkins Leadership Grant Funds	Complete internal data audits for Perkins Eligible programming using: • Fiscal Data • Accountability Data • Enrollment and Outcome Data Other programmatic review processes like submission of relevant documents or regular on-site reviews.	All current	All current

Secondary	Monitoring Process	Minimum # sec audits	Minimum # ps audits
All LEAs offering CTE programs	Complete internal digital data audit that identifies schools that meet or exceed red flag indicators. • Large funding levels from a single course. • Large # of students assigned to 1 teacher • # of students exceeding 3-5 credits of funding • Poor performance levels on measures of program quality. • Others: Separate MOA indicators for Civil Rights.	>= 1	As needed
LEAs that meet multiple criteria	Complete digital in-depth Desk Audit on a select group that meet a number of indicators. Depending on Desk Audit findings may need to proceed to on-site visit.	As needed	As needed

The purpose of desk audits and on-site reviews will be to gather evidence to determine how well an eligible recipients CTE programs are meeting the criteria for size, scope and quality. A rubric will be developed based on the updated definition.

Desk Audit Procedures:

1. Review results of stakeholder survey.
2. Review of relevant documents
3. Web Site and Social Media
4. Random samples of teacher licensure

On-Site Monitoring Procedures:

1. Ask lead administrator to provide an overview and answer questions regarding their CTE programs
2. Complete a review of relevant documents that are only practical to review on-site.
3. Be free to visit classrooms unaccompanied to observe equipment/facilities and instructional practices in CTE classes only.
4. Conduct interviews unaccompanied with selected stakeholders (possibly by panel – instructors, students, and parents). Use survey responses to determine topics to be addressed.
5. Contract with Homeland Security to review physical accessibility for MOA compliance reviews.

Secondary Size, Scope, and Quality:

To be of sufficient size, scope and quality, a CTE program of study in Indiana must include or be making progress toward including the following components:

- The program of study must be able to meet the minimum facility and equipment requirements for a minimum of 10 students. Moderate and High Value programs of study will take steps to expand the number of students enrolled, equipment, and/or facilities if the waitlist exceeds 50% of the current capacity.
- Programs of study, including joint programs of CTE and locally developed pathways that have been registered with the state, must adhere to state-approved courses and course sequences. Each program of study must address the standards and competencies associated with each state-approved course through relevant, real-world and applied instructional strategies.
- Secondary programs of study should be structured to encourage persistence in students to go beyond CTE Concentrator status and to pursue valued postsecondary credentials, like certificates, degrees and industry certifications that are integrated into the program of study.
- Students and their families are provided career advisement and academic guidance to help students identify career interests and to best prepare for college and career opportunities. Students should have a personalized multi-year graduation plan that is connected to postsecondary education.
- Programs of study are accessible to all students, specifically students who are members of special populations, by being free from unnecessary barriers to enrollment or participation. Historically underrepresented students are actively recruited and have the opportunity to succeed through necessary accommodations and supportive services.
- The program of study includes the development of employability and leadership skills through a wide range of embedded and stand-alone work-based learning opportunities and participation in career and technical student organizations.
- Programs of study must maintain on-going relationships among education, business and other community stakeholders, such as advisory boards or sector partnerships to help validate and keep current the technical and workforce readiness skills and program improvement.
- The program of study is focused on continuous improvement and engages with partners and stakeholders to achieve performance targets for Perkins performance indicators and utilizes data to identify and reduce disparities and performance gaps among population groups.

Postsecondary Size Scope and Quality

To be of sufficient size, scope and quality, a CTE program of study in Indiana must include or be making progress toward including the following components:

- Postsecondary CTE programs must be aligned with business and industry as validated by local or regional business advisory committees and must be part of one of the allowable cluster areas.
- Postsecondary eligible institutions must provide students with the opportunity to earn a certificate, associate's degree, industry certification, and/or licensure approved by the state in a CTE approved career cluster.
- A postsecondary program of study provides students the opportunity to be a CTE Concentrator. Which is defined as a postsecondary student that earned at least 12 credits within a CTE program or completed such a program if the program encompasses fewer than 12 credits.
- Programs/Programs of Study are strongly encouraged to include work-based learning opportunities for students.
- The program or programs of study achieve or consistently makes progress toward state-determined levels of performance and engages in periodic evaluation, informed by data, to reduce or eliminate disparities or performance gaps and to improve program quality and effectiveness.
- Programs/Programs of Study are accessible to and supportive of all students, especially students who are members of special populations.
- Postsecondary programs of study provide opportunities for secondary alignment, and can provide evidence of operational agreements with secondary schools.

INDIANA DEPARTMENT OF TRANSPORTATION

100 North Senate Avenue
Room N925 CM
Indianapolis, Indiana 46204

PHONE: (317) 697-5950

Eric Holcomb, Governor
Joe McGuinness, Commissioner

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Special Test and Provisions-Wage Rate Requirements

Finding 2014-014
Finding 2015-011
Finding 2016-007
Finding 2017-003
Finding 2018-004

FINDING 2019-003 (Auditor Assigned Reference Number)
Fiscal year in which the finding initially occurred: 2014
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:

Contact Person Responsible for Corrective Action: Gregory G. Pankow, Director of Construction Management and District Support, Chief Engineer

Contact Phone Number: 317-697-5950

Status of Audit Finding: INDOT continues to complete the following:

- Issuance of Construction Memo 19-07, which requires electronic payroll documentation submittals
- The General Instructions to Field Employees (GIFE) was updated.
- INDOT is currently requiring a new electronic payroll submittal process titled, Contractor Payroll Management System (CPMS) that pulls information from current SiteManager reports and requires contractors to upload payrolls via ITAP.
- The CPMS application is currently being upgraded to make it easier to utilize and view results and to send out notices to inspection staff and contractors to let them know that payrolls will be late if not uploaded in a certain number of days. It is anticipated that these upgrades will be ready for use sometime around the beginning of 2021.
- Reviewing whether to move to AASHTOWare CLRMS in the future after AASHTOWare Project is implemented, about 3 years in the future.

Gregory G. Pankow
(Signature)

Chief Engineer
(Title)

September 28, 2020
(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see 2 CFR §200.511(b).)

INDIANA DEPARTMENT OF TRANSPORTATION

100 North Senate Ave
Room N750
Indianapolis, IN 46204

PHONE: (317) 234-7843
FAX: (317) 233-0891

Eric Holcomb, Governor
Joe McGuinness, Commissioner

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

SPECIAL TEST AND PROVISIONS - QUALITY ASSURANCE

FINDING 2014-017
FINDING 2015-010
FINDING 2016-008
FINDING 2017-004
FINDING 2018-005
FINDING 2019-004
FINDING 2020-004

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:

Contact Person Responsible for Corrective Action: Matt Beeson, Materials Management Director

Contact Phone Number: 317-522-9662

Status of Audit Finding:

Completed Action Items

- The current SiteManager program restricts test data entry only to qualified individuals. In order for a material record to be certified at the conclusion of a contract, the District Testing Engineer must check to see if the required number of passing tests were completed per the INDOT frequency Manual. If a test is performed by a technician who is not qualified, the acceptance of the material can be done via forensic testing. **This is a current feature of the existing SiteManager program.**

- INDOT has modified the Independent Assurance Program (DIR 106) and has implemented it. Now qualifications are good for two years and expire on the same day - January 1st of each year, depending on when the technician was originally qualified. This significant change to the IA program will help to make it more successful. **Current status: DIR 107 has been revised and is currently in place.**

- INDOT plans to modify current IA resources to better ensure compliance. **An additional IA tech has been added to all District ORG charts.**

Action Items added since last report:

- INDOT plans to send expiration reminder emails to all individuals whose qualifications expire on 1/1/2022 by 11/1/2021.

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Ongoing Action Items

- INDOT is currently working on an upgrade of our current SiteManager program. AASHTOWare Project is the new program and it will have superior reporting tools than the current system. I**mplementation has been delayed due to issues with the customization to meet INDOT standards. The software developer is assisting with the customization, with a completion date of the assistance of November 2022. The planned rollout date for AASHTOWare Project is during Construction Year 2023.**

- CONSTRUCTION MEMORANDUM 19-02 - Material User Qualifications Submission Requirements

  At the beginning of each project, every Technician/Inspector, Engineer, and Supervisor, whether they are an INDOT employee or an outside consultant, must submit a copy of their Material User Qualification Report, which can be found on the SiteManager Reports Logon Page, to the Project Supervisor (PE/PS) for the purpose of confirming what sampling and testing procedures they are qualified to perform. The report must be signed and dated by the individual whose name is on the report. **This report is continuing to be used on all projects. The report has been effective, and we are continuing to evaluate and provide additional guidance as needed.**

- Material Record Exception Approval

  All Material Record Exception requests are now being forwarded to the Materials Management Director for review and approval. This is a means to have a centralized approach in regards to missing or incorrect tests. **This is continuing to take place, since 10/31/18.**

Proposed Future Action Items:

- **INDOT will develop a system to notify technicians when qualifications are about to expire, for instance 60 days in advance. This would remind technicians that they need to schedule a time to renew their qualifications. Presently, INDOT does not have a mechanism to do this automatically. At this time, it is unknown the level of effort it will take to get a system such as this online. It is possible that the AASHTOWare Project system will address this issue, however, as stated above the implementation is delayed.**

- **INDOT is in the early stages of developing an app for INDOT Testing inspectors to do their work, including IA Technicians. This app would include a scheduling system that could send out email reminders to qualified individuals of upcoming expirations. It is unknown when this app can be implemented, however, we anticipate it will be sooner than the implementation of AASHTOWare Project.**

Anticipated Completion Date: 12/01/2022

Please see above.

Matthew P. Beeson, P.E.
Materials Management Director

Eric J. Holcomb, Governor
Terry J. Stigdon, MSN, RN, Director

Indiana Department of Child Services
Room E306 – MS47
302 W. Washington Street
Indianapolis, Indiana 46204-2738

317-234-KIDS
FAX: 317-234-4497

www.in.gov/dcs

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Child Abuse and Neglect Hotline: 800-800-5556

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOSTER CARE - REPORTING

FINDING 2019-005
FINDING 2018-007
FINDING 2017-011

Fiscal year in which the finding initially occurred: 2017
Federal Grantor Agency: U.S. Department of Health and Human Services
Contact Person Responsible for Corrective Action: Jennifer White, Assistant Controller
Contact Phone Number: 317-234-3238

Status of Audit Finding:

The previous Corrective Action Plan indicated were fully corrected in July of 2019. After review of the plan submitted, the Agency can verify that the following steps did take place:

1. Three 496 Part III Reports were submitted for quarters ending 6.30, 9.30 and 12.31.

The former Deputy CFO responsible for this process has left the Agency. Jennifer White took over the completion and submittal of 496 for 3.31.2020. After reviewing previous reports submitted, the following issues were discovered:

a) Data was pulled from both KT and PS and then “meshed together” without a set methodology or explanation of the process.
b) Reporting was based on accrual date when the 496 requires cash/warrant date
c) CCWIS expenditures were being reported on the new CCWIS lines instead of being broken into New and Transitional
d) Sex trafficking was being reported as an aspect of provider costs, this is in conflict with the 496 instructions.
e) Estimates for next quarter were sometimes excluding “prior period adjustments” which we found out later should have been included.
f) Demonstration costs were not reported after state records indicated depletion of the awards, which is in conflict with the instructions.
g) Demonstration costs APPEAR to be reported on the wrong lines for some expenditures based on research with Maximus – still working with them on getting the impact there.

For the quarter ending 3/31/2020, additional controls were put into place to ensure that the 496 sections were completed correctly. The inclusion of Maximus in the approval process allowed the DCS to have a well-informed contractor review the data prior to submission. A comprehensive instruction document has also been prepared by the DCS which provided a standardized methodology for the completion of the reports. This standardized methodology allowed management to tie the raw data back to the specific line items on the report. Finally, due to the new virtual meetings rather than physical in person meetings, the DCS has shifted to electronic approvals of the reports rather than a physical signature.

Eric J. Holcomb, Governor
Terry J. Stigdon, MSN, RN, Director

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOSTER CARE – SPECIAL TESTS AND PROVISIONS OPERATION OF A FOSTER CARE DEMONSTRATION PROJECT

FINDING 2019-006
FINDING 2018-006
FINDING 2017-012

Fiscal year in which the finding initially occurred: 2017
Federal Agency: US Department of Health and Human Services
Contact Person Responsible for Corrective Action: Jennifer White, Assistant Controller
Contact Phone Number: 317-234-3238

Status of Audit Finding:

The previous Corrective Action Plan indicated that this exception was fully corrected in July of 2019. After review of the plan submitted, the Agency can verify that the following steps did take place:

1. Three 496 Part III Reports were submitted for quarters ending 6.30, 9.30 and 12.31.

The former Deputy CFO responsible for this process has left the Agency. Jennifer White took over the completion and submittal of 496 for 3.31.2020. After reviewing previous reports submitted, the following issues were discovered:

a) Data was pulled from both KT and PS and then "meshed together" without a set methodology or explanation of the process.
b) Reporting was based on accrual date when the 496 requires cash/warrant date
c) CCWIS expenditures were being reported on the new CCWIS lines instead of being broken into New and Transitional
d) Sex trafficking was being reported as an aspect of provider costs, this is in conflict with the 496 instructions.
e) Estimates for next quarter were sometimes excluding "prior period adjustments" which we found out later should have been included.
f) Demonstration costs were not reported after state records indicated depletion of the awards, which is in conflict with the instructions.
g) Demonstration costs APPEAR to be reported on the wrong lines for some expenditures based on research with Maximus – still working with them on getting the impact there.

For the quarter ending 3/31/2020, additional controls were put into place to ensure that the 496 sections were completed correctly. The inclusion of Maximus in the approval process allowed the DCS to have a well-informed contractor review the data prior to submission. A comprehensive instruction document has also been prepared by the DCS which provided a standardized methodology for the completion of the

reports. This standardized methodology allowed management to tie the raw data back to the specific line items on the report. Finally, due to the new virtual meetings rather than physical in person meetings, the DCS has shifted to electronic approvals of the reports rather than a physical signature.

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

ADOPTION ASSISTANCE – ACTIVITIES ALLOWED OR UNALLOWED, ALLOWABLE COSTS/COST PRINCIPLES, AND ELIGIBILITY

FINDING 2019-007

Fiscal year in which the finding initially occurred: 2019
Federal Grantor Agency: U.S. Department of Health and Human Services
Contact Person Responsible for Corrective Action: Jennifer Haselwander
Contact Phone Number: 317-234-5841

Status of Audit Finding:

The prior Corrective Action Plan indicated a completion date of 12/31/2020. At the time of the audit, there were 1,708 cases with eligibility prior to 1/1/2009. The plan was to randomly sample, each month, a number of these cases to determine if eligibility was correct and to determine if appropriate documentation was in place prior to finalization.

The Director of CEU Jennifer Haselwander was contacted on 11/30/2020 for an update since no documentation was discovered that this plan was implemented. Ms. Haselwander stated that she did not have any follow up instructions from the former Deputy CFO and therefore the plan was not initiated. After being contacted by Controller Joseph Fistrovich and reviewing the plan with Ms. Haselwander, the auditing of claims has begun.

As of 11/30/2020, twenty claims have been pulled for review. The current number of cases with eligibility prior to 2009 is 1,426. Beginning in January of 2021, CEU will increase the random sampling to 25 case per month. In addition, Ms. Haselwander will report out weekly to the CFO Aaron Atwell and other Senior Finance Staff at our weekly Thursday update on Eligibility.

Eric J. Holcomb, Governor
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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

ADOPTION ASSISTANCE – MATCHING, LEVEL OF EFFORT, EARMARKING

FINDING 2019-008

Fiscal year in which the finding initially occurred: 2019
Federal Grantor Agency: U.S. Department of Health and Human Services
Contact Person Responsible for Corrective Action: Jennifer White, Grants and Funding Director
Contact Phone Number: 317-232-3238

Status of Audit Finding:

The Corrective Action Plan was implemented from the prior audit of June 30th 2020,

Moving forward:

When DCS received federal funding, a corresponding federal project and budget must be created in the PeopleSoft Financials system.

The Budget Analyst assigned to the specific grant/program created a unique project within the system.

Once the project had been created, the Budget Analyst completed the budget journal spreadsheet and created the PeopleSoft budget journals, sending the spreadsheet to the Grants & Funding Director.

The Director completed the budget journal processed through the previously established operating procedures and once finished, notified the effected Budget Analyst.

The Budget Analyst then inputted the budget information into PeopleSoft and finalized the budget.

The budget was reviewed periodically throughout the year to ensure that the awarded amounts met or exceed estimation.

The Director performed periodic spot checks of the projects and budgets as well to ensure appropriate match amounts and budgets were applied.

Eric J. Holcomb, Governor
Terry J. Stigdon, MSN, RN, Director

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

ADOPTION ASSISTANCE – REPORTING

FINDING 2019-009

Fiscal year in which the finding initially occurred: 2019
Federal Agency: US Department of Health and Human Services
Contact Person Responsible for Corrective Action: Jennifer White, Assistant Controller
Contact Phone Number: 317-234-3238

Status of Audit Finding:

The previous Corrective Action Plan indicated that this exception was fully corrected in July of 2019. After review of the plan submitted, the Agency can verify that the following steps did take place:

1. Three 496 Part III Reports were submitted for quarters ending 6.30, 9.30 and 12.31.

The former Deputy CFO responsible for this process has left the Agency. Jennifer White took over the completion and submittal of 496 for 3.31.2020. After reviewing previous reports submitted, the following issues were discovered:

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d) Sex trafficking was being reported as an aspect of provider costs, this is in conflict with the 496 instructions.
e) Estimates for next quarter were sometimes excluding "prior period adjustments" which we found out later should have been included.
f) Demonstration costs were not reported after state records indicated depletion of the awards, which is in conflict with the instructions.
g) Demonstration costs APPEAR to be reported on the wrong lines for some expenditures based on research with Maximus – still working with them on getting the impact there.

For the quarter ending 3/31/2020, additional controls were put into place to ensure that the 496 sections were completed correctly. The inclusion of Maximus in the approval process allowed the DCS to have a well-informed contractor review the data prior to submission. A comprehensive instruction document has also been prepared by the DCS which provided a standardized methodology for the completion of the reports. This standardized methodology allowed management to tie the raw data back to the specific line items on the report. Finally, due to the new virtual meetings rather than physical in person meetings, the DCS has shifted to electronic approvals of the reports rather than a physical signature.

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

SSBG - REPORTING

FINDING 2019-010

Fiscal year in which the finding initially occurred: 2019
Federal Grantor Agency: U.S. Department of Health and Human Services
Contact Person Responsible for Corrective Action: Jennifer White, Assistant Controller
Contact Phone Number: 317-234-3238

Status of Audit Finding:

The SF-425 for the SSBG measures expenditures against cash draws on an accrual basis, which allows Indiana to ensure that the two are in synch. The SSBG program utilizes an SF-425 report that is located in a separate system from the other grants, which caused much of the confusion surrounding our submissions. In January 2021, Indiana was informed the location of the report and has now submitted an annual report for FFY 2019 and FFY 2020. Moving forward, this report has been added to the submission list to prevent future delinquencies.

Eric Holcomb, Governor
State of Indiana

Indiana Family and Social Services Administration
402 W. WASHINGTON STREET, P.O. BOX 7083
INDIANAPOLIS, IN 46207-7083

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2015-024 – EARMARKING

Fiscal year in which the finding initially occurred: 2015
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Education
Contact Person Responsible for Corrective Action: Theresa Koleszar
Contact Phone Number: 317-232-1432

Status of Audit Finding: See 2019-017

FINDING 2016-023 SPECIAL TEST AND PROVISION 1 - CHILD SUPPORT NON-COOPERATION

Fiscal year in which the finding initially occurred: 2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Health & Human Services
Contact Person Responsible for Corrective Action: David Smalley
Contact Phone Number: 317-232-2010

Status of Audit Finding: See 2019-015

FINDING 2016-024 – EARMARKING

Fiscal year in which the finding initially occurred: 2015
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Education
Contact Person Responsible for Corrective Action: Theresa Koleszar
Contact Phone Number: 317-232-1432

Status of Audit Finding: See 2019-017

FINDING 2017-017 – SPECIAL TESTS AND PROVISIONS CHILD SUPPORT NON-COOPERATION
Fiscal year in which the finding initially occurred: 2017
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Health & Human Services
Contact Person Responsible for Corrective Action: David Smalley
Contact Phone Number: 317-232-2010

Status of Audit Finding: See 2019-015

FINDING 2017-023 - EARMARKING
Fiscal year in which the finding initially occurred: 2015
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Education
Contact Person Responsible for Corrective Action: Theresa Koleszar
Contact Phone Number: 317-232-1432

Status of Audit Finding: See 2019-017

FINDING 2018-010 – ALLOWABLE COSTS/COST PRINCIPLES
Fiscal year in which the finding initially occurred: 2018
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Health & Human Services
Contact Person Responsible for Corrective Action: David Smalley
Contact Phone Number: 317-232-2010

Status of Audit Finding: See 2019-011

FINDING 2018-013 – ELIGIBILITY
Fiscal year in which the finding initially occurred: 2018
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Health & Human Services
Contact Person Responsible for Corrective Action: David Smalley
Contact Phone Number: 317-232-2010

Status of Audit Finding: See 2019-012

FINDING 2018-014 – SPECIAL TESTS AND PROVISIONS CHILD SUPPORT NON-COOPERATION
Fiscal year in which the finding initially occurred: 2017
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Health & Human Services
Contact Person Responsible for Corrective Action: David Smalley
Contact Phone Number: 317-232-2010

Status of Audit Finding: See 2019-015

FINDING 2018-019 – EARMARKING
Fiscal year in which the finding initially occurred: 2015
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Education
Contact Person Responsible for Corrective Action: Theresa Koleszar
Contact Phone Number: 317-232-1432

Status of Audit Finding: See 2019-017

FINDING 2019-011 – ALLOWABLE COSTS/COST PRINCIPLES
Fiscal year in which the finding initially occurred: 2018
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Health & Human Services
Contact Person Responsible for Corrective Action: David Smalley
Contact Phone Number: 317-232-2010

Status of Audit Finding:

Partially Corrected:

In terms of the finding related to First Steps, DFR has spent considerable time with First Steps staff in the recent past in order to determine appropriate billing of services to TANF. We will re-engage in discussions with First Steps in order to determine next steps in terms of reviewing a sample of client level detail billings.

Financial Training for Agencies
We presented the Financial Training, developed by the FSSA, DFR Controller's Office, to each of the agencies or Divisions who got a grant, including DDRS, DCS, and DWD. The training includes how Client Detail must match the Payments to the Vendor/Providers, what is allowable as an administrative expense, what is allowable as a program expense, and how the agreements and rules limit administrative expense to no more than 15% of total billed charges. In addition, our team researched, prepared, and shared training materials with more examples of administrative expense, specifically under such a TANF Block Grant subgrant agreement for services.

The OV&V MOU Team advised all MOU subgrantees to be sure administrative expense was not double charged. If rates for individual services were developed with administrative expenses of </=15% built in, there could not be separate administrative expense items. The training presented to the agencies and divisions, including DDRS and DCS, explained how no program expense that was not directly providing services to clients, pursuant to one or more of the four TANF purposes, could be charged to the grant. Further, it explained how administrative expenses must support the provision of those services, and those services only. If an expense supported other efforts in addition to their TANF grant program, that cost must be allocated proportionally. We do continue to check expenditures on the A/P detail that did not match Client Level Detail, or if we saw expenditures there were over-large for the type of service, we would ask about it and request additional detail. Based on such OV&V findings in the past, DFR has persuaded MOU grantees to work with vendors to improve pricing, and grantees have made corrections to claims where duplicates were found.

In addition, all DFR's TANF MOU grantees, and their vendors, are subject to the audit authority of FSSA's Audit Group. FSSA Audit have reviewed deeply into several grantees and their vendors and collected amounts back on individual invoices and line items.

FSSA Worked With DCS -
The OV&V MOU Team has regularly reviewed the Client Level Detail and the Accounts Payable Detail submitted by DCS for their TANF Block Grant MOU Service Programs. Although we do not see the actual invoices from their providers, we see the line item details, down to the individual services and a unique identifier for the individual clients that make up those invoices, and we see the match to the payments made by DCS.
The first batch of Client Level Detail reports we got from DCS in 2016 had the fields we requested, but also much more additional information that was personally identifiable. We worked with DCS to have them modify those reports so that they continued to contain the fields we needed, but would not include client names, SSNs, or phone numbers, etc.

DCS Program Information
DCS has provided FSSA, DFR with the Client Level Detail down to the individual service lines for each client, and the matching information about their agency payments to the providers for the efforts we have

called their “Purpose 3 and 4” programs, just as for their other efforts under their TANF Block Grant MOU. Although FSSA has not reviewed the original invoices, these reports contain the lines items that make up those invoices.
The services provided under those programs are listed in the expanded Statement of Work that was incorporated into the MOU under Amendment 001. In addition to the two efforts in the original MOU, Healthy Families Indiana, and Emergency Assistance, these program efforts are:
• Father Engagement Programs
• Parent Education Program
• Parenting/Family Functioning Assessment
• Visitation Facilitation
• Tutoring / Literacy Classes

FINDING 2019-012 – ELIGIBILITY
Fiscal year in which the finding initially occurred: 2018
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Health & Human Services
Contact Person Responsible for Corrective Action: David Smalley
Contact Phone Number: 317-232-2010

Status of Audit Finding: We will post a hubcap training on our DFR webpage for all staff to review the requirements for TANF relationship verification. Staff will have to complete and acknowledge such on the webpage. We will follow up with the eligibility staff responsible for the inadequate follow up on relationship verification so that appropriate training can be provided. We would like to conduct a more thorough follow up on the finding for no redetermination in order to identify if a system or worker related issue. Once determined, we will follow up with a system change or worker re-training whichever is applicable.
Due to the Covid-19 outbreak, this re-training had to be delayed. However, this hubcap training documentation has continued to be available to all DFR staff for review on demand. There just has not been the formal communication requiring the re-training and tracking for all DFR eligibility staff. We believe that we can formalize this process and require completion by 1/1/2021.

FINDING 2019-013 - REPORTING
Fiscal year in which the finding initially occurred: 2019
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Health & Human Services
Contact Person Responsible for Corrective Action: David Smalley
Contact Phone Number: 317-232-2010

Status of Audit Finding:

Partially Corrected:

For ACF-199 and ACF-209 the “missing child care data” issue; our corrective action is
(1) resubmit the ACF-199 and ACF-209 reports for FFY 19 (which will contain the missing data for all months, and;
(2) to set up new data edits in a tool called DVO. We have been working internally with this tool; various testing and development in recent months, and we are in the process of implementing the tool in production: DVO – Informatica PowerCenter Data Validation Option: This is a tool that works along with

our ETL development software (Informatica PowerCenter) – the tool enables developers and business analysts to create rules to test the data being transformed during the data integration process.
Data Warehouse has confirmed that this process has been completed. Thus we believe that this should reflect a status of resolved.
For the ACF-204 report, the report is developed by the Social Services Data Warehouse through various data sources. This report is submitted to David Smalley, DFR Deputy Director, for review and submission to the federal oversight agency via their web service. Before submitting, the information contained in the report is reviewed by the Deputy Director. Programmatically there have been very few changes needed in this report over the years since there have been no dramatic adjustments to TANF policy. Yet this report does continue to be reviewed and adjusted where needed prior to submission.
We feel that this concern has been resolved.

FINDING 2019-014 – SUB-RECIPIENT MONITORING
Fiscal year in which the finding initially occurred: 2019
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Health & Human Services
Contact Person Responsible for Corrective Action: David Smalley
Contact Phone Number: 317-232-2010

Status of Audit Finding: Corrective Action Taken:
DWD – The Indiana Department of Workforce Development has established an internal control system that monitors our sub-grantees through on-site visits, financial and performance reports, follow-up reporting, and tracking and reviewing of Federal Single Audit Reports. In particular, DWD completed the review of the Federal Single Audits for the following sub-grantees: Indiana University, Interlocal Association, Grow Southwest Indiana Workforce, and Northeast Indiana Works. However, due to staffing shortages, these reviews were not completed until 1/21/2020. While DWD does believe that the reviews could and should have been more timely, since none of the reports contained a Section II or Section III finding, the time requirement to issue a management decision does not apply. Furthermore, DWD has taken steps to ensure that our internal control system is more effective and results in a more timely tracking and review of all Federal Single Audits. As of the beginning of 2020, DWD hired dedicated staff that will perform the timely tracking and review of all Federal Single Audits of all sub-grantees. And when necessary, work with the proper program staff to issue a management decision and follow up with the sub-grantee on a corrective action plan. We feel that this concern has been adequately addressed thus should be marked as resolved.

ISDH – The Indiana State Department of Health has implemented a comprehensive subrecipient monitoring policy creating internal control over receipt, review, and approval of subrecipient reports.

Financial and Performance reports are submitted to agency CFO via email by the subgrantee. CFO forwards the email with attached report to the Maternal and Child Health division director, requesting review and approval. Program division director replies with approval. The report is saved on a shared network drive for future reference. A response email will be sent to the subgrantee acknowledging receipt of the report. For financial reports / invoices, the document is forwarded to Accounts Payable for processing. All email communication is saved in the shared network drive for future reference.

This process creates a connection between finance and program divisions, separates the duties of receiving, reviewing, and approving reports, and clearly delineates responsibility for each. This process will also prevent or detect and correct material noncompliance. We feel that this concern has been adequately addressed thus should be marked as resolved.

FINDING 2019-015 – SPECIAL TESTS AND PROVISIONS CHILD SUPPORT NON-COOPERATION
Fiscal year in which the finding initially occurred: 2017
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Health & Human Services
Contact Person Responsible for Corrective Action: David Smalley
Contact Phone Number: 317-232-2010

Status of Audit Finding:

FSSA has continued to work on this issue throughout SFY20.

In regards to the finding on the child support sanctions not being timely processed, it is noteworthy to mention that we have mandated timeframes to follow in processing an adverse action to a case. A sanction is obviously an adverse change and thus requires 13 day advance notice prior to effective date. So if a sanction is initiated for example in latter part of January, it would not be possible to make this change to affect February TANF benefits.

In one case, this is identified as no task being received for child support non-cooperation. We would note this was before we initiated a fix in the match with ISETS that occurred in November 2018. We continue to have the open communications between ICES and ISETS staff who will follow up on the one case that reflected no receipt by ICES. This case has already been sent to ICES staff and a ticket created for follow up. We feel that this issue has been resolved. As well, we have now fully rolled out into our new system, IEDSS, which replaces ICES. There have been no issues brought to our attention with the child support match in IEDSS.

FINDING 2019-016 – SPECIAL TESTS and PROVISIONS PENALTY for FAILURE TO COMPLY WITH WORK VERIFICATION PLAN
Fiscal year in which the finding initially occurred: 2019
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Health & Human Services
Contact Person Responsible for Corrective Action: David Smalley
Contact Phone Number: 317-232-2010

Status of Audit Finding: Employment hours were back-filled as part of the late reported employment process. We will be re-evaluating this process to ensure that hours are being appropriately updated. In one particular case, there was the citing due to lack of documentation to support employment hours. This involved the initial month of employment when the client did not start employment until the 30th of the month. We need to develop a process to pro-rate hours for a partial month. We continue to pursue different viable options in order to address the appropriate proration of employment hours. We believe we should be able to work through the remainder of issues and come up with an acceptable solution by 1/1/2021.

In regards to the one case identified as not work-eligible, we were not able to find any case specific information in our past communications with SBOA. We would request the case specific information so that we can follow up in a review of this case and make any adjustments with Data Warehouse if needed. We did not receive any response to a case specific scenario to follow up on.

FINDING 2019-017 - EARMARKING
Fiscal year in which the finding initially occurred: 2015
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Education

Contact Person Responsible for Corrective Action: Theresa Koleszar
Contact Phone Number: 317-232-1432

Status of Audit Finding: BRS will continue to calculate 15% of VR federal dollars and earmark these dollars through a designated project in PeopleSoft each Federal Fiscal Year (FFY). Funds in this project will continue to be unavailable for any use other than allowable Pre-ETS activities.
BRS has made efforts to increase Pre-ETS spending, which has increased from 4.4% for FY17, to 7.9% for FY18, and 14.3% is obligated for FY19 which is in carryover period. FY20 obligations will equal 18% and FY21 obligations will equal 19.3% (exceeding the minimum 15% required) upon execution of contracts by 10/1/20. BRS is over-obligating the FY20 and FY21 encumbrances in anticipation of a small portion of contract encumbrances not getting spent. BRS is working to increase Pre-ETS spend through a variety of strategies, including: increasing contract award amounts for entities delivering Pre-ETS activities; sustaining 8 VR Youth Counselors hired in 2019 who dedicate a large portion of time to Pre-ETS; increasing the delivery of Pre-ETS coordinating activities by General VR Counselors in 2020; expanding Pre-ETS related training in 2020, increasing funding through the MOU with DWD for the Jobs for America's Graduates Program (JAG) in 2020; and conducting a Request for Information (RFI) to award FFY20 carryover and FFY21 Pre-ETS dollars. Contracts resulting from the RFI are in process of execution and will encumber the remaining FY20 earmark funds as well as full FY21 earmark funds. BRS's goal is to 'catch up' with spending through these new contracts to avoid large carryover amounts going forward. Additionally, in light of COVID-19 and the resulting school closings and reduced ability to reach students with disabilities to provide these required activities, there is impact on the ability to fully spend encumbered contract funds. The U.S. Department of Education has requested that congress waive the 15% requirement due to COVID-19. While VR anticipates meeting the full earmark requirement for FY20 and FY21 at this time, this unprecedented pandemic could have additional unanticipated impact on the delivery of Pre-ETS. If this waiver is approved, VR would request review of this finding for both FY19 and FY20.
BRS believes that the strategies outlined above will increase Pre-ETS expenditures to meet the full 15% requirement for FFY20.

FINDING 2019-018 - ELIGIBILITY
Fiscal year in which the finding initially occurred: 2019
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Health & Human Services
Contact Person Responsible for Corrective Action: Sunshine Beam
Contact Phone Number: 317-234-8697
Status of Audit Finding: Corrective Action Taken.

1. The State will ensure that all worker management staff have reporting readily available to monitor backlogs along with dashboards to monitor tasks related to redeterminations and their timely disposal. The cases in question have been promptly and accurately processed, and the State will prioritize this work going forward in conjunction with the other timeliness requirements it has for Medicaid, SNAP, and TANF processing. Resolved on 03/16/20 and 07/01/20 and managed ongoing. The cases in question have been acted upon. The State has conducted further analysis into ensuring that all reporting is available to management throughout all offices with clarity on the current timeliness status made obvious.
2. This particular case has been closed as required, with the parents' case also now handled correctly per current case status for all financial and non-financial reasons. Resolved on 03/16/20.
3. The worker involved with conditionally approving the case in question will be provided targeted information and training on what was incorrectly handled in the case. Additionally, expectations will be reminded to workers across DFR via Flash Bulletin on what information is required to substantiate a conditional approval determination. On 03/16/20 targeted information and training

was provided to the worker in question. Flash Bulletin will be provided to all workers once the current Public Health Emergency ends.

FINDING 2019-019 – PERIOD OF PERFORMANCE
Fiscal year in which the finding initially occurred: 2019
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Health & Human Services
Contact Person Responsible for Corrective Action: Scott Krumwied, ASD
Contact Phone Number: 317-396-2009

Status of Audit Finding:

DDB has and will cancel all pending authorizations at the close of the seventh quarter of the year the authorization was created. After the seventh quarter, if payment is requested and determined justified, those authorizations will be processed by DDB through FSSA Fiscal once a quarter to assure they are funded from the correct year. Authorizations are closed after the close of the seventh quarter of each year. Corrective action was taken late in SFY20.

FINDING 2019-020 - REPORTING
Fiscal year in which the finding initially occurred: 2019
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Health & Human Services
Contact Person Responsible for Corrective Action: David Nelson
Contact Phone Number: 317-233-3045

Status of Audit Finding: Corrective Action Taken.
The review and internal control process for the SSA-4514 report has been enhanced.
Separate queries, one showing T&L hours summarized by employee by time reporting code (TRC) and the second query showing the same T&L hours summarized by the date the hours were worked were run and compared to verify both had the same total hours ensuring no employees were missing on the TRC listing.
The SSA-4514 template was reviewed to find employees with paid hours but missing a job classification. The missing classifications were added and the Employee Classification worksheet was reviewed by DDB to provide any updates to employee job classifications. The last review with update was returned by Desralita Moore on Thursday, July 9, 2020.
The final SSA-4514 was prepared and sent to DDB for further review and submission
This finding is considered resolved.

FINDING 2019-021 – SPECIAL TESTS & PROVISIONS – CONSULTATIVE EXAMINATIONS
Fiscal year in which the finding initially occurred: 2019
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: U.S. Department of Health & Human Services
Contact Person Responsible for Corrective Action: Scott Krumwied, ASD
Contact Phone Number: 317-396-2009

Status of Audit Finding: Corrective Action Taken. DDB has added to the license and federal suspension and disbarment status instructions that Attending Physician (AP) Consultative examinations and hospitals are included in those vendors that need annual reviews. DDB is in the process of its annual check of the license and federal suspension and disbarment status. At the same time, we will assure that

the MOU has been obtained from each vendor. Instructions also stress that for each vendor including AP's, a license and federal suspension and disbarment status is reviewed and cleared, and that a MOU is signed prior to the occurrence of the first exam. All actions will be signed off and communication of completion will be sent via email between the Professional Relations Officer and the Department Supervisor. All MOU's are on file and all license and federal suspension and disbarment statuses have been completed for Attending Physician (AP) Consultative examinations, hospitals and all new vendors prior to the first appointment.

Indiana Department of Health

Eric J. Holcomb
Governor
Kristina M. Box, MD, FACOG
State Health Commissioner

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING **2019-022**
Fiscal year in which the finding initially occurred: 2019
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: **Department of Health and Human Services**
Contact Person Responsible for Corrective Action: **Hector Velez-Orengo, HIV Finance Manager**
Contact Phone Number: **317-234-3800**

Status of Audit Finding:

Corrective action was taken.

The Indiana Department of Health has implemented a comprehensive tracking and monitoring process for all federal funding streams available to HIV. This system of effective internal controls mitigate risk. Draws of federal monies have a dual review system in place.

Management's previously outlined processes monitors the grant periods, the federal budget, state match, rebate dollars, expenses, and the like and allows for a thorough examination of summary federal funding mechanisms along with activity. This information is regularly reviewed in a collaborative manner between program area and Finance in order to mitigate any potential risk of noncompliance.

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CORRECTIVE ACTION PLAN

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2019-023

Fiscal year in which the finding initially occurred: 2019
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Department of Defense
Contact Person Responsible for Corrective Action: John Silva
Contact Phone Number: 317-247-3254

Status of Audit Finding:

We continue to work to achieve the highest degree of integrity with period of performance. While this issue continues to be a work in progress as it encompasses multiple offices within the AGO, we have implemented the following measures to mitigate the issue of Period of Performance (PoP). First, the AGO conducted a 'stand down' with responsible employees to conduct additional training and reenforce the importance of PoP. Moreover, all new finance employees that are involved with PoP are now required to enroll and attend the Federal Cooperative Agreement Training sponsored by the National Guard Bureau. Those that have already attended are encouraged to attend every three years.

Second, an additional process was recently implemented between Accounts Receivable, Accounts Payable, and State Contracting to identify invoices by the year in the subject line to eliminate confusion on which year they should be charged against.

Third, projects newly created in PS now have cut off dates that match the Fiscal Year end date.

Throughout the year we will continue to monitor the process and look for additional opportunities to help correct the issues identified in the audit.

John Silva
Controller
AGO

INDIANA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT
We Protect Hoosiers and Our Environment.
100 N. Senate Avenue • Indianapolis, IN 46204
(800) 451-6027 • (317) 232-8603 • www.idem.IN.gov
Eric J. Holcomb
Governor
Bruno L. Pigott
Commissioner

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2019-024
Fiscal year in which the finding initially occurred: **2019**
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: **Not Applicable**
Contact Person Responsible for Corrective Action: **Grant Geiss, Chief Financial Officer**
Contact Phone Number: **317-233-8850**

Status of Audit Finding:
We concur with the findings.

Corrective action was taken. The Corrective Action Plan was implemented in March 2020 and each Payroll Allocation thereafter has abided by the new policies.

Description of Corrective Action Plan:
IDEM Finance has added steps and an equation to our existing payroll allocation instructions and Excel spreadsheet that will compare IDEM employee names across all columns to ensure mismatches are flagged and corrected prior to the payroll allocation. The Payroll Manager and/or Chief Financial Officer verify the allocation of individual's personnel expenses being moved match the "common file" provided by the Auditor of State. IDEM will not process the allocation journal unless the allocation equals the applicable, actual expenses of each employee which is based on the chart fields they used to code their time. A modification to the instructions for the payroll allocation process references this additional action.

Journal Entries in PeopleSoft will be created for retiree and resignation payout amounts to the appropriate General or Dedicated fund after payroll allocation is complete. The fund is dependent on the employee's fund center associated with the employee in PeopleSoft.

FINDING 2019-025
Fiscal year in which the finding initially occurred: **2019**
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: **Not Applicable**
Contact Person Responsible for Corrective Action: **Grant Geiss, Chief Financial Officer**
Contact Phone Number: **317-233-8850**

Views of Responsible Official:
We concur with the finding.

Corrective action was taken. The Corrective Action Plan was implemented in March 2020 and each draw thereafter has abided by the new policies.

Description of Corrective Action Plan:

The Grants Accountant provides the Chief Financial Officer or designee with the packet including invoices, backup, and the ASAP Payment Transaction sheet where the Accountant has entered the amounts manually to draw per the Account ID/ Grant Number. The Chief Financial Officer or designee reviews the data and then signs the 'Reviewed By' line on the Draw Packet form. This is shown in the

"495FED000955 Backup Detail" attachment accompanying this response. If the backup detail is too large to print due to the size/lines of the detail, then it is sent over and reviewed the time the draw is signed. The invoice backup expense detail, and all other relevant data, is saved in the Federal Draw Billing file folder under IDEM's shared folder: "Grants\ Federal Draw Billing\ FDB Invoices"

The Grants Accountant then completes the draw and prints off the ASAP 'Payment Transaction Confirmation' form showing the Chief Financial Officer or designee the actual dollar amount drawn with Account ID number/Grant Number (with all of the previous documentation). The Chief Financial Officer or designee then signs and dates on the 'Confirmed By' line on the Draw Packet Form. This is shown in the "Dep__0000038062_PPG_Draw_backup" accompanying this response.

Once the draw is approved by TOS, the complete packet is then stapled and put in the draw file folder. This is shown in the "Dep__0000038062_PPG_Draw_backup" accompanying this response.

CORRECTIVE ACTION PLAN

FINDING 2020-001

Contact Person Responsible for Corrective Action:

Deanna J. Oware, DWD CFO (317) 232-3269
Deetra L. Smith, DWD Controller (317) 232-1787
Jennifer Chappell, DWD Director of Tax Administration and Trust Fund Accounting (317) 232-7698

Views of Responsible Officials:

Department of Workforce Development (DWD) disagrees with the finding and we believe corrective action is not required, per the explanation provided below.

Description of Corrective Action Plan:

Between March and December 2020, Congress passed and revised several new funding packages intended to provide relief to individuals, businesses, and states affected by the COVID-19 pandemic. During this unprecedented period, the funding mechanisms provided through the US Treasury's Automated Standard Application for Payments (ASAP) were stipulated in legislation and in guidance issued by the US Department of Labor through Unemployment Insurance Program Letters (UIPL). However, ASAP funding mechanisms were not consistently applied by the US Treasury according to the issued guidance. For example, funding lines in ASAP were not designated with the line name that was provided by UIPL 20-20, leading to a misunderstanding as to the availability of funding. Additionally, ASAP fund mechanisms differed from historical precedents applied during the 2008 economic crisis. Specifically, ASAP included Global accounts as a part of the Indiana Trust Fund account. A Global account is one provided by an Act, such as the one that created Emergency Unemployment Compensation in 2008. Global accounts report the potential federal funds available to the state in the state's Trust Fund account. These amounts were historically not reported in Indiana's Trust Fund account.

The Department of Workforce Development's (DWD) original submission of its Unemployment Insurance (UI) financial statements did include these amounts as cash and accounts payable. However, the inclusion was not due to the design or the implementation of our controls over UI financial statement reporting, but instead due to a deliberate effort to follow guidance based on our best understanding at the time.

DWD's current policy for providing the UI financial statements to be included in the State's Comprehensive Annual Financial Report includes reviews by the Director of Tax Administration and Trust Fund Accounting and by the Agency Controller prior to submitting the financial statements for audit. Several email communications were documented between these two staff members along with the contracted CPA who prepares the statements. A significant part of the

discussions centered on the reporting of the CARES Act funds for financial statement purposes. Recognizing the lack of clarity and the uniqueness of the CARES Act funding, as well as the unusual reporting by the US Treasury, DWD sought the advice of the Auditor of State (AOS) for the 2020 financial statements. DWD considered reporting the Global accounts, along with all CARES Act benefit funding as an Extraordinary Item along with a note to the financial statements. However, after further discussions between DWD, our contracted CPA, and AOS, it was determined that we would report all CARES Act benefit funding, including the Global accounts, as accounts payable and as cash received.

During the audit, a discussion occurred that included DWD staff and the contracted CPA along with the auditors to review the treatment of the Global Accounts. Following that discussion, further consultation occurred between DWD and the contracted CPA and AOS. These discussions helped DWD determine that the Global accounts should not be included on the UI financial statements as a part of Cash and Accounts Payable. Although DWD agrees that the original financial statements provided to the auditors did have these amounts incorrectly reported, we do not agree that the incorrect reporting arose out of the design or implementation of our controls in the preparation and presentation of our financial statements. DWD was aware of the unique reporting of the Global Accounts for the CARES Act Funding, had considerable internal discussion and review, and sought advice from outside parties to determine the accounting treatment prior to submission of the original statements. Ultimately, final statements included in the CAFR corrected the error.

As stated previously, reporting during the COVID-19 pandemic by the US Treasury was unusual and unprecedented. This unusual and unprecedented reporting directly relates to DWD's overstatement, not the controls over preparation and presentation of the UI financial statements. DWD maintains that it has sufficient controls in place to detect or correct material misstatements. We contend due to the unparalleled COVID-19 pandemic, the US Treasury reporting and the unique federal benefit programs, the financial statement errors were a result of applying the Generally Accepted Accounting Principle of Consistency when compiling the UI financial statements. We reported all funding recorded in our UI Trust Fund as we have consistently done for more than 12 years. DWD believes that this is a solitary error and does not indicate risk that such an error will be repeated in the future.

FINDING 2020 – 002

Contact Person Responsible for Corrective Action:

Lisa Acobert, SBA Deputy Director, (317) 232-5604
Christina Miller, SBA Assistant Director of Finance, (317) 232-5633
Courtney Everett, AOS Deputy Auditor of Finance, (317) 233-9817

Views of Responsible Official:

The State Budget Agency and the Office of Auditor of State concur with the finding.

Description of Corrective Action Plan:

State Budget Agency
Going forward, these State Budget Agency journals will include supporting documentation showing the destination and source funds of the transfer. This should aid both the initiator and approver of the journal entries in preventing and identifying errors with the accounting entry.

Auditor of State
The Auditor of State has instituted preventative controls at the journal approval level to match both the destination and source funds of the journal entry to the supporting documentation, and reinstituted a detecting control that identifies transfers that cross CAFR funds, and evaluates them for appropriateness.

Anticipated Completion Date:

SBA – Completed as of February 1, 2021

AOS – Completed in February 2021

DEPARTMENT OF THE ARMY AND THE AIR FORCE
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INDIANAPOLIS, INDIANA 46241-4839

CORRECTIVE ACTION PLAN

FINDING 2020-003
Contact Person Responsible for Corrective Action: COL (Ret) John Silva
Contact Phone Number: 317-247-3254

Views of Responsible Official: The AGO concurs with the finding

Description of Corrective Action Plan:

While this issue continues to be a work in progress as it encompasses multiple offices within the AGO, we have implemented the following measures to mitigate the issue of Period of Performance (PoP). First, the AGO conducted a 'stand down' with responsible employees to conduct additional training and reenforce the importance of PoP. Moreover, all new finance employees that are involved with PoP are now required to enroll and attend the Federal Cooperative Agreement Training sponsored by the National Guard Bureau. The first class was conducted on 27-28 April 2021 in Indianapolis at no cost to the state. The Grants Officer Representative will maintain completion certificates or class rosters to ensure that state employees requiring this training get certified every three (3) years. Second, an additional process was recently implemented between Accounts Receivable, Accounts Payable, and State Contracting to identify invoices by the year in the subject line to eliminate confusion on which year they should be charged against.

Third, projects newly created in PS now have cut off dates that match the Fiscal Year end date. Intent is to minimize confusion between annual appropriations vs multi-year appropriations.

Throughout the year we will continue to monitor the process and look for additional opportunities to help correct the issues identified in the audit.

Anticipated Completion Date: 31 December 2021

INDIANA DEPARTMENT OF TRANSPORTATION

100 North Senate Avenue
Room N749
Indianapolis, Indiana 46204

PHONE: (317) 232-0619
FAX: (317) 233-2393

Eric Holcomb, Governor
Joe McGuinness, Commissioner

CORRECTIVE ACTION PLAN

FINDING 2020-004
Contact Person Responsible for Corrective Action: Matthew Beeson
Contact Phone Number: 317-522-9662

Views of Responsible Official:
This finding focuses on the prevention of a non-qualified tester preforming testing functions. The stated controls need to be in place to control the activity of INDOT and Consultant technicians before non-authorized testing takes place. The SiteManager program restricts test data entry only to qualified personnel, so INDOT has measures in place to prevent non-qualified tests to be entered into SiteManager. INDOT has not resolved a way to prevent actual testing by non-qualified technicians, as the control we have in place of SiteManager data entry occurs after the test is complete. In order for a material record to be certified at the conclusion of a contract, the District Testing Engineer must check to see if the required number of passing tests were completed by qualified personnel per the INDOT frequency Manual. Our view is that while this item is important, this is a low risk item because no non-compliance has occurred in the past three years, and unqualified test results cannot be entered in SiteManager.

Description of Corrective Action Plan:

INDOT is currently working on an upgrade of our current SiteManager program. AASHTOWare Project is the new program and it will have superior reporting tools than the current SiteManager software. Target completion date January of 2023.

INDOT is also currently working on a way to notify currently qualified technicians when they are about to expire. One of the problems with this is we do not have contact information for everyone. When implemented, this would tell people that they are about to expire for whichever methods they are qualified for. The plan is to gather all email addresses, and email technicians as they are about to expire.

Anticipated Completion Date:
AASHTOWare: January 2023
Technician email process (manual): November 2021

Indiana Department of Education
Dr. Katie Jenner, Secretary of Education

CORRECTIVE ACTION PLAN

FINDING 2020-005
Amber Patterson
317-232-0564

We concur with the finding. In the future, Indiana Department of Education assures that all required documentation for 21st Century Community Learning Centers will be kept as it pertains to the monitoring of A-133 subrecipients. Indiana Department of Education will monitor all subrecipients as defined by Single Audit, formerly known as OMB Circular A-133. Management will issue decisions on audit findings upon receipt of the subrecipient's audit report. Indiana Department of Education will ensure that subrecipients take appropriate and timely measures to satisfy any corrective actions that have been issued as a direct result of an imposed finding.

As of June 16, 2021, management has established a system of effective internal controls as it pertains to compliance requirements of subrecipient monitoring.

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CORRECTIVE ACTION PLAN

FINDING 2020-006
Amber Patterson
317-232-0564

We concur with the finding. In the future, Indiana Department of Education assures that an effective internal control system related to the grant agreement and the Special Tests and Provisions- Access to Federal Funds for New and Significantly Expanded Charter Schools compliance requirement, will be in place. Indiana Department of Education will ensure that controls will be in place in order to maintain sufficient audit evidence to support compliance requirements. Management will maintain supporting documentation of when a charter school opens or has significantly expanded. Each charter school will be given access to all of the funds for which it is eligible within five months of the opening or expansions date.

Indiana Department of Education wishes to satisfy the aforementioned corrective action that has been issued as a direct result of an imposed finding. In doing so, Indiana Department of Education has acknowledged the imposed finding, and as of July 16, 2021, management has begun the process of establishing a system of effective internal controls that includes verifying current status of all charter schools within the state of Indiana.

FINDING 2020-007
Amber Patterson
317-232-0564

We concur with the finding. Indiana Department of Education will appropriately archive all documentation related to subrecipient monitoring activities. Noncompliance issues identified through subrecipient monitoring will be tracked and followed up on in a timely manner to ensure compliance with grant requirements. All forthcoming documentation, as it pertains to corrective actions, will be received and retained on a platform that is accessible by other users, via a shared drive.

Indiana Department of Education wishes to satisfy the aforementioned corrective action that has been issued as a direct result of an imposed finding. In doing so, Indiana Department of Education has acknowledged the imposed finding, and as of June 16, 2021, management established a system of effective internal controls as it pertains to compliance requirements of subrecipient monitoring. On June 16, 2021, supporting evidence of newly established subrecipient policies and procedures was provided as supplemental documentation.

Eric J. Holcomb, Governor
Terry J. Stigdon, MSN, RN, Director

Indiana Department of Child Services
Room E306 – MS47
302 W. Washington Street
Indianapolis, Indiana 46204-2738

317-234-KIDS
FAX: 317-234-4497

www.in.gov/dcs

Child Support Hotline: 800-840-8757
Child Abuse and Neglect Hotline: 800-800-5556

CORRECTIVE ACTION PLAN

FINDING 2020-008

Contact Person Responsible for Corrective Action: Jennifer Haselwander
Contact Phone Number: 317-234-5841

Views of Responsible Official:

The Department of Children Services (DCS) does concur with this finding.

Description of Corrective Action Plan:

Since the 2019 Federal Audit, the Agency has made a concerted effort to fix this issue. The Agency has undertaken a complete internal audit of all prior 2009 files to determine compliance with appropriate documentation.

The Department of Child Services Central Eligibility Unit assumed responsibility for determining the eligibility for adoption assistance and payment processing as of 01/01/2009. Prior to this date, all eligibility determinations were made by individuals within the local DCS offices. The majority of adoption assistance cases currently in pay status were determined after 01/01/2009. At this time of the 16,273 payments made, 1974 had eligibility determinations made prior to 01/01/2009.

As has been noted in the previous audit reply for 2019, our initial corrective action was focused on adoptions finalized after 01/01/2009. The central eligibility unit completes quality assurance reviews on a sample of eligibility determinations prior to the determination being issued to the local office. After finalization, a quality assurance review was completed as children were placed in pay status to ensure there was a signed agreement in place prior to finalization and to ensure the correct per diem was paid for the correct duration. In addition, a review of the payment file was completed each month prior to payments being issued to help ensure the accuracy of the payments.

Current Status of Project to Review Cases Prior to 2009:

Total Adoption Assistance Cases: 1974. Number of cases received from the local office or scanned from retention file was 1,722(87%). Of these 1,722 cases, 1,319 have been reviewed. 403 are in process.

As part of this review, the foster care determination for each case must be reconstructed, reviewed by Eligibility Staff and undergo a quality assurance review. The amount of reconstruction required for these cases has added several months to the anticipated completion date stated in the prior audit date.

Anticipated Completion Date: 1/10/2022.

FINDING 2020-009

Contact Person Responsible for Corrective Action: Jennifer White
Contact Phone Number: 317-407-5696

Views of Responsible Official:

We agree with the finding

Description of Corrective Action Plan:

Beginning in March 2020, all federal draw packets received from sub-grantee agencies are subjected to the same review and approval process as internal draws. Therefore, the invoices are reviewed to ensure that the backup documentation matches the draw by both a budget analyst and the assistant controller prior to processing. The approvals are documented in a spreadsheet kept electronically to organize draws.

Anticipated Completion Date: March 2020

FINDING 2020-010

Contact Person Responsible for Corrective Action: Jennifer White
Contact Phone Number: 317-407-5696

Views of Responsible Official:

We agree with the finding

Description of Corrective Action Plan:

The SF-425 for the Social Services Block Grant (SSBG) is due on an annual basis 90 days after the close of the federal fiscal year (12/30). A standard operating procedure (SOP) is being created to ensure that the report is correctly completed at the next reporting due date (12/30/21). As part of this SOP, the separation of duties will be completed, with the assistant controller preparing and submitting the report, but the Deputy CFO being required to approve the compiled report prior to submission.

Additionally, the misunderstanding regarding expenditures versus draws has been corrected and will no longer be an issue beginning with the report submitted 12/30/21. The SOP will also define what should be submitted on the report in each required line item. Upon completion of the SOP, it will be made available to SBOA at their request. The SOP will be completed prior to the submission of the 12/30/2021 report.

Anticipated Completion Date: December 2021

FINDING 2020-011

Contact Person Responsible for Corrective Action: Jennifer White
Contact Phone Number: 317-407-5696

Views of Responsible Official:

We agree with the finding

Description of Corrective Action Plan:

DCS has worked diligently with ACF to correct the administrative overspend in our IVB grant awards. To that end, we have reduced administrative spend on the 2019 grant to match the 10% cap and moving forward there will be zero dollars spent out of these grants on admin. Instead, the funding will be used on expenditures that were identified by ACF as non-administrative so as to reduce complexity of the grant usage and ensure that the administrative cap is not exceeded in the future.

Anticipated Completion Date: September 2020

Eric Holcomb, Governor
State of Indiana

Division of Family Resources
402 W. WASHINGTON STREET, ROOM W392
INDIANAPOLIS, IN 46204-2747

CORRECTIVE ACTION PLAN

FINDING 2020-012

Contact Person Responsible for Corrective Action: David Smalley
Contact Phone Number: 317-232-2010

Views of Responsible Official: FSSA concurs with the part of the finding conditionally. DCS concurs with their finding.

FSSA disagrees with the DWD portion of this finding. The Indiana Department of Workforce Development (DWD) claimed their indirect rate approved by their federal cognizant agency, US Department of Labor (DOL), in providing services under the TANF grant. 45 CFR Part 75.414(c)(1) states "…negotiated rates must be accepted by all Federal awarding agencies…" FSSA interprets this to mean the DWD indirect rate approved by the DOL is the correct rate to be used. The Indiana SBOA believes that since DWD an agency within the state governmental unit being audited the indirect rate approved by an agency other than HHS should not apply. Inquiries to the Administration for Children and Families and HHS Cost Allocation Services have provided no guidance that any other rate then the DOL approved rate should be used.

45 CFR 75.414(c)(1) states:

> "(c) Federal Agency Acceptance of Negotiated Indirect Cost Rates. (See also § 75.306.)
>
> (1) The negotiated rates must be accepted by all Federal awarding agencies. An HHS awarding agency may use a rate different from the negotiated rate for a class of Federal awards or a single Federal award only when required by Federal statute or regulation, or when approved by a Federal awarding agency head or delegate based on documented justification as described in paragraph (c)(3) of this section."

Description of Corrective Action Plan (FSSA): In terms of the finding related to First Steps, DFR has spent considerable time with First Steps staff in the recent past in order to determine appropriate billing of services to TANF. We will re-engage in discussions with First Steps in order to determine next steps in terms of reviewing a sample of client level detail billings.

<u>Financial Training for Agencies</u>
We presented the Financial Training, developed by the FSSA, DFR Controller's Office, to each of the agencies or Divisions who got a grant, including DDRS, DCS, and DWD. The training includes how Client Detail must match the Payments to the Vendor/Providers, what is allowable as an administrative

expense, what is allowable as a program expense, and how the agreements and rules limit administrative expense to no more than 15% of total billed charges. In addition, our team researched, prepared, and shared training materials with more examples of administrative expense, specifically under such a TANF Block Grant subgrant agreement for services.

The OV&V MOU Team advised all MOU subgrantees to be sure administrative expense was not double charged. If rates for individual services were developed with administrative expenses of </=15% built in, there could not be separate administrative expense items. The training presented to the agencies and divisions, including DDRS and DCS, explained how no program expense that was not directly providing services to clients, pursuant to one or more of the four TANF purposes, could be charged to the grant. Further, it explained how administrative expenses must support the provision of those services, and those services only. If an expense supported other efforts in addition to their TANF grant program, that cost must be allocated proportionally.

FSSA Worked With DCS -
The OV&V MOU Team has regularly reviewed the Client Level Detail and the Accounts Payable Detail submitted by DCS for their TANF Block Grant MOU Service Programs. Although we do not see the actual invoices from their providers, we see the line item details, down to the individual services and a unique identifier for the individual clients that make up those invoices, and we see the match to the payments made by DCS.
The first batch of Client Level Detail reports we got from DCS in 2016 had the fields we requested, but also much more additional information that was personally identifiable. We worked with DCS to have them modify those reports so that they continued to contain the fields we needed, but would not include client names, SSNs, or phone numbers, etc.

DCS Program Information
DCS has provided FSSA, DFR with the Client Level Detail down to the individual service lines for each client, and the matching information about their agency payments to the providers for the efforts we have called their “Purpose 3 and 4” programs, just as for their other efforts under their TANF Block Grant MOU. Although FSSA has not reviewed the original invoices, these reports contain the lines items that make up those invoices.
The services provided under those programs are listed in the expanded Statement of Work that was incorporated into the MOU under Amendment 001. In addition to the two efforts in the original MOU, Healthy Families Indiana, and Emergency Assistance, these program efforts are:

- Father Engagement Programs
- Parent Education Program
- Parenting/Family Functioning Assessment
- Visitation Facilitation
- Tutoring / Literacy Classes

The Statement of Work provides detail of the types of services and activities being covered, and does not leave open to broad interpretation what activities or services might appear in the invoices or Client Level Detail reports. For each of these program efforts, there are descriptions of the goals, the guiding principles or documents, the services, which qualify, and how each serves TANF purposes.

Description of Corrective Action Plan (DCS)
DCS understands the finding and will engage with field, finance, and other necessary staff to identify the appropriate process and confirm necessary checks and balance are put into place.
In May of 2019, the Fiscal Division assembled a team to look at how payment for services were documented. This process would include the TANF claims cited in this finding. An intensive four day work meeting that included representatives from the Auditor of State, DCS Fiscal and DCS Field Operations were included on the team to gather a wide array of ideas and different perspectives.

The group recommendations were as follows:

1. Prior to submitting invoices into KidTraks, providers must attach all required documentation as defined by service standards into KidTraks.
2. Created a standardized naming format for files.
3. All documentation must be attached in KidTraks on the Case Information page. If there is no documentation or conflicting documentation, then payment will be denied.

A set of uniform service standards to utilize was established.

The go-live date was 9/1/2019. Accountants reviewing claims in KT AP were instructed to not pay claims without an attached report in the designated area on the Case Information page. DCS Controller has implemented daily triage meetings to discuss payment issues and outstanding claims. Daily conversations are had with AOS Senior Staff and AP Supervision regarding questionable claims. In addition, Senior DCS Finance Staff and KT Supervisory Staff meet with the Auditor of State and Senior AOS Management to discuss issues and performance on a monthly basis.

In November of 2020, a further enhancement to the KT AP system was implemented. Going forward from 11-20-2020, the System will collect Accountant and Supervisor approval and provide documentation from the KT AP System for verification.

Description of Corrective Action Plan (DDRS) – The SBOA document mentions the First Steps program in the second paragraph of text, but does not provide more discussion. For DDRS, we know that the OV&V TANF MOU Team worked extensively with DDRS to understand the First Steps program and how expenses were incurred, monitored, reviewed, and allocated to their different funding sources for payment. We have documentation of those discussions we can review and then get with the current staff at DDRS to update our knowledge and see if we can advise on review processes and documentation. We would be proposing to amend the MOU with First Steps in order to require that First Steps conduct a quarterly review to ensure appropriate expenditure for TANF.

Anticipated Completion Date:
DFR will be scheduling meetings with the above noted agencies and their staffs within the next 60 days in order to address the concerns cited in this audit.

FINDING 2020-013

Contact Person Responsible for Corrective Action: David Smalley, DFR Deputy Director for Policy

Contact Phone Number: 317-232-2010

Compliance Requirement: Reporting

Views of Responsible Officials
We would like to note that this is likely a repeat finding due to the overlap in the previous year finding being communicated during the same time frame as this review. Thus, we would be offering the same response as previous finding for 2019 review.

Description of Corrective Action Plan:
For ACF-199 and ACF-209 the “missing childcare data” issue; our corrective action was to:

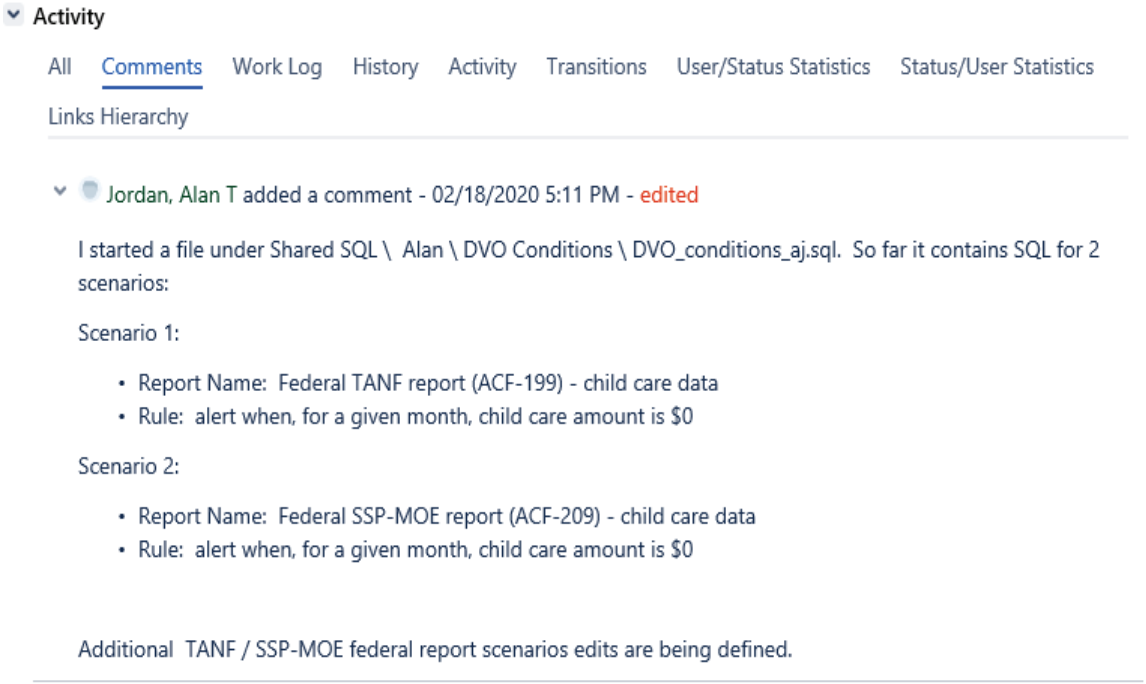
(1) resubmit the ACF-199 and ACF-209 reports for FFY 19 (which will contain the missing data for all months, and;

(2) to set up new data edits in a tool called DVO. We have been working internally with this tool; various testing and development in recent months, and we have implemented the tool in production: DVO – Informatica PowerCenter Data Validation Option: This is a tool that works along with our ETL development software (Informatica PowerCenter) – the tool enables

developers and business analysts to create rules to test the data being transformed during the data integration process.

Here is a copy of the description of new edits completed, to address the “missing childcare data” issue in ACF-199 and ACF-209:

(SSDW request # 11728)



For the ACF-204 report, the report is developed by the Social Services Data Warehouse through various data sources. This report is submitted to David Smalley, DFR Deputy Director, for review and submission to the federal oversight agency via their web service. Before submitting, the information contained in the report is reviewed by the Deputy Director. Programmatically there have been very few changes needed in this report over the years since there have been no dramatic adjustments to TANF policy. Yet this report does continue to be reviewed and adjusted where needed prior to submission.

FINDING 2020-014

Contact Person Responsible for Corrective Action: David Smalley, DFR Deputy Director for Policy

Contact Phone Number: 317-232-2010

Compliance Requirement: Special Tests and Provisions - Child Support Non-Cooperation

Views of Responsible Officials

We would like to note that this is likely a repeat finding due to the overlap in the previous year finding being communicated during the same time frame as this review period. At this stage we would not concur with this finding that FSSA is at fault.

Description of Corrective Action Plan:
We would like to note that this is likely a repeat finding due to the overlap in the previous year finding being communicated during the same time frame as this review. Also, these findings were based on matches through the now retired ICES system. ICES has been replaced by the new eligibility system, IEDSS, and we have not had any issues with this ISETS match since this conversion.

For the finding on the child support sanctions not being timely processed, it is noteworthy to mention that we have mandated timeframes to follow in processing an adverse action to a case. A sanction is obviously an adverse change and thus requires 13-day advance notice prior to effective date. So, if a sanction is initiated for example in latter part of January, it would not be possible to make this change to affect February TANF benefits.

We did request and receive the 5 cases cited under this finding. We did complete a review in the IEDSS system of these 5 cases. We were unable to find any record of a request for sanction due to non-cooperation with child support. We did find several cases where a sanction was initiated but for another reason besides child support.

We continue to have open communications between IEDSS and ISETS staff to ensure that these matches are monitored and identified discrepancies are resolved.

Anticipated Completion Date:
Listed below are the findings from our review of these cases in the IEDSS system.

- 1068590783/10312019 6006147654 closed 11/1/19 Voluntary Quit Sanction from 11/1/19 - 02/01/20;
- 1062292634/08312019 6003736399 closed 01/01/20 for failure to provide info (earnings) No info regarding non-coop in case notes; closure notice for failure to verify
- 1044363032/04302020 6006176932 No case notes or alerts in file re not cooperating; Brittany requested 2 of the 4 children to be removed from TANF in 4/2020 but was advised all children mandatory participants; case was converted to IEDSS on 4/6/20;
- 1085541082/12312019 6008804756 No compliance records found and no case notes re non-coop missed appt; info regarding IMPACT sanction for failure to comply on 11/27/19;
- 1050151453/07312020 6009862353 TANF closed 7/1/20 for failure to verify income; No case notes for noncooperation for time period cited

FINDING 2020-015

Contact Person Responsible for Corrective Action: David Smalley, DFR Deputy Director for Policy

Contact Phone Number: 317-232-2010

Compliance Requirement: Special Test and Provision, Penalty for Failure to Comply with Work Verification Plan

Views of Responsible Officials:
DFR respectfully responds that further case specific information be provided (10 cases cited) so that appropriate follow up review of these cases can be conducted. There were instances identified where the required documentation to support the average unsubsidized employment reported as a part of the Work Participation Rate was not maintained by FSSA. However, we would like to be able to attempt to locate this documentation as should be part of the electronic case record.

Description of Corrective Action Plan:
We would like to note that this is likely a repeat finding due to the overlap in the previous year finding being communicated during the same time frame as this review.

As noted previously in corrective action responses, employment hours have historically been back-filled as part of the late reported employment process used in measuring work participation rate. We will be re-evaluating this process to ensure that hours are being appropriately updated.

Anticipated Completion Date:
Once we receive the specific cases cited, we will evaluate and meet with the Data Warehouse to determine if any changes need to be made in reporting. We would estimate that an update could be provided in the next 30 days once cases are provided for review.

Eric Holcomb, Governor
State of Indiana

Division of Disability and Rehabilitative Services
402 W. WASHINGTON STREET, P.O. BOX 7083
INDIANAPOLIS, IN 46207-7083
1-800-545-7763

CORRECTIVE ACTION PLAN

FINDING 2020-016
Contact Person Responsible for Corrective Action: Theresa Koleszar
Contact Phone Number: 317-910-5455

Views of Responsible Official: We concur with this finding

Description of Corrective Action Plan: The Bureau of Rehabilitation Services (BRS) has been ramping up pre-employment transition services (Pre-ETS) expenditures for the last few years. 15% of federal Vocational Rehabilitation (VR) funds are set aside in a designated Pre-ETS project in PeopleSoft. While all FFY20 Pre-ETS earmark funds were encumbered, Pre-ETS expenses were lower than projected due to the COVID-19 pandemic. With most schools closing in March 2020, and many students continuing to learn remotely during the 2020-2021 school year, a significantly decreased number of students accessed Pre-ETS. Some Pre-ETS contractors also paused their programming for several months while they worked to convert some services to be provided remotely. Summer 2020 programming also occurred on a much smaller scale than budgeted due to the pandemic.

BRS provided training to Pre-ETS contractors in spring and summer of 2020 to provide guidance on remote delivery of Pre-ETS and shared promising practices and resources for reaching students to provide services. Many schools reopened for in-person learning; however, some do not allow outside staff in schools. BRS is working with contractors to continue to reach out to new schools to offer services and revisit conversations with other schools regarding service continuation. Pre-ETS provision and spend has begun to increase over the past several months, however VR does not anticipate spending the full 15% for FFY20 in light of the pandemic. Many state VR agencies are experiencing a similar scenario and have been advocating for a temporary waiver of the earmark requirement at the federal level. Betsy DeVos, former U.S. Secretary of Education, also advocated for this waiver request. At this time, a waiver has not been granted. BRS has worked with contractors to increase Summer 2021 programming and is also encouraged about an increase in Pre-ETS as the next school year begins.

In reviewing Pre-ETS contract utilization over the past three years, BRS has identified that most contractors are not utilizing all of their funding. BRS anticipates that in a more typical year, average contract utilization will be 75-80%. VR has implemented a new strategy with FY21 and FY22 contracts of encumbering more than 15% of dollars to account for under utilization of contracts. While there are valid reasons for underutilization, e.g., staff turnover, budgets are based on projections, access to schools, effects of the pandemic, etc., BRS has worked with each contractor to update projections and will be modifying contracts as necessary. BRS is also investigating an added line on contracts to provide funding for stipends for students participating in Pre-ETS work experience services. This suggestion has been received favorably by contractors and we anticipate implementing this strategy as of October 1, 2021. BRS and DWD also continue to partner to serve students with disabilities through the Jobs for America's Graduates (JAG) program. An increase in funding has been applied to the MOU with DWD.

Anticipated Completion Date: VR anticipates spending the 15% Pre-ETS earmark for the FFY21 VR federal grant, and subsequent years. As VR has FFY21 carryover, we anticipate that the full earmark for FFY21 will be spent by December 2022. Encumbrances are already in place and exceed the minimum 15% requirement.

Eric Holcomb, Governor
State of Indiana

Office of Medicaid Policy and Planning
402 W. WASHINGTON STREET, ROOM W374, MS 07
INDIANAPOLIS, IN 46204-2739

CORRECTIVE ACTION PLAN

FINDING 2020-017

Contact Person Responsible for Corrective Action: Sunshine Beam
Contact Phone Number: (317) 234-8697

Views of Responsible Official: We disagree with the non-compliance findings.

The sub-findings to this FINDING had instances of Medicaid and CHIP case concerns. The disagreement with these findings are detailed below:

Medicaid:
The agency does employ required controls for segregation of duties (required Medicaid-related CFRs cite internal control requirements rather than "segregation of duties"):

All Medicaid casework verifications are conducted by authorized State employees, subject to review by Quality Assurance (QA), Quality Control (QC), and SBOA audits to further mitigate the risks of any mishandling of cases, with the additional downstream controls from the Office of Administrative Law Proceedings (OALP) to handle any appeals, as applicable.

QA: A dedicated vendor, competitively procured by the State with approval from CMS and FNS, conducts statistically significant sampling of all casework executed to confirm that processing by the system and workers is done correctly end to end. They will cite any findings to the State for mitigation of the case itself as well as providing recommended updates to casework, training, system, etc. in the future to mitigate the risk of the finding occurring again.

QC: Dedicated State staff conduct federally directed statistically significant sampling of all Medicaid cases, regardless of category. This QC work is done under the guidance, facilitation, and management directly from CMS via Payment Error Rate Measurement (PERM) reviews. Quality Control staff from CMS oversee all QC activities to ensure that all Medicaid categories are sampled and analyzed accurately by the State's QC staff. Further, CMS checks to see that all casework is done according to expected CFRs and guidance required by CMS. The categories applicable to the findings from SBOA are not excluded from the CMS review. All CMS-overseen Indiana Health Coverage Programs, including every Medicaid and CHIP category, are within the CMS review. CMS has never cited any concerns with "segregation of duties" and/or lack of internal controls in any of their reviews, including the timeframe of casework evaluated by SBOA.

SBOA: While the SBOA does not report to CMS, they do ensure that the casework they review complies with Medicaid program requirements. SBOA did not cite any concerns with FINDING 2019-018 FSSA responses in which the agency disagreed with SBOA findings. Further, all Medicaid cases analyzed in this most recent SBOA review were not cited for any incorrect final eligibility determination results (i.e., denial, approval, and Health Coverage category provided) or evidence of collusion.

In terms of the missing documentation to research historical casework, those particular cases were initiated and/or determined and managed within the legacy eligibility case management system that has been since decommissioned. This legacy eligibility system was no longer the system of record after September 30, 2020. IEDSS fully stores and archives all casework-related artifacts, including interface results, at this time; therefore, no further rectification is required to address documentation retention in future casework.

CHIP

In terms of the missing documentation to research historical casework, those particular cases were initiated and/or determined and managed within the legacy eligibility case management system that has been since decommissioned. This legacy eligibility system was no longer the system of record after September 30, 2020. IEDSS fully stores and archives all casework-related artifacts, including interface results, at this time; therefore, no further rectification is required to address documentation retention in future casework.

Further, dedicated State staff conduct federally directed statistically significant sampling of all CHIP cases, regardless of category. This QC work is done under the guidance, facilitation, and management directly from CMS via Payment Error Rate Measurement (PERM) reviews. Quality Control staff from CMS oversee all QC activities to ensure that all CHIP categories are sampled and analyzed accurately by the State's QC staff. Further, CMS checks to see that all casework is done according to expected CFRs and guidance required by CMS. The categories applicable to the findings from SBOA are not excluded from the CMS review. All CMS-overseen Indiana Health Coverage Programs, including every CHIP category, are within the CMS review. CMS has never cited any concerns with the system not interfacing to required partners and/or not retaining applicable documentation.

Further, the FINDING cited by SBOA provided the following CFR as applicable, and details below reiterate and clarify how FSSA DFR operations and systems comply with all aspects of these citations as well as other CMS CFR and guidance requirements:

Overall, DFR's systems and operations comply with 42 CFR 433.112. This CFR is all encompassing in its expectations of full compliance with PPACA and its expectations for casework, systems, interfaces, and security, which includes policy, operational, QC, MARS-E, separation of duties, and archive/retention requirements. Compliance with all aspects of this CFR is required by CMS to receive enhanced maintenance & operations (M&O) funding. Further, it is required as a component of design, development, and implementation (DDI) project and funding closeouts. CMS has approved the State's compliance with this CFR following PPACA implementation efforts in 2013. Further, the State has been approved with no open findings to be addressed in each year since that time. Most recently, CMS approved the close-out of the IEDSS DDI project and funding with no open compliance findings in 2021.

In compliance with 45 CFR 75.303, all Medicaid casework verifications are conducted by authorized State employees, subject to review by Quality Assurance (QA), Quality Control (QC), and SBOA audits to further mitigate the risks of any mishandling of cases, with the additional downstream controls from the Office of Administrative Law Proceedings (OALP) to handle any appeals, as applicable.

QA: A dedicated vendor, competitively procured by the State with approval from CMS and FNS, conducts statistically significant sampling of all casework executed to confirm that processing by the system and workers is done correctly end to end.

QC: Dedicated State staff conduct federally directed statistically significant sampling of all Medicaid cases, regardless of category. This QC work is done under the guidance, facilitation, and management directly from CMS via Payment Error Rate Measurement (PERM) reviews. Quality Control staff from CMS oversee all QC activities to ensure that all Medicaid categories are sampled and analyzed accurately by the State's QC staff. Further, CMS checks to see that all casework is done according to expected CFRs and guidance required by CMS. The categories applicable to the findings from SBOA are not excluded from the CMS review. All CMS-overseen Indiana Health Coverage Programs, including every Medicaid and CHIP category, are within the CMS review. CMS has never cited any concerns with

"segregation of duties" and/or lack of internal controls in any of their reviews, including the timeframe of casework evaluated by SBOA.

Further, the State has been fully MARS-E compliant, per security assessments done within the agency, by third parties, and verified by CMS since 2013 (annual self-assessment, third party assessment required no later than every 3 years, quarterly POAM submissions to CMS, and annual SSP review by CMS with Authority to Connect (ATC) approved every 3 years. Lack of ATC disallows a state from connecting to the CMS Federal Data Services Hub (FDSH) and conducting Medicaid eligibility). This compliance includes role-based security and separation of duties requirements, and CMS has not indicated any deficiencies with the State's interpretation of internal controls as cited in the System Security Plan (SSP) and corresponding Plan of Action & Milestones (POAM) documentation.

In compliance with 42 CFR 435.907, the State was found by CMS to be fully compliant with 42 CFR 433.112 for PPACA compliance, which includes paper, online, and phone Medicaid application requirements. As part of this compliance, the agency does require signature as part of initial application.

In compliance with 42 CFR 435.406, the State was found by CMS to be fully compliant with 42 CFR 433.112 for PPACA compliance. As part of this compliance, the State established interfaces (both electronic and paper) with the CMS Verification of Lawful Presence (VLP) service. This service does provide required citizenship and lawful presence data. Further, the State has established interfaces with SSA to verify SSN, and the State will follow up with the client to confirm citizenship documentation if VLP/SSA data is insufficient. The State will solicit the client to provide written confirmation of citizenship pending status and/or other acceptable proof as applicable, prior to approving benefits. This data is all stored with the case record within IEDSS.

In compliance with 42 CFR 457.380, the State was found by CMS to be fully compliant with 42 CFR 433.112 for PPACA compliance. As part of this compliance, the State established interfaces with the Verify Current Income (VCI) service hosted by the CMS Federal Data Services Hub (FDSH) for current income data. The data is retained by the system in case records.

In compliance with 42 CFR 435.948, the State was found by CMS to be fully compliant with 42 CFR 433.112 for PPACA compliance. As part of this compliance, the State established interfaces with the Verify Current Income (VCI) service hosted by the CMS Federal Data Services Hub (FDSH). Further, the State established all required financial and non-financial interface data with the Social Security Administration (SSA), which required and received confirmation by the SSA for correct end to end functionality and State data consumption prior to implementation. The data from these interfaces is retained by the system in case records.

In compliance with 42 CFR 435.914, the State was found by CMS to be fully compliant with 42 CFR 433.112 for PPACA compliance. This compliance included verification of the data retained and stored in case records, further validated in MARS-E compliance activities required and overseen by CMS. CMS has not indicated any deficiencies with the State's interpretation of internal controls as cited in the System Security Plan (SSP) and corresponding Plan of Action & Milestones (POAM) documentation.

Description of Corrective Action Plan: In alignment with 2 CFR 200.511(c), no Corrective Action applicable.

Anticipated Completion Date: N/A

Eric Holcomb, Governor
State of Indiana

Office of Medicaid Policy and Planning
402 W. WASHINGTON STREET, ROOM W374, MS 07
INDIANAPOLIS, IN 46204-2739

CORRECTIVE ACTION PLAN

FINDING 2020-018
Contact Person Responsible for Corrective Action: Amelia A. Hilliker
Contact Phone Number: 317-234-2129

Views of Responsible Official
The Indiana Family and Social Services Administration (FSSA) Indiana Health Care Programs (IHCP) Office of Medicaid Policy and Planning (OMPP) concur with the finding that an effective internal control system has not been implemented.

Our concurrence is not based upon the review of the identified and reported overpayments ("overpayments") by the Indiana State Board of Accounts (SBOA), as the data needs to be reviewed in the broader context of the CMS-64 reports. SBOA reviewed 582 overpayments which spanned seven (7) CMS-64 reports. Of those 582 overpayments, forty-eight (48) were in error which is a general error rate of 8.25%. Taking the overpayment issues and reviewing them in the broader CMS-64 report context, that equates an average of seven (7) overpayments in error with each CMS-64 report. In 2020 the average number of overpayments on a CMS-64 report was 2,236. Using the average of seven (7) overpayments in error there is an average error rate of 0.31%. Such an average error rate is very acceptable. However, FSSA does agree that there is not an internal control system in place and therefore is instituting this corrective action plan (CAP).

Description of Corrective Action Plan
When reviewing the overpayments in error, the underlying issue is human error with data entry. The CMS-64 report was previously completed by running multiple reports in the Fraud and Abuse Detection System (FADS) and combining these reports into one excel report. This would include checking for duplicative and missed data, an area for human error. Going one step back in the process, the data on these reports are manually entered by OMPP Program Integrity (PI) and FADS Vendor staff. A simple mis-stroke of a key can easily create an overpayment in error. The focus of this CAP will be to work to both eliminate data entry errors and have a quality review before submission.

Elimination of Data Entry Error
The first part of the CAP has already been implemented. On July 1, 2021, OMPP switched its FADS vendor from IBM Watson Health to Deloitte & Touche. As part of this transition, the new system used by OMPP PI and Vendor staff to both enter and pull the financial information required to complete the CMS-64 removed a lot of the opportunity for data and human error. The new system, Pallium, does not require the user to enter the claim number and the amount to be recovered. A user instead simply clicks on the appropriate claim (see *Figure 1* below) to identify

it as a claim for future overpayment recovery. When selected, the system pulls in the claim's data straight from FSSA's electronic data warehouse, which is the source of truth for claim information. This will greatly decrease the chance for data entry errors such as inappropriately entering or forgetting claim information, and lead to a decrease in overpayment errors as it does not rely on an individual to key in the information.

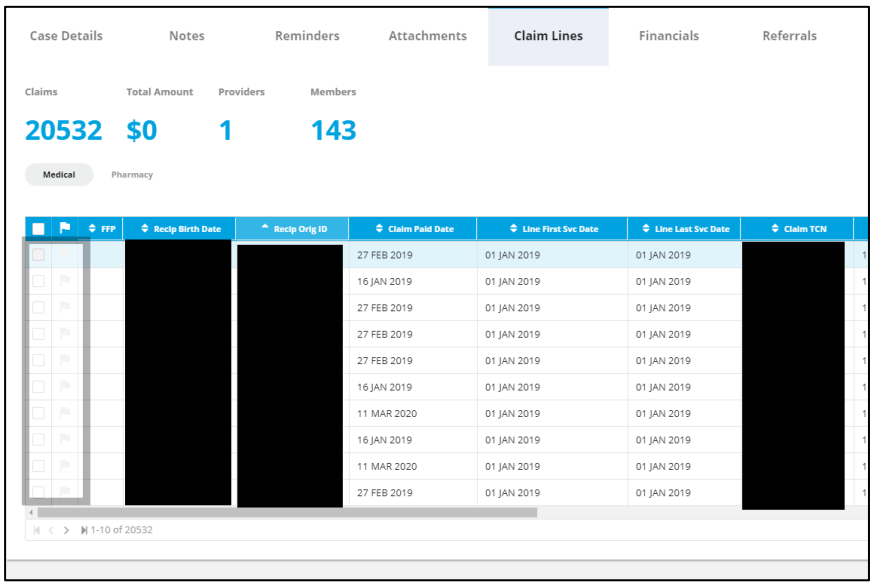


Figure 1 - The Flag icon when clicked selects the claim for future recoupment

Additionally, with the new Pallium system, instead of using multiple reports to create the CMS-64 information, one single report can be pulled from the system, using the claims flagged by users.

Quality Review

While the recent system change does eliminate most of the data entry issues, people and systems are not perfect and there should still be an internal review of the data before submission. The OMPP PI staff will undertake to complete such a review with each CMS-64 report submission. Prior to submission the four (4) members of the PI Audit Team and the Director of PI will each randomly select ten (10) calculated overpayments and check the amount reported on the CMS-64 report to the Final Calculation of Overpayment (FCO) letter. This FCO letter is the communication sent to IHCP Providers requesting the repayment of the overpayment, and the amount on the FCO should match the amount on the CMS-64 report. Any errors upon review will be completed before the submission of the CMS-64 report. The chosen staff members, particularly the Audit Team, work daily on various audits that result in FCOs and would have the best knowledge to both identify the error and resolve it quickly.

Anticipated Completion Date

As indicated above, the system change has been implemented and staff are currently using the new feature. As such FSSA considers that part of the CAP completed.

The Quality Review portion of the CAP will be completed in advance of the submission of the Q4-2021 CMS-64 Report. This entails the creation of a policy and procedure that lays out the

requirements and steps each staffer will take to pull and review the FCO amount and amount reported on the CMS-64. It will also include the steps that need to be taken to correct any errors and do so quickly. FSSA anticipates having the policy and procedure completed by August 6, 2021, so it can be implemented well in advance of the Q4-2021 CMS-64 Report's submission.

Eric Holcomb, Governor
State of Indiana

Office of Medicaid Policy and Planning
402 W. WASHINGTON STREET, ROOM W374, MS 07
INDIANAPOLIS, IN 46204-2739

CORRECTIVE ACTION PLAN

FINDING 2020-019

Contact Person Responsible for Corrective Action: Ryan Callahan
Contact Phone Number: 371.233.6964

Views of Responsible Official: I concur with the finding.

Description of Corrective Action Plan:

OMPP will develop a confidentiality agreement for each contracted party that uses the Medicaid NCCI files posted on the MII. The confidentiality agreement will include language addressing the following guidelines, outlined in the Medicaid NCCI Technical Guidance Manual:

- Disclosure shall be limited to only those responsible for the implementation of the quarterly state Medicaid NCCI edit files. Disclosure shall not be made prior to the start of the new calendar quarter.
- After the start of the new calendar quarter, a Contracted Party may disclose only non-confidential information contained in the Medicaid NCCI edit files that is also available to the general public found on the Medicaid NCCI webpage.
- The Contracted Party agrees to use any non-public information from the quarterly state Medicaid NCCI edit files only for any business purposes directly related to the implementation of the Medicaid NCCI methodologies in the particular state.
- New, revised, or deleted Medicaid NCCI edits shall not be published or otherwise shared with individuals, medical societies, or any other entities unless it is a Contracted Party prior to the posting of the Medicaid NCCI edits on the Medicaid NCCI webpage.
- Implementation of New, revised, or deleted Medicaid NCCI edits shall not occur prior to the first day of the calendar quarter.
- Only a state Medicaid agency has the discretion to release additional information for selected individual edits or limited ranges of edits from the files posted on the MII.
- State Medicaid agencies must impose penalties, up to and including loss of contract, for violations of any confidentiality agreement relating to use of the MII edit files."

Anticipated Completion Date: 10/1/2021

Eric Holcomb, Governor
State of Indiana

Indiana Family and Social Services Administration
402 W. WASHINGTON STREET, P.O. BOX 7083
INDIANAPOLIS, IN 46207-7083

CORRECTIVE ACTION PLAN

FINDING 2020-020
Contact Person Responsible for Corrective Action: Scott Krumwied, ASD
Contact Phone Number: 317-396-2009

Views of Responsible Official: FSSA does not concur with the finding related to the security system contract. An RFI was issued with funds reserved in FFY 2015. Even though delays in finalizing the contract were incurred the funding remained budgeted in FFY15. Therefore FFY 2015 funds were used when the contract activation occurred in 2018.

Description of Corrective Action Plan:
DDB has and will cancel all authorizations that are pending at the closed of the seventh qtr. of the year the authorization was created. After the seventh quarter, if payment is requested and determined justified those authorizations will processed by DDB through FSSA Fiscal once a quarter to assure they are funded from the correct year.
The corrective action was taken late in SFY20. Transactions occurred in SFY20 prior to the corrective actions from the SFY19 similar finding.

Anticipated Completion Date: Complete

Indiana Department of Health

Eric J. Holcomb
Governor

Kristina M. Box, MD, FACOG
State Health Commissioner

CORRECTIVE ACTION PLAN

The Indiana Department of Health submits this corrective action plan to the State Board of Accounts concerning the program review and findings for Women, Infants, and Children (WIC) and Immunizations program the for the following findings.

2020-021-WIC Program
2020-022-WIC Program
2020-023-WIC Program
2020-024-Immunization Program

Each finding and response of corrective action and Indiana Department of Health responsible party is identified, and specific corrective action is listed in this plan and linked to by specific finding citation.

FINDING 2020-021
Contact Person Responsible for Corrective Action: **Laura Chavez**
Contact Phone Number: **317-234-6158**

Views of Responsible Official: **Management Concurs with the finding**

Response and Description of Corrective Action Plan:

- The IDOH WIC program has implemented the following internal controls to address this issue:
    - Required clinic staff training upon starting employment – Clinic Services Training, Nutrition and Clinic Services Training, INWIC training.
    - Indiana WIC Policies and Procedures – Standard Income Eligibility Household Size and Calculating Income, Identification, Residency Requirements, Separation of Duties and Conflict of Interest for Employees, Termination, Ineligibility, and Information Technology Resources.
    - Internal controls of eligibility determination include the MIS system. Each eligibility field – ID, residency and income require an entry. The system will not allow you to continue the certification unless these fields are completed.
    - The local agency management evaluation conducted by state WIC staff is completed to ensure compliance with Federal Regulation 7 CFR Part 246.19 Management evaluation and monitoring reviews.
    - (b) State agency responsibilities
        - (3) The State agency shall conduct monitoring reviews of each local agency at least once every two years. Such reviews shall include on-site reviews of a minimum of 20 percent of the clinics in each local agency or clinic, whichever is greater. The State agency may conduct such additional on-site reviews as the State agency determines to be necessary in the interest of the efficiency and effectiveness of the program. Eligibility

determination is included as part of the on-site observation process during the local agency management evaluation.

- Any findings found through observation of local agency staff completing Certification intake are documented and reviewed with the local agency. The local agency must then provide follow up response to the State's written corrective action. The State's corrective actions require staff retraining with a post training test and observation period. During this post training test period, the local agency Coordinator is responsible for conducting staff observations to ensure staff compliance with conducting eligibility screening.
- If a client was identified during the local agency management evaluation or at any other time as incorrectly assessed as eligible for the Indiana WIC program, eligibility would be reassessed as per WIC Federal Regulation 246.7 (h) (1) (1)(ii):
- Mandatory reassessment of income eligibility mid-certification. (i) The local agency must reassess a participant's income eligibility during the current certification period if the local agency receives information indicating that the participant's household income has changed. However, such assessments are not required in cases where sufficient time does not exist to effect the change. Sufficient time means 90 days or less before the expiration of the certification period. (ii) Mandatory disqualification mid-certification for income ineligibility. The local agency must disqualify a participant and any other household members currently receiving WIC benefits who are determined ineligible based on the mid-certification income reassessment. However, adjunctively-eligible WIC participants (as defined in paragraphs (d)(2)(vi)(A) or (d)(2)(vi)(B) of this section) may not be disqualified from the WIC Program solely because they, or certain family members, no longer participate in one of the other specified programs. The State agency will ensure that such participants and other household members currently receiving WIC benefits are disqualified during a certification period only after their income eligibility has been reassessed based on the income screening procedures used for applicants who are not adjunctively eligible.

Anticipated Completion Date: currently in practice with program

FINDING 2020-022

Contact Person Responsible for Corrective Action:
Adam Novotney, Chief Financial Officer
Michael P. Mendyk, Director of Grants and Contracts
Hector Velez-Orengo, Deputy Controller
Naylin Lucas, WIC Finance Manager
Contact Phone Number: 317-234-8743

Views of Responsible Official: **Management Concurs with the finding**
Response and Description of Corrective Action Plan:

The Indiana Department of Health has implemented a comprehensive tracking and monitoring process for all federal funding streams the agency receives.

Management has established and maintains effective internal control over Federal Awards that provides reasonable assurance that the agency is managing Federal awards in compliance with Federal statutes, and terms and conditions of the Federal award. Regarding cash management, the Finance division complies with the State Accounting Manual Chapter 4: accounting for Revenue for the business process and control environment for cash management. Monthly accounting reconciliations are completed for each federal project, and federal draws are based on expenditure data from the reconciliations.

To assist with these reconciliation actions and address this corrective action. The Finance division has developed and will provide the WIC program, tools to assist with reconciliation review these tools are:

1. "WIC Rebates" the 1st spreadsheet to track all expenses and rebate revenue with the check numbers and date deposit and the spreadsheet will have a tab that will have a formula to calculate the need of federal funds on a monthly basic this will be archived on our shared drive to have the history for future audits.

2. "WIC P.O. Tracker" the 2nd spreadsheet that the program will have a monitor person to review the invoices of the different contracts and enter them into this spreadsheet and review them at the end of each month to make sure they are paid inside the month and we take them in consideration before we request a reimbursement of the federal government.

3. Program SOP The WIC program will develop a SOP to make sure all steps are being follow and are in compliance with the federal award internal control.

4. Quarterly reconciliation meetings between Finance and the WIC program

Anticipated Completion Date: Internal controls currently in practice, Spreadsheet tools roll out July 2021.

FINDING 2020-023

Contact Person Responsible for Corrective Action:
Adam Novotney, Chief Financial Officer
Michael P. Mendyk, Director of Grants and Contracts
Hector Velez-Orengo, Deputy Controller
Naylin Lucas, WIC Finance Manager
Contact Phone Number: 317-234-8743

Views of Responsible Official: **Management Concurs with the finding**

Description of Corrective Action Plan:

The Indiana Department of Health has implemented a comprehensive tracking and monitoring process for all federal funding streams the agency receives.

Management has established and maintains effective internal control over Federal Awards that provides reasonable assurance that the agency is managing Federal awards in compliance with Federal statutes, and terms and conditions of the Federal award. These internal controls comply with guidance in "Standards for Internal Control in the Federal Government "issues 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 (COSO)

Management's outlined processes monitors the grant periods, the federal budget, state match, rebate dollars, expenses and allows for the thorough examination of summary federal funding mechanisms along with activity.

To address this corrective action, and as described in earlier in this corrective action plan, the Finance division has developed and will provide the WIC program, tools to assist with reconciliation period of performance review, these tools are:

1. "WIC Expenses" the 1st spreadsheet will be provided to the WIC program to track all expenses and revenue with the date deposit. the spreadsheet will have a tab that will have a formula to calculate the need of federal funds on a monthly basis. This will be archived on Finance's shared drive to have the history for future audits.

2. "WIC P.O. Tracker" the 2nd spreadsheet for the program will allow program staff to review the invoices of the different contracts and enter them into this spreadsheet and review them at the end of each month to make sure they are paid inside the month and Finance

will take them in consideration before any request a reimbursement of the federal government.

3. "WIC Monthly Reports" The 3rd spreadsheet will give the control to have only current budget period expenses only and place into the right fiscal year.

4. The program will develop a SOP to make sure all steps are being follow and are following the federal award internal control.

Anticipated Completion Date: Anticipated Completion Date: Internal controls currently in practice, Spreadsheet tools roll out July 2021.

FINDING 2020-024

Contact Person Responsible for Corrective Action:
Adam Novotney, Chief Financial Officer
Michael P. Mendyk, Director of Grants and Contracts
Hector Velez-Orengo, Deputy Controller
Contact Phone Number: 317-234-8743

Views of Responsible Official: **Management Concurs with the finding**

Description of Corrective Action Plan:

The Indiana Department of Health has implemented a comprehensive tracking and monitoring process for all federal funding streams the agency receives.

Management has established and maintains effective internal control over Federal Awards that provides reasonable assurance that the agency is managing Federal awards in compliance with Federal statutes, and terms and conditions of the Federal award. These internal controls comply with guidance in "Standards for Internal Control in the Federal Government "issues 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 (COSO)

Management's outlined processes monitors the grant periods, the federal budget, state match, rebate dollars, expenses and allows for the thorough examination of summary federal funding mechanisms along with activity.

To address this corrective action, and as described in earlier in this corrective action plan, the Finance division has developed and will provide the immunization program, tools to assist with reconciliation period of performance review, these tools are:

1. "Immunization Expenses" the 1st spreadsheet will be provided to the immunization program to track all expenses and revenue with the date deposit. the spreadsheet will have a tab that will have a formula to calculate the need of federal funds on a monthly basis. This will be archived on Finance's shared drive to have the history for future audits.

2. "Immunization P.O. Tracker" the 2nd spreadsheet for the program will allow program staff to review the invoices of the different contracts and enter them into this spreadsheet and review them at the end of each month to make sure they are paid inside the month and Finance will take them in consideration before any request a reimbursement of the federal government.

3. "Immunization Monthly Reports" The 3rd spreadsheet will give the control to have only current budget period expenses only and place into the right fiscal year.

4. The program will develop a SOP to make sure all steps are being follow and are following the federal award internal control.

Anticipated Completion Date: Internal controls currently in practice, Spreadsheet tools roll out July 2021.

STATE OF INDIANA

Eric J. Holcomb
Governor

STATE BUDGET AGENCY
212 State House
Indianapolis, Indiana 46204-2796
317/232-5610

Zachary Q. Jackson
Director

Finding: 2020-025

Contact Persons Responsible for Corrective Actions:
John Silva, Col, Retired, Controller, Adjutant General's Office
Contact Phone Number: 317-247-3254

Lisa Acobert, Deputy Budget Director, Indiana State Budget Agency
Contact Phone Number: 317-232-5604

View of Responsible Officials:
The Adjutant General's Office and State Budget Agency concur with your findings. The Adjutant General's Office created a journal at the end of the fiscal year to move eligible COVID-19 expenses to its allocation of Coronavirus Relief Funds (CRF). The journal included ineligible expenses that were later corrected after the close of the fiscal year.

Description of Corrective Action Plan:
The Budget Agency has reviewed the requirements of the CRF program with Staff of the Adjutant General's Office. If there are future journal entries, SBA will review and approve the Agency's proposed journal entries prior to completing the transaction.

Anticipated Completion Date: June 18, 2021

August 18, 2021

CORRECTIVE ACTION PLAN
SBOA Audit 2020

FINDING 2020-026
Contact Person Responsible for Corrective Action:
Deetra L. Smith
Agency Controller

Contact Phone Number:
317-232-1787

Views of Responsible Official:
DWD concurs with the finding that established controls did not prevent or detect the period of performance error for the WIOA grant under review. Internal controls, however, do exist that limit an employee's ability to assign costs or charge time to grants after the period of performance has ended. In order to address the material weakness identified in the review, upon close-out of all federal grants, employees have been retrained to ensure that any FIFO journals only contain expenses that are within the grant's period of performance.

Description of Corrective Action Plan:
DWD has corrected the nine journals by moving those costs to the 2018 WIOA grant. Expenses from the 2018 WIOA grant that were paid during the 2016 WIOA grant period of performance were moved to the 2016 grant in order to ensure that DWD would not incur a loss of funding. DWD financial staff have been retrained on the controls over journals. The current internal control structure has been supplemented with additional training, and will be maintained.

Completion Date:
June 3, 2021

FINDING 2020-027
Contact Person Responsible for Corrective Action:
Jennifer Chappell
Director of Tax Administration and Trust Fund Accounting

Contact Phone Number:
317-232-7698

Views of Responsible Official:
DWD concurs with the finding that established controls did not prevent or detect the Period of Performance error related to the federal reimbursement of the first week of unemployment benefit payments. Once the issue was discovered, the funds in question, however, were returned to the U.S. Treasury within the program's period of performance.

10 N. Senate Avenue
Indianapolis, IN 46204
www.in.gov/dwd

Phone: 317.232.6702
Fax: 317.233.0232

Description of Corrective Action Plan
All aggregate funding authorizations made from UPLINK are vetted with the appropriate UI division to approve the data parameters to be used. Prior to making the first actual draw, the program area and the Trust Fund Accounting (TFA) division within UI will receive the full line-item level data aggregated to produce the authorization amount and will approve that each element of the data selection process matches the agreed to data parameters. Prior to making the first actual draw and after the data has been vetted for inclusion or exclusion of the data elements, either the program area or the TFA division must recompile the data to determine that the aggregated amount is correctly authorized.

Completion Date:
June 28, 2021

FINDING 2020-028
Contact Person Responsible for Corrective Action:
Alishea Hawkins
Associate Chief UI Officer

Contact Phone Number:
317-234-6399

Views of Responsible Official:
DWD concurs that system controls between Indiana Career Connect and Uplink can be strengthened. We do not, however, concur that effective internal controls do not already exist to detect compliance for the RESEA program. DWD has compensating controls through its Benefits Measurement Accuracy (BAM) protocols. When a RESEA issue type is pulled for the federally required audit, all associated actions taken on the claim are reviewed by the BAM team. This includes reviewing if the claimant should or should not have been selected for the RESEA program, the claimant's participation in required RESEA activities, relevant documentation in ICC and uplink, and as well as any and all adjudication actions. Additionally, DWD does not concur that the "effect" could have resulted in the loss of federal funds, as the issue would impact benefit payments and not the UI Admin or RESEA grants received by the USDOL.

Description of Corrective Action Plan:
In order to strengthen existing internal controls, DWD UI will incorporate manual, random checks to the RESEA file from ICC, bi-annually. This additional control will include a UI staff member, manually reviewing a portion of the population to ensure the system is working as designed. More specifically, DWD UI will review selections, if a claimant participated in RESEA required activities, and identify issues for those who did not participate in required activities.

Anticipated Completion Date:
Bi-Annually, beginning with calendar quarter 4, 2021.

10 N. Senate Avenue
Indianapolis, IN 46204
www.in.gov/dwd

Phone: 317.232.6702
Fax: 317.233.0232

FINDING 2020-029 – Regular UI
Contact Person Responsible for Corrective Action:
Regina Ashley
Chief UI & Workforce Solutions Officer

Contact Phone Number:
317-232-0204

Views of Responsible Official:
DWD does not concur with the finding on Regular UI, as the benefit claim was properly determined based upon the information reported by the claimant and the claimant's employer. DWD also ran a quarterly wage crossmatch as required by federal law. The claim was adjudicated correctly with the information DWD had at the time. Also, the effect of the identified issue would not have resulted in the loss of federal funds to the DWD as the Unemployment Insurance unit receives a grant to administer the UI program, and the issue identified relates to a benefit payment. UI benefit payments are paid for by employers who contribute to the UI system.

Description of Corrective Action Plan:
None needed, DWD completes quarterly wage cross matches as required by federal law.

Anticipated Completion Date:
N/A

FINDING 2020-029 – Pandemic Emergency Unemployment Compensation (PEUC)
Contact Person Responsible for Corrective Action:
Regina Ashley
Chief UI & Workforce Solutions Officer

Contact Phone Number:
317-232-0204

Views of Responsible Official:
DWD does not concur with this finding for PEUC. This claimant is an exhaustee per the USDOL guidance, UIPL 17-20, page I-1. The guidance states: "For purposes of PEUC eligibility, an individual is deemed to have exhausted benefits when: • no payments of regular UC can be made under state law because such individual has received all available regular UC based on employment or wages during such individual's base period; or • the individual's right to such regular UC has been terminated by reason of the expiration of the benefit year with respect to which such rights existed (excluding any benefit year that ended before July 1, 2019)." For this claim, the BYE was 2/22/20. Even though the claim had a remaining balance, the benefit year had ended, and an RESEA denial does not carry to the next claim.

Description of Corrective Action Plan:
None needed

Anticipated Completion Date:
N/A

10 N. Senate Avenue
Indianapolis, IN 46204
www.in.gov/dwd
Phone: 317.232.6702
Fax: 317.233.0232

***FINDING 2020-029* - Pandemic Unemployment Assistance (PUA)**
Contact Person Responsible for Corrective Action:
Regina Ashley
Chief UI & Workforce Solutions Officer

Contact Phone Number:
317-232-0204

Views of Responsible Official:
DWD does not concur with the finding for PUA. For Out of State Claimant: The PUA program is based on self attestation. We properly paid based on self-attestation in June 2020. No overpayments have been established because it is under investigation. NOTE: claim was soft locked in June 2020 right after payments made due to a suspect email domain. This may be ID theft but is still being investigated.

For Claimant Not Reporting Work Performed: First, the PUA program is based on self attestation which resulted in the initial payments. Second, the claimant is responsible for reporting wages while working. Reported wages are investigated and appropriately deducted after an investigation. Here, the claimant did not report wages. The employer protest was not completed properly, thus it did not trigger an issue. Wages were detected through the New Hire crossmatch which are being investigated. The crossmatches built into the investigation process appropriately worked to detect New Hire wages. DWD is required to conduct an investigation on any New Hire hit to ensure due process is given to all parties. That investigation is ongoing.

For Claimant Who Appeared to Refuse Work: Per USDOL guidance, self-attestation is required for appropriate payment of PUA claims. Here the claimant self-attested that his place of employment closed. DWD is not required to engage in fact finding on these claims if the claimant self-attests to one of the COVID reasons. Additionally, even if we had engaged in the additional fact finding, the information on the employer that laid off the employee was properly considered.

For Overpayment of Claims: DWD did detect the issue on May 7, 2020, prior to payments releasing. Due to the importance of starting pandemic benefits and the low percentage of impacted claimants, DWD made payments that night and immediately corrected the issue on May 8, 2020, by setting up overpayments and correcting the IDOR match criteria.

Description of Corrective Action Plan:
None Needed.

Anticipated Completion Date:
N/A

10 N. Senate Avenue
Indianapolis, IN 46204
www.in.gov/dwd
Phone: 317.232.6702
Fax: 317.233.0232

Office of Community and Rural Affairs
Community Development Block Grant
SFY20 AUDIT - CORRECTIVE ACTION PLAN
May 13, 2021

FINDING 2020-030
Contact Person Responsible for Corrective Action: Eric Ogle, CDBG Program Director
Contact E-mail: eogle1@ocra.in.gov
Contact Phone Number: (317) 775-4667

Views of Responsible Official:
The Office of Community and Rural Affairs (OCRA) concurs with the first part of the finding, referenced herein as Item A, which is:

> Management of the Office of Community and Rural Affairs (OCRA) had not established an effective internal control system related to the grant agreement and the Reporting compliance requirement. OCRA did not have procedures in place, such as management review of completed reports, over the *Performance and Evaluation Report (PER)* or the *HUD 60002, Section 3 Summary Report*.

On the second part, referenced herein as Item B, OCRA cannot agree or disagree at this time. Item B is:

> Additionally, the *HUD 6002, Section 3 Summary Report, Economic Opportunities for Low-Income and Very Low-Income Persons* contained errors in "Section I: New Hires that Meet the Definition of a Section 3 Resident". Figures reported were cumulative and not reflective of the new hires for the proper reporting period.

OCRA appreciates State Board of Accounts (SBOA) bringing this issue to our attention and understand the rationale behind this item. It has raised many questions on implementing the Section 3 regulations to states for both OCRA and the US Housing and Urban Development (HUD) agency. As such, OCRA and HUD have continued to review past, present, and future guidance. Unfortunately, some of these guidance conflicts may or may not support OCRA's present Section 3 reporting process for our grantees. Since there is a chance that the current process may be in line with guidance from HUD, OCRA feels it would not be appropriate to agree or disagree. Additionally, there have been a couple of significant events that have impacted guidance from HUD, making it difficult to determine the guidance that was in place during the period of performance; they are:

- Oversight of Section 3 recently moved from the Office of Fair Housing and Equal Opportunities to the Office of Community Development and Planning. As a result, guidance for the period of performance covered by the audit would have fallen under the Office of Fair Housing and Equal



Opportunities. Unfortunately, OCRA and HUD have seen a significant difference in the oversight and interpretation of the Section 3 regulations by the two offices.

- In September 2020, HUD finalized revised Section 3 regulations. Unfortunately, this revised rule is causing some confusion between past, present, and future guidance. As such, OCRA and HUD have seen different responses on how reporting should be handled.

Description of Corrective Action Plan:
On Item A, OCRA has reviewed our internal controls related to the PER and Section 3 reports. Based on that review and in consultation with SBOA and HUD, we have revised our processes to include approval reviews before submission to HUD. The processes are now:

- For the PER, in preparation of the Consolidated Annual Performance and Evaluation Report (CAPER), the CDBG program staff will pull the report from HUD's Integrated Disbursement and Information System (IDIS). That report will be reviewed by both the Controller and CDBG Program Director. The Controller's check is for the accuracy of the financial information. The CDBG Program Director checks the accuracy of the activity information. If both find no issues are found, they will approve the PER. However, if either identifies issues, the issues will be addressed, and the process starts again.
- For the Section 3 report, members of the Grant Services staff will collect the reports from the grantees. They will review and then compile the data into a data summary which will be used to create the state-level report. Once the state-level report is created, it will be reviewed by the Senior Program Manager to check for accuracy with the grantee reports and the data summary. Once that accuracy is verified, the state-level report will be sent to the CDBG Program Director. The Director will review the report for accuracy compared to the data summary and alignment with the State's goals. If issues are identified, the report will go back to Grant Service's staff for review and corrections. If no issues are identified, then the report will be approved, and a member of Grant Services will submit it.

On item B, OCRA is continuing to work with HUD to determine the correct reporting process. Once the proper process is determined, OCRA will update its operations to align. Additionally, OCRA will work with HUD the determine how the revised rule will impact the process and make adjustments as needed. In short, once the correct process is determined, OCRA will ensure its operations align.

Anticipated Completion Date:
Item A: Completed
Item B: July 1, 2021

CORRECTIVE ACTION PLAN

FINDING 2020-031 – Cash Management

Contact Person Responsible for Corrective Action:

Brian Berg, CFO

Contact Phone Number:

317-234-4476

Views of Responsible Official:

We concur with the finding.

Description of Corrective Action Plan:

CJI has previously sought and obtained approval to fill two (2) new financial positions in SFY22, a Controller E5 position along with a second Accountant 1 – Grant Project position. With the addition of a 2nd Grant Accountant position, CJI will be able to divide the workload previously performed by a single Grant Accountant, allowing one to focus primarily on grants from the United States Department of Justice (DOJ) while the other focuses on National Highway Traffic Safety Administration (NHTSA) grants. The Controller position will provide CJI Management with a key asset in establishing and maintaining effective internal controls over all aspects of CJI's financial operations, including cash management activities related to the federal draw billing process.

Duties of the Controller position include:

- Supervising fiscal staff and overseeing the accounting management of federal and state accounts;
- developing policies and procedures for general accounting and bookkeeping functions;
- monitoring cash management procedures and insuring federal funds are drawn down as necessary and preparing or reviewing corresponding reports of collection;
- preparing or overseeing the preparation of quarterly federal financial reports for all federal programs and year end close-out reports for all federal programs; and
- supervising and managing all day-to-day operations, including data entry, posting and reconciliation of the automated financial accounting system.

CJI's new CFO has already begun a review of the agency's cashbook and Report of Collection (ROC) process concerning the receipt of payments via check or money order. Following the onboarding of new staff in July, the Controller and CFO will begin reviewing all aspects of CJI's Grant Project Accountant positions. That work will include establishing and maintaining effective internal controls, especially with regards to federal draw billing process as well as the necessary segregation of duties.

In February of 2021, CJI issued a new Fiscal Standard Operating Policies/Procures manual. Through the work of its Controller and CFO, CJI will expand upon, or supplement, the manual with additional documentation to for the purpose of establishing an effective system of internal controls along with aiding its ongoing maintenance.

Anticipated Completion Date:

Concerning the material weakness identified in CJI's cash management activities, related to the federal draw billing process, CJI anticipates completion, by September 30, 2021, of its process to design, establish, document, and implement appropriate internal controls.

A revised CJI Fiscal Standard Operating Policies/Procedures manual, which will include the aforementioned internal controls, is anticipated for completion in January of 2022.

FINDING 2020-032 – Period of Performance

Contact Person Responsible for Corrective Action:

Brian Berg, CFO

Contact Phone Number:

317-234-4476

Views of Responsible Official:

We concur with the finding.

Description of Corrective Action Plan:

Beginning in July, CJI's new Controller and CFO will begin reviewing all aspects of CJI's financial operations, including the charging of costs relative to a grant's Period of Performance. The review's deliverables will include written policies and procedures for general accounting and bookkeeping functions and, in particular the process by which grant costs are reviewed and applied.

In February of 2021, CJI issued a new Fiscal Standard Operating Policies/Procures manual. Through the work of its Controller and CFO, CJI will expand upon, or supplement, the manual with additional documentation to for the purpose of establishing an effective system of internal controls along with aiding its ongoing maintenance.

Anticipated Completion Date:

Concerning the material weakness identified in CJI's recording of costs to federal grants. CJI anticipates completion, by September 30, 2021, of its process to design, establish, document, and implement appropriate internal controls.

A revised CJI Fiscal Standard Operating Policies/Procedures manual, which will include the aforementioned internal controls, is anticipated for completion in January of 2022.

FINDING 2020-033 - Reporting

Contact Person Responsible for Corrective Action:

Brian Berg, CFO

Contact Phone Number:

317-234-4476

Views of Responsible Official:

We concur with the finding.

Description of Corrective Action Plan:

Beginning in July, CJI's new Controller and CFO will begin reviewing all aspects of CJI's financial operations, including the preparation federal financial reports and appropriate quality control steps. The review's deliverables will include written policies and procedures for general accounting and bookkeeping functions and, in particular the financial reporting process for federal grants.

In February of 2021, CJI issued a new Fiscal Standard Operating Policies/Procures manual. Through the work of its Controller and CFO, CJI will expand upon, or supplement, the manual with additional documentation to for the purpose of establishing an effective system of internal controls along with aiding its ongoing maintenance.

Anticipated Completion Date:

Concerning the material weakness identified in CJI's federal financial reporting process, CJI anticipates completion, by September 30, 2021, of its process to design, establish, document, and implement appropriate internal controls.

A revised CJI Fiscal Standard Operating Policies/Procedures manual, which will include the aforementioned internal controls, is anticipated for completion in January of 2022.

Eric Holcomb, Governor
State of Indiana

Office of Medicaid Policy and Planning
402 W. WASHINGTON STREET, ROOM W374, MS 07
INDIANAPOLIS, IN 46204-2739

CORRECTIVE ACTION PLAN

FINDING 2020-034

Contact Person Responsible for Corrective Action: Sunshine Beam
Contact Phone Number: (317) 234-8697

Views of Responsible Official: We disagree with the non-compliance findings.

The sub-findings to this FINDING had instances of Medicaid and CHIP case concerns. The disagreement with these findings are detailed below:

Medicaid:
In terms of the missing documentation to research historical casework, those particular cases were initiated and/or determined and managed within the legacy eligibility case management system that has been since decommissioned. This legacy eligibility system was no longer the system of record after September 30, 2020. IEDSS fully stores and archives all casework-related artifacts, including interface results, at this time; therefore, no further rectification is required to address documentation retention in future casework.

Further, dedicated State staff conduct federally directed statistically significant sampling of all Medicaid cases, regardless of category. This QC work is done under the guidance, facilitation, and management directly from CMS via Payment Error Rate Measurement (PERM) reviews. Quality Control staff from CMS oversee all QC activities to ensure that all Medicaid categories are sampled and analyzed accurately by the State's QC staff. Further, CMS checks to see that all casework is done according to expected CFRs and guidance required by CMS. The categories applicable to the findings from SBOA are not excluded from the CMS review. All CMS-overseen Indiana Health Coverage Programs, including every Medicaid category, are within the CMS review. CMS has never cited any concerns with the system not interfacing to required partners and/or not retaining applicable documentation.

CHIP
In terms of the missing documentation to research historical casework, those particular cases were initiated and/or determined and managed within the legacy eligibility case management system that has been since decommissioned. This legacy eligibility system was no longer the system of record after September 30, 2020. IEDSS fully stores and archives all casework-related artifacts, including interface results, at this time; therefore, no further rectification is required to address documentation retention in future casework.

Further, dedicated State staff conduct federally directed statistically significant sampling of all CHIP cases, regardless of category. This QC work is done under the guidance, facilitation, and management directly from CMS via Payment Error Rate Measurement (PERM) reviews. Quality Control staff from CMS oversee all QC activities to ensure that all CHIP categories are sampled and analyzed accurately by the State's QC staff. Further, CMS checks to see that all casework is done according to expected CFRs

and guidance required by CMS. The categories applicable to the findings from SBOA are not excluded from the CMS review. All CMS-overseen Indiana Health Coverage Programs, including every CHIP category, are within the CMS review. CMS has never cited any concerns with the system not interfacing to required partners and/or not retaining applicable documentation.

Further, the FINDING cited by SBOA provided the following CFR as applicable, and details below reiterate and clarify how FSSA DFR operations and systems comply with all aspects of these citations as well as other CMS CFR and guidance requirements:

Overall, DFR's systems and operations comply with 42 CFR 433.112. This CFR is all encompassing in its expectations of full compliance with PPACA and its expectations for casework, systems, interfaces, and security, which includes policy, operational, QC, MARS-E, separation of duties, and archive/retention requirements. Compliance with all aspects of this CFR is required by CMS to receive enhanced maintenance & operations (M&O) funding. Further, it is required as a component of design, development, and implementation (DDI) project and funding closeouts. CMS has approved the State's compliance with this CFR following PPACA implementation efforts in 2013. Further, the State has been approved with no open findings to be addressed in each year since that time. Most recently, CMS approved the close-out of the IEDSS DDI project and funding with no open compliance findings in 2021.

In compliance with 45 CFR 75.303, all Medicaid casework verifications are conducted by authorized State employees, subject to review by Quality Assurance (QA), Quality Control (QC), and SBOA audits to further mitigate the risks of any mishandling of cases, with the additional downstream controls from the Office of Administrative Law Proceedings (OALP) to handle any appeals, as applicable.

QA: A dedicated vendor, competitively procured by the State with approval from CMS and FNS, conducts statistically significant sampling of all casework executed to confirm that processing by the system and workers is done correctly end to end.

QC: Dedicated State staff conduct federally directed statistically significant sampling of all Medicaid cases, regardless of category. This QC work is done under the guidance, facilitation, and management directly from CMS via Payment Error Rate Measurement (PERM) reviews. Quality Control staff from CMS oversee all QC activities to ensure that all Medicaid categories are sampled and analyzed accurately by the State's QC staff. Further, CMS checks to see that all casework is done according to expected CFRs and guidance required by CMS. The categories applicable to the findings from SBOA are not excluded from the CMS review. All CMS-overseen Indiana Health Coverage Programs, including every Medicaid and CHIP category, are within the CMS review. CMS has never cited any concerns with "segregation of duties" and/or lack of internal controls in any of their reviews, including the timeframe of casework evaluated by SBOA.

Further, the State has been fully MARS-E compliant, per security assessments done within the agency, by third parties, and verified by CMS since 2013 (annual self-assessment, third party assessment required no later than every 3 years, quarterly POAM submissions to CMS, and annual SSP review by CMS with Authority to Connect (ATC) approved every 3 years. Lack of ATC disallows a state from connecting to the CMS Federal Data Services Hub (FDSH) and conducting Medicaid eligibility). This compliance includes role-based security and separation of duties requirements, and CMS has not indicated any deficiencies with the State's interpretation of internal controls as cited in the System Security Plan (SSP) and corresponding Plan of Action & Milestones (POAM) documentation.

In compliance with 42 CFR 435.907, the State was found by CMS to be fully compliant with 42 CFR 433.112 for PPACA compliance, which includes paper, online, and phone Medicaid application requirements. As part of this compliance, the agency does require signature as part of initial application.

In compliance with 42 CFR 435.406, the State was found by CMS to be fully compliant with 42 CFR 433.112 for PPACA compliance. As part of this compliance, the State established interfaces (both electronic and paper) with the CMS Verification of Lawful Presence (VLP) service. This service does provide required citizenship and lawful presence data. Further, the State has established interfaces with

SSA to verify SSN, and the State will follow up with the client to confirm citizenship documentation if VLP/SSA data is insufficient. The State will solicit the client to provide written confirmation of citizenship pending status and/or other acceptable proof as applicable, prior to approving benefits. This data is all stored with the case record within IEDSS.

In compliance with 42 CFR 457.380, the State was found by CMS to be fully compliant with 42 CFR 433.112 for PPACA compliance. As part of this compliance, the State established interfaces with the Verify Current Income (VCI) service hosted by the CMS Federal Data Services Hub (FDSH) for current income data. The data is retained by the system in case records.

In compliance with 42 CFR 435.948, the State was found by CMS to be fully compliant with 42 CFR 433.112 for PPACA compliance. As part of this compliance, the State established interfaces with the Verify Current Income (VCI) service hosted by the CMS Federal Data Services Hub (FDSH). Further, the State established all required financial and non-financial interface data with the Social Security Administration (SSA), which required and received confirmation by the SSA for correct end to end functionality and State data consumption prior to implementation. The data from these interfaces is retained by the system in case records.

In compliance with 42 CFR 435.914, the State was found by CMS to be fully compliant with 42 CFR 433.112 for PPACA compliance. This compliance included verification of the data retained and stored in case records, further validated in MARS-E compliance activities required and overseen by CMS. CMS has not indicated any deficiencies with the State's interpretation of internal controls as cited in the System Security Plan (SSP) and corresponding Plan of Action & Milestones (POAM) documentation.

Description of Corrective Action Plan: In alignment with 2 CFR 200.511(c), no Corrective Action applicable.

Anticipated Completion Date: N/A

OTHER REPORTS

In addition to this report, other reports may have been issued for the State. All reports can be found on the Indiana State Board of Accounts' website: http://www.in.gov/sboa/.