



A REPORT
TO THE
ARIZONA LEGISLATURE

Financial Audit Division

Single Audit

State of Arizona

Year Ended June 30, 2013



Debra K. Davenport
Auditor General

The **Auditor General** is appointed by the Joint Legislative Audit Committee, a bipartisan committee composed of five senators and five representatives. Her mission is to provide independent and impartial information and specific recommendations to improve the operations of state and local government entities. To this end, she provides financial audits and accounting services to the State and political subdivisions, investigates possible misuse of public monies, and conducts performance audits of school districts, state agencies, and the programs they administer.



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State of Arizona
Single Audit Reporting Package
Year Ended June 30, 2013

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DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

Independent Auditors' 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 OMB Circular A-133

The Honorable Janice K. Brewer, Governor
State of Arizona

The Honorable Andy Biggs, President
Arizona State Senate

The Honorable Andy Tobin, Speaker
Arizona House of Representatives

The Honorable Rebecca White Berch, Chief Justice
Arizona Supreme Court

Report on Compliance for Each Major Federal Program

We have audited the State of Arizona's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013, except for the major federal programs listed below:

<u>Program Title</u>	<u>Administered By</u>
Highway Planning and Construction Cluster	Arizona Department of Transportation
Transit Services Programs Cluster	Arizona Department of Transportation
Capitalization Grants for Drinking Water State Revolving Funds	Water Infrastructure Finance Authority of Arizona
Medicaid Cluster	Arizona Health Care Cost Containment System
Children's Health Insurance Program	Arizona Health Care Cost Containment System

Those federal programs were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to those federal programs' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement*, is based solely on the reports of the other auditors. The State's major federal programs are identified in the Summary of Auditors' Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' 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 U.S. generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance 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 and the reports of the other auditors provide 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 (O&M) Projects, Capitalization Grants for Drinking Water State Revolving Funds, and Rehabilitation Services—Vocational Rehabilitation Grants to States

As described in the accompanying Schedule of Findings and Questioned Costs, the State did not comply with certain compliance requirements that are applicable to the major federal programs listed below. Compliance with such requirements is necessary, in our opinion, based on our audit and the reports of the other auditors, for the State to comply with the requirements applicable to that program.

<u>Program Title (CFDA Number)</u>	<u>Compliance Requirement</u>	<u>Finding Number</u>
National Guard Military Operations and Maintenance (O&M) Projects (12.401)	Cash Management	2013-121
Capitalization Grants for Drinking Water State Revolving Funds (66.468)	Reporting	2013-125
Rehabilitation Services—Vocational Rehabilitation Grants to States (84.126)	Eligibility	2013-104

Qualified Opinion on National Guard Military Operations and Maintenance (O&M) Projects, Capitalization Grants for Drinking Water State Revolving Funds, and Rehabilitation Services—Vocational Rehabilitation Grants to States

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, 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 (O&M) Projects (12.401), Capitalization Grants for Drinking Water State Revolving Funds (66.468), and Rehabilitation Services—Vocational Rehabilitation Grants to States (84.126) for the year ended June 30, 2013.

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 Auditors' Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2013.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance that are required to be reported in accordance with OMB Circular A-133 and that are described in the accompanying Schedule of Findings and Questioned Costs as items 2013-101, 2013-102, 2013-103, 2013-105, 2013-106, 2013-107, 2013-108, 2013-110, 2013-111, 2013-113, 2013-114, 2013-115, 2013-116, 2013-118, 2013-119, 2013-120, 2013-122, 2013-123, and 2013-124. Our opinion on each major federal program is not modified with respect to these matters.

The State's responses to the noncompliance findings identified in our audit are presented on pages 89 through 105. The State's responses were not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on them.

Report on Internal Control over Compliance

The State's management is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the State's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2013-104, 2013-114, 2013-119, 2013-120, and 2013-121 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2013-105, 2013-106, 2013-107, 2013-108, 2013-109, 2013-110, 2013-111, 2013-112, 2013-113, 2013-115, 2013-116, 2013-117, 2013-118, 2013-122, 2013-123, 2013-124, and 2013-125 to be significant deficiencies.

The State's responses to the internal control over compliance findings identified in our audit are presented on pages 89 through 105. The State's responses were not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on them.

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

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, business-type activities, aggregate discretely presented component units, each major fund, and aggregate remaining fund information of the State as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the State's basic financial statements. We issued our report thereon dated December 30, 2013, that contained an unmodified opinion on those financial statements. Our report was modified to include a reference to our reliance on other auditors. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the State's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of the State's management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards by us and the other auditors. In our opinion, based on our audit, the procedures performed as described previously, and the reports of the other auditors, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Debbie Davenport
Auditor General

March 28, 2014

State of Arizona
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
<u>PEACE CORPS</u>					
8.PC-11-8-046, PC-11-8-030	Peace Corps			NAA	\$ 2,596
	Total Peace Corps				<u>2,596</u>
<u>DEPARTMENT OF AGRICULTURE</u>					
<u>SNAP Cluster</u>					
10.551	Supplemental Nutrition Assistance Program			DEA	1,661,327,836
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			DEA	51,907,541
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			HSA	6,968,381
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			UAA	5,204,359
	10.561 Subtotal				<u>64,080,281</u>
	SNAP Cluster Subtotal				<u>1,725,408,117</u>
<u>Child Nutrition Cluster</u>					
10.553	School Breakfast Program			DCA	42,822
10.553	School Breakfast Program			DJA	629,308
10.553	School Breakfast Program			EDA	76,678,474
	10.553 Subtotal				<u>77,350,604</u>
10.555	National School Lunch Program			DCA	65,891
10.555	National School Lunch Program			DJA	68,246
10.555	National School Lunch Program			EDA	276,698,281
10.555	National School Lunch Program			SDA	258,285
	10.555 Subtotal				<u>277,090,703</u>
10.556	Special Milk Program for Children			EDA	57,123
10.559	Summer Food Service Program for Children			EDA	6,445,159
	Child Nutrition Cluster Subtotal				<u>360,943,589</u>
<u>Food Distribution Cluster</u>					
10.565	Commodity Supplemental Food Program			HSA	2,977,095
10.568	Emergency Food Assistance Program (Administrative Costs)			DEA	1,542,224
10.569	Emergency Food Assistance Program (Food Commodities)			DEA	15,007,055
	Food Distribution Cluster Subtotal				<u>19,526,374</u>
<u>Forest Service Schools and Roads Cluster</u>					
10.665	Schools and Roads—Grants to States			GFA	26,931
	Forest Service Schools and Roads Cluster Subtotal				<u>26,931</u>
<u>Other Department of Agriculture Programs</u>					
10.001	Agricultural Research—Basic and Applied Research			CRA	5,994
10.001	Agricultural Research—Basic and Applied Research			UAA	6,843
	10.001 Subtotal				<u>12,837</u>
10.025	Plant and Animal Disease, Pest Control, and Animal Care			AHA	2,179,338
10.025	Plant and Animal Disease, Pest Control, and Animal Care			CRA	1,182,177
10.025	Plant and Animal Disease, Pest Control, and Animal Care			GFA	25,044
10.025	Plant and Animal Disease, Pest Control, and Animal Care			UAA	12,471
	10.025 Subtotal				<u>3,399,030</u>
10.093	Voluntary Public Access and Habitat Incentive Program			GFA	530,044
10.156	Federal-State Marketing Improvement Program	New Mexico State University	Q01568	UAA	10,079
10.163	Market Protection and Promotion			AHA	49,071
10.170	Specialty Crop Block Grant Program—Farm Bill			AHA	501,246
10.170	Specialty Crop Block Grant Program—Farm Bill			UAA	27,681
	10.170 Subtotal				<u>528,927</u>
10.171	Organic Certification Cost Share Programs			AHA	34,227
10.215	Sustainable Agriculture Research and Education	New Mexico State University	Q01406	UAA	4,247
10.217	Higher Education Challenge Grants			UAA	127,279
10.217	Higher Education Challenge Grants	New Mexico State University	Q01429	UAA	34,580
	10.217 Subtotal				<u>161,859</u>
10.227	1994 Institutions Research Program	Dine College	2011-38424-30522	UAA	2,436
10.303	Integrated Programs	University of California, Davis	201120630-ARI16, 201120630-ARI17, 201120630-ARI18, 201120630-ARI19	UAA	47,023
10.304	Homeland Security—Agricultural			UAA	183,490
10.305	International Science and Education Grants			UAA	31,084

See accompanying notes to schedule.

State of Arizona
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
10.309	Specialty Crop Research Initiative	University of California, Davis	20101304803	UAA	103,626
10.310	Agriculture and Food Research Initiative (AFRI)			ASA	26,169
10.311	Beginning Farmer and Rancher Development Program			UAA	209,984
10.443	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers			UAA	150,958
10.455	Community Outreach and Assistance Partnership Program			UAA	39,183
10.459	Commodity Partnerships for Small Agricultural Risk Management Education Sessions			UAA	13,921
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection			AHA	75,378
10.479	Food Safety Cooperative Agreements			HSA	443,508
10.500	Cooperative Extension Service			UAA	5,231,036
10.500	Cooperative Extension Service	Kansas State University	S11095, S12010, S12080, S12197, S13067, S13121, S13185	UAA	158,124
10.500	Cooperative Extension Service	University of Wyoming	1000781, 1001381, 100394, 1001769	UAA	16,895
10.500	Cooperative Extension Service	Washington State University	108815G002909, 108815G003059, 108815G003060, 108815G003065, 108815G002070	UAA	94,465
	10.500 Subtotal				5,500,520
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children			HSA	163,576,303
10.558	Child and Adult Care Food Program			EDA	47,084,512
10.560	State Administrative Expenses for Child Nutrition			EDA	4,761,651
10.572	WIC Farmers' Market Nutrition Program (FMNP)			HSA	103,189
10.574	Team Nutrition Grants			EDA	61,546
10.576	Senior Farmers Market Nutrition Program			HSA	61,079
10.578	WIC Grants to States (WGS)			HSA	302,368
10.578	ARRA—WIC Grants to States (WGS)			HSA	644,236
	10.578 Subtotal				946,604
10.579	Child Nutrition Discretionary Grants Limited Availability			EDA	108,183
10.582	Fresh Fruit and Vegetable Program			EDA	2,973,930
10.652	Forestry Research			GFA	6,000
10.664	Cooperative Forestry Assistance			FOA	2,576,284
10.664	Cooperative Forestry Assistance	Coconino County	71542	UAA	25,586
	10.664 Subtotal				2,601,870
10.676	Forest Legacy Program			FOA	26,843
10.676	Forest Legacy Program			GFA	44,933
	10.676 Subtotal				71,776
10.683	National Fish and Wildlife Foundation	National Fish and Wildlife Foundation	2009-0013-000/658, 0102.12.030501, 2010-0010-000, 2011-0090-000	GFA	285,572
10.688	ARRA—Recovery Act of 2009: Wildland Fire Management			FOA	179,844
10.688	ARRA—Recovery Act of 2009: Wildland Fire Management			GFA	270,213
	10.688 Subtotal				450,057
10.862	Household Water Well System Grant Program			ASA	10,353
10.912	Environmental Quality Incentives Program			AHA	246,342
10.912	Environmental Quality Incentives Program			GFA	106,948
	10.912 Subtotal				353,290
10.914	Wildlife Habitat Incentive Program			GFA	25,943
10.960	Technical Agricultural Assistance			UAA	43,686
10.06-CS-11031200-036	Arizona Bald Eagle Management Program			GFA	76,350
10.08CS11030504027	Rangeland Monitoring and Inventory			UAA	10,787
10.09CR11031600085	Education and Monitoring Program Related to Rangeland Resources Monitoring and Data Collection on National Forest System Lands within the State of Arizona			UAA	79,758
10.10-DG-11031600-050, 10-JV-11221636-261, 12-CR-11031600-020, 12-CS-1103077-018, 12-JV-112216351-52, 2011-3842030989	Forestry Service			NAA	1,692,282
10.118100173CA	Arizona Citrus Clean Plant Network			UAA	27,669
10.11-CS-11030515-027	Peña Blanca Lake Fishing Dock			GFA	1,260

See accompanying notes to schedule.

State of Arizona
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
10.11-CS-11030515-027	Peña Blanca Lake Fish Stocking			GFA	886
10.11-CS-11030901-015	RAC 2011—Upper Verde River Wildlife			GFA	50,980
10.11-CS-11031200-027	Tonto—Sonoran Breeding Bird Monitoring			GFA	5,117
10.11-PA-11030515-030	USDA, Forest Service			GSA	7,247
10.1210010773CA, 1310010773CA	The Arizona AG Discovery Summer Enrichment Program			UAA	28,723
10.1225B1053-1	Pesticide Information Empowers Progressive Vegetable Industry			UAA	31,116
10.1225B1053-2	Enhancing Vegetable IPM in Arizona			UAA	38,840
10.1225B1053-3	Implementation of GHP/GAP On-line Certification Training Program			UAA	11,773
10.12-CS-11030109-019	MIS Assessment			GFA	10,389
10.12-CS-11030901-005	Smith Mesa Thinning			GFA	45,952
10.12CS11132427240	Practitioners' Network for Large Landscape Conservation Cooperative Partnership			UAA	42,264
10.13CR11031600044	Arizona Rangeland Monitoring and VGS Enhancement			UAA	506
10.685-IPA-11-246	IPA-VA Consortium for Healthcare Informatics Research			ASA	15,106
10.BG00T53311	Reduced Risk Pesticide Use in Arizona Cotton			UAA	6,380
10.PNW09JV112619750 12	Saving the Wide Open Spaces			UAA	2,852
10.Unknown	Agricultural Literacy-School Garden Food Safety			UAA	39,177
10.Unknown	AzNN SNAP-Ed Local Incentive Award-Extension (Central Region)			UAA	250,475
10.Unknown	Solid Waste Training Support			NAA	43,225
10.Unknown	(Year) Cyfernet Search: 4H Youth Engagement, Attitudes and Knowledge Survey	National 4H Council	LTR DTD 090111	UAA	33,387
Total Department of Agriculture					<u><u>2,343,540,657</u></u>
<u>DEPARTMENT OF COMMERCE</u>					
<u>Economic Development Cluster</u>					
11.300	ARRA—Investments for Public Works and Economic Development Facilities			UAA	44,743
Economic Development Cluster Subtotal					<u><u>44,743</u></u>
<u>Other Department of Commerce Programs</u>					
11.302	Economic Development—Support for Planning Organizations			NAA	99,668
11.303	Economic Development—Technical Assistance			UAA	68,071
11.431	Climate and Atmospheric Research			UAA	87,630
11.555	Public Safety Interoperable Communications Grant Program			HLA	962,568
11.557	ARRA—Broadband Technology Opportunities Program (BTOP)			GVA	50,151
11.557	ARRA—Broadband Technology Opportunities Program (BTOP)			STA	811,699
11.557 Subtotal					<u><u>861,850</u></u>
11.558	ARRA—State Broadband Data and Development Grant Program			ADA	868,914
11.558	ARRA—State Broadband Data and Development Grant Program			LDA	294,009
11.558 Subtotal					<u><u>1,162,923</u></u>
11.609	Measurement and Engineering Research and Standards			ASA	14,650
11.IPA DTD 120109	NOAA Intergovernmental Personnel Act Mobility Assignment			UAA	216,480
Total Department of Commerce					<u><u>3,518,583</u></u>
<u>DEPARTMENT OF DEFENSE</u>					
12.110	Planning Assistance to States			GFA	72,175
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services			EVA	556,017
12.300	Basic and Applied Scientific Research			UAA	257,425
12.357	ROTC Language and Culture Training Grants	Institute of International Education	HQ0034-08-2-0024	ASA	260,667
12.357	ROTC Language and Culture Training Grants	Institute of International Education	2012GQUA	UAA	304,329
12.357 Subtotal					<u><u>564,996</u></u>
12.400	Military Construction, National Guard			MAA	17,077,532
12.401	National Guard Military Operations and Maintenance (O&M) Projects			MAA	33,438,610
12.404	National Guard ChalleNGe Program			MAA	15,345
12.431	Basic Scientific Research			ASA	23,792
12.550	The Language Flagship Grants to Institutions of Higher Education	Institute of International Education	NSEP-U631043-ASU-CHN-10-C	ASA	32,678

See accompanying notes to schedule.

State of Arizona
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
12.550	The Language Flagship Grants to Institutions of Higher Education	Institute of International Education	NSEPU631073UAARAH98	UAA	41,197
	12.550 Subtotal				<u>73,875</u>
12.630	Basic, Applied, and Advanced Research in Science and Engineering			GFA	408,797
12.630	Basic, Applied, and Advanced Research in Science and Engineering	Academy of Applied Science	W911NF-10-2-0076	ASA	15,375
12.630	Basic, Applied, and Advanced Research in Science and Engineering	Institute of International Education	HQ0034-08-2-0024	ASA	213,808
	12.630 Subtotal				<u>637,980</u>
12.800	Air Force Defense Research Sciences Program			GFA	249,371
12.800	Air Force Defense Research Sciences Program			UAA	15,000
	12.800 Subtotal				<u>264,371</u>
12.900	Language Grant Program			ASA	89,392
12.910	Research and Technology Development			ASA	16,690
12.H98210-11-2-0001	The ASU Flagship 2012-2015	Institute of International Education	H98210-11-2-0001	ASA	513,282
12.LTR DTD 082712	IPA Agreement for David Schroeder			UAA	227,372
12.LTR DTD 101811	USAF Communication Support			UAA	513
12.N0014006C0084	Physical Activity Forms and Processing Support	Science Applications International Corporation	N0014006C0084	UAA	5,145
12.NAFBA113M0146	2013 Operation Military Kids			UAA	17,893
12.NSEP-U631063-ASU-CHN-ROT	ASU Chinese Language ROTC/Flagship Program	Institute of International Education	NSEP-U631063-ASU-CHN-ROT	ASA	231,803
12.W9124A-05-D-0002	Business Enterprise Program/FT Huachuca			DEA	4,139,497
12.W9124A-12-C-0008	Fort Huachuca Wildlife Surveys and Monitoring Projects			GFA	66,946
12.W9124A12C0011	Water Wise and Energy Smart			UAA	37,468
12.W912HQ12P0081	Maintain and Enhance Website for the UNESCO Program "G-WADI" on behalf of ICIWaRM			UAA	19,495
12.W9133L-09-F-0242	Graduate Certificate in Sustainability (GCSL)	Polu Kai Services	W9133L-09-F-0242	ASA	81,905
12.Unknown	Marine Corps Community Services			NAA	470
12.Unknown	Physical Activity Forms and Processing Support	Science Applications International Corporation	P010126349	UAA	6,218
	Total Department of Defense				<u>58,436,207</u>
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
<u>Section 8 Project-Based Cluster</u>					
14.195	Section 8 Housing Assistance Payments Program			HDA	49,392,231
	Section 8 Project-Based Cluster Subtotal				<u>49,392,231</u>
<u>CDBG - State-Administered CDBG Cluster</u>					
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			HDA	15,582,137
14.255	ARRA—Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii—(Recovery Act Funded)			HDA	144,683
	CDBG - State-Administered CDBG Cluster Subtotal				<u>15,726,820</u>
<u>Hope VI Cluster</u>					
14.866	Demolition and Revitalization of Severely Distressed Public Housing	City of Phoenix	IGA 133412	ASA	40,663
14.866	Demolition and Revitalization of Severely Distressed Public Housing	City of Tucson, Arizona	33306	UAA	35,620
	Hope VI Cluster Subtotal				<u>76,283</u>
<u>Housing Voucher Cluster</u>					
14.871	Section 8 Housing Choice Vouchers			HDA	1,456,833
	Housing Voucher Cluster Subtotal				<u>1,456,833</u>
<u>Other Department of Housing and Urban Development Programs</u>					
14.171	Manufactured Home Dispute Resolution			MMA	213,949
14.231	Emergency Shelter Grants Program			DEA	1,327,582
14.235	Supportive Housing Program			HDA	2,467,689
14.238	Shelter Plus Care			HDA	7,015,482
14.239	Home Investment Partnerships Program			HDA	6,494,598
14.241	Housing Opportunities for Persons with AIDS			HDA	222,388
14.262	ARRA—Homeless Prevention and Rapid Re-Housing Program			HDA	589,336
	Technical Assistance				
14.267	Continuum of Care Program			HDA	27,987
14.401	Fair Housing Assistance Program—State and Local			AGA	344,438
14.AZLHH0200-09	Health Performance, Benefit-Cost & Cost Effectiveness of Green Retrofit Housing for Low-Income Seniors in Phoenix, Arizona			ASA	145,593
14.CDNC113010CDBG	SJEP Block Grant	Pima County, Arizona	CTCD12000000000000230	UAA	8,728

See accompanying notes to schedule.

State of Arizona
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
14.Unknown	Increase Access to Health Care in Summit View, Littletown, Elvira and Banks Elementary Neighborhood Through Community Health Worker Model	Pima County, Arizona	CTCD120000000000000921	UAA	3,961
14.Unknown	Project Evaluation Services-Neighborhood Stabilization Program 2	Pima County, Arizona	CTCD120000000000002213	UAA	156,890
Total Department of Housing and Urban Development					85,670,788
<u>DEPARTMENT OF THE INTERIOR</u>					
<u>Fish and Wildlife Cluster</u>					
15.605	Sport Fish Restoration Program			GFA	6,187,092
15.611	Wildlife Restoration and Basic Hunter Education			GFA	9,246,669
Fish and Wildlife Cluster Subtotal					15,433,761
<u>Other Department of the Interior Programs</u>					
15.224	Cultural Resource Management			NAA	2,180
15.225	Recreation Resource Management			GFA	4,185
15.228	National Fire Plan—Wildland Urban Interface Community Fire Assistance			FOA	7,884
15.231	Fish, Wildlife and Plant Conservation Resource Management			EVA	6,069
15.231	Fish, Wildlife and Plant Conservation Resource Management			GFA	362,495
15.231	Fish, Wildlife and Plant Conservation Resource Management			NAA	8,008
15.231 Subtotal					376,572
15.236	Environmental Quality and Protection Resource Management			MIA	33,077
15.237	Rangeland Resource Management			UAA	422,456
15.238	Challenge Cost Share			GFA	41,225
15.238	Challenge Cost Share			UAA	11,163
15.238 Subtotal					52,388
15.511	Cultural Resources Management			ASA	44,588
15.511	Cultural Resources Management			PRA	680
15.511 Subtotal					45,268
15.517	Fish and Wildlife Coordination Act			GFA	77,379
15.517	Fish and Wildlife Coordination Act			UAA	50,488
15.517 Subtotal					127,867
15.530	Water Conservation Field Services Program (WCFSF)			UAA	2,104
15.538	Lower Colorado River Multi-Species Conservation Program			GFA	605,719
15.541	Colorado River Basin Projects Act of 1968			WCA	10,000
15.557	Desert and Southern Rockies Landscape Conservation Cooperatives			GFA	4,382
15.608	Fish and Wildlife Management Assistance			GFA	257,684
15.615	Cooperative Endangered Species Conservation Fund			AHA	173,506
15.615	Cooperative Endangered Species Conservation Fund			GFA	3,187,935
15.615 Subtotal					3,361,441
15.616	Clean Vessel Act			GFA	91,656
15.622	Sportfishing and Boating Safety Act			GFA	21,698
15.626	Enhanced Hunter Education and Safety Program			GFA	227,309
15.631	Partners for Fish and Wildlife			GFA	64,005
15.632	Conservation Grants Private Stewardship for Imperiled Species			ASA	14,914
15.634	State Wildlife Grants			GFA	1,424,343
15.637	Migratory Bird Joint Ventures			GFA	1,683
15.647	Migratory Bird Conservation			GFA	15,048
15.654	Visitor Facility Enhancements—Refuges and Wildlife			GFA	39,766
15.655	Migratory Bird Monitoring, Assessment and Conservation			GFA	20,405
15.657	Endangered Species Conservation—Recovery Implementation Funds			GFA	4,919
15.664	Fish and Wildlife Coordination and Assistance Programs			GFA	16,418
15.669	Cooperative Landscape Conservation			UAA	50,000
15.670	Adaptive Science			UAA	380
15.808	U.S. Geological Survey—Research and Data Collection			GFA	279,323
15.808	U.S. Geological Survey—Research and Data Collection			GSA	8,589
15.808	U.S. Geological Survey—Research and Data Collection			NAA	48,048
15.808 Subtotal					335,960
15.809	National Spatial Data Infrastructure Cooperative Agreements Program			NAA	9,453
15.810	National Cooperative Geologic Mapping Program			GSA	223,285
15.811	Gap Analysis Program			GFA	846

See accompanying notes to schedule.

State of Arizona
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Year Ended June 30, 2013

CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
15.814	National Geological and Geophysical Data Preservation Program			GSA	49,452
15.820	National Climate Change and Wildlife Science Center			UAA	42,417
15.904	Historic Preservation Fund Grants-In-Aid			PRA	886,872
15.904	Historic Preservation Fund Grants-in-Aid			UAA	343,517
	15.904 Subtotal				1,230,389
15.929	Save America's Treasures			UAA	320,569
15.935	National Trails System Projects			PRA	22,842
15.944	Natural Resource Stewardship			GFA	123,169
15.945	Cooperative Research and Training Programs—Resources of the National Park System			UAA	30,448
15.12CR11030700024	Forest Service			NAA	14,062
15.1425-98-FG-32-00540	Roosevelt Lake Goose Forage Project			GFA	13,377
15.4500030966	Bureau of Land Management			NAA	2,419
15.50730W0330	Bureau of Reclamation Restricted Endowment			ASA	6,483,752
15.A11PX00460	Enhancing the Capacity of Seven Selected Native Nations and Their Leadership			UAA	72,144
15.A12PX00252	2012 Water Resources Training Program			UAA	84,760
15.A12PX00034	Bureau of Indian Affairs			NAA	1,966
15.H1200040002/237/247, J1493090031/NAU316, P12AC10542, P12AC10426, P12AC10171, P12AC10055, P12AC10618	National Park Service			NAA	69,138
15.H1200040002908AC00075	Provide Museum Assistance			UAA	24,155
15.H1200040002P08AC00069	Implement Corrective Action Plan, Improve Access, and Manage FY08 Year-End Repo			UAA	4,187
15.H1200040002J8100080223	Provide Library Assistance to Grand Teton National Park (UAZCP148)			UAA	4,098
15.H1200040002J8100090117	Manage FY09 Museum Collection Reporting and Assist with Digital Imaging Project			UAA	713
15.H1200050003P09AC00088	Formalize Sister Parks Agreement & Paquime			UAA	515
15.H1200050003/P06AC00003	Exhibit Production at Tuzigoot and Tonto National Monuments Only - Southern Arizona National Park Service Sites			UAA	73,669
15.H1200050003/P09AC00037	Speaker Series for UA Graduate Planning Seminar 564 (UAZDS-315)			UAA	1,133
15.H1200050003/P09AC00039	Missions Initiative Project-Inventory Mission Sites (2009-2011) San Antonio Miss			UAA	963
15.H1200050003/P09AC00	Williams Ranch & Pratt Cabin Historic Structure Reports			UAA	6,340
15.H1200050003/P09AC00056	Guadalupe Mountains National Park (UAZDS-304) Exhibit Plan, Chamizal National Memorial Visitor Center, Phase I (UAZCP-214)			UAA	595
15.H1200050003/P10AC00070	Preservation of Spanish Colonial Resources Through International Cooperation and Partnerships Ticrat Preservation Workshop (UAZDS-340)			UAA	2,416
15.H1200050003J8660100055	Document, Assess, Stabilize and Repair Cultural Resources Impacted by Border Activities (UAZDS-346)			UAA	1,763
15.H1200090004/P12AC10658	Preservation of Spanish Colonial Resources Through International Cooperation and Partnerships, TICRAT Preservation Workshops 2013-2015 (UAZDS-384)			UAA	14,746
15.H1200090005, J8650100008, ASU-57	Wayside Exhibit Planning and Design			ASA	226
15.H1200090005P11AC90635	Provide Support for Western Archeological and Conservation Center Earthquake Preparedness and Emergency Operations Plan			UAA	5,135
15.H1200090005P11AC10744	Support Archives and Library Program (UAZCP-277)			UAA	2,258
15.H1200090005J2303100009	Herbarium Imaging Project (Phase 3-UA) (UAZCP-242)			UAA	2,384
15.H1200090005J8100100364	Conduct Pilot Project to Catalog and Make Archeological Dendrochronology Specimens Web—Accessible (UAZCP-239)			UAA	11,413
15.H1200100001/P12AC10644	Preservation of Sacristy Barrel Vault/Roof at San Jose de Tumacacori, Tumacacori NHP			UAA	36,542
15.H1200100001P11AC90689	California Phenology Project Technical Assistance (UAZDS 364)			UAA	39,990
15.H1200100001P11AC10417	Document, Assess, Stabilize and Repair Cultural Resources Impacted by Border Activities			UAA	5,736
15.H1200100001P11AC90686	2011 Southwestern Rare Plant Taskforce Workshop			UAA	8,374
15.H1200100001P12AC10087	Conduct Tribal Consultation to Publish a Notice of Inventory Completion			UAA	5,734

See accompanying notes to schedule.

State of Arizona
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
15.H120010001/R86901 20012	Preservation of the Mission Acequia and Compuerta/Lavandaria Structure at San Jose de Tumacacori, Tumacacori NHP (UAZDS-393)			UAA	17,807
15.H2370114000P12AC 11094	Using Archaeology to Link Students to Arizona's Latino Heritage			UAA	12,888
15.H2623050831/P10A C00614	Assistance with Afghan Cultural Heritage Officials Training, Archeology Program, WASO			UAA	45,022
15.IPA DTD 020311	IPA on Land Use Dynamics and Adaptation to Climate Change in West Africa			UAA	79,194
15.P10AC00155	Design and Production of 50th Anniversary Calendar and Poster (UAZDS-320)			UAA	16,948
15.P11AC90557	National Park Service	Arizona State University	LOU 13-247	NAA	4,332
15.Unknown	National Park Service	Utah State University	100249-002	NAA	4,573
15.Unknown	National Park Service			NAA	235,135
Total Department of the Interior					32,538,944
<u>DEPARTMENT OF JUSTICE</u>					
<u>JAG Program Cluster</u>					
16.738	Edward Byrne Memorial Justice Assistance Grant Program			AGA	1,127,894
16.738	Edward Byrne Memorial Justice Assistance Grant Program			JCA	4,978,891
16.738	Edward Byrne Memorial Justice Assistance Grant Program			PSA	168,279
16.738	Edward Byrne Memorial Justice Assistance Grant Program			SPA	129,093
16.738 Subtotal					6,404,157
16.803	ARRA—Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories			JCA	259,308
16.803	ARRA—Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories			PSA	119,785
16.803 Subtotal					379,093
JAG Program Cluster Subtotal					6,783,250
<u>Other Department of Justice Programs</u>					
16.013	Violence Against Women Act Court Training and Improvement Grants			SPA	40,267
16.017	Sexual Assault Services Formula Program			HSA	217,756
16.111	Joint Law Enforcement Operations (JLEO)			PSA	305,981
16.523	Juvenile Accountability Block Grants			DJA	18,964
16.523	Juvenile Accountability Block Grants			GVA	600,095
16.523	Juvenile Accountability Block Grants			SPA	61,959
16.523 Subtotal					681,018
16.526	OWV Technical Assistance Initiative			NAA	338,041
16.527	Supervised Visitation, Safe Havens for Children			GVA	102,707
16.540	Juvenile Justice and Delinquency Prevention—Allocation to States			DJA	15,790
16.540	Juvenile Justice and Delinquency Prevention—Allocation to States			GVA	947,114
16.540 Subtotal					962,904
16.543	Missing Children's Assistance	Arizona Internet Crimes Against Children Task Force	2009-MC-CX-K013	AGA	15,129
16.543	Missing Children's Assistance	CASA of Arizona	AZ10765-11-0711-S, AZ10765-11-0711-D2	SPA	2,988
16.543 Subtotal					18,117
16.550	State Justice Statistics Program for Statistical Analysis Centers			JCA	81,393
16.554	National Criminal History Improvement Program (NCHIP)			JCA	146,947
16.554	National Criminal History Improvement Program (NCHIP)			PSA	43,243
16.554 Subtotal					190,190
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants			AGA	7,012
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants			JCA	525,346
16.560 Subtotal					532,358
16.575	Crime Victim Assistance			AGA	104,562
16.575	Crime Victim Assistance			DCA	56,248
16.575	Crime Victim Assistance			DJA	40,646
16.575	Crime Victim Assistance			PSA	7,738,552
16.575 Subtotal					7,940,008

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State of Arizona
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Year Ended June 30, 2013

CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
16.576	Crime Victim Compensation			JCA	1,564,695
16.579	Edward Byrne Memorial Formula Grant Program			SPA	425
16.579	Edward Byrne Memorial Formula Grant Program	City of Tucson, Arizona	16061	UAA	178,238
	16.579 Subtotal				<u>178,663</u>
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program			AGA	418,685
16.582	Crime Victim Assistance/Discretionary Grants	Maryland Crime Victims' Resource Center	2010-VF-GX-K030	AGA	33,583
16.588	Violence Against Women Formula Grants			GVA	3,231,716
16.588	ARRA—Violence Against Women Formula Grants			GVA	81,485
16.588	Violence Against Women Formula Grants			NAA	250,833
16.588	ARRA—Violence Against Women Formula Grants			PSA	344
16.588	Violence Against Women Formula Grants			SPA	1,977
16.588	Violence Against Women Formula Grants			STA	22,957
	16.588 Subtotal				<u>3,589,312</u>
16.589	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program			GVA	209,879
16.589	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program			UAA	66,263
	16.589 Subtotal				<u>276,142</u>
16.593	Residential Substance Abuse Treatment for State Prisoners			DCA	30,809
16.593	Residential Substance Abuse Treatment for State Prisoners			DJA	151,380
16.593	Residential Substance Abuse Treatment for State Prisoners			JCA	236,798
	16.593 Subtotal				<u>418,987</u>
16.606	State Criminal Alien Assistance Program			DCA	6,647,908
16.607	Bulletproof Vest Partnership Program			ADA	142,412
16.607	Bulletproof Vest Partnership Program			DCA	19,720
	16.607 Subtotal				<u>162,132</u>
16.609	Project Safe Neighborhoods			JCA	245,685
16.610	Regional Information Sharing Systems			DTA	13,339
16.726	Juvenile Mentoring Program	National 4H Council	2011-MU-MU-026, 2012-JU-FX-0016	UAA	128,653
16.727	Enforcing Underage Drinking Laws Program			ASA	6,134
16.727	Enforcing Underage Drinking Laws Program			GHA	149,135
16.727	Enforcing Underage Drinking Laws Program			LLA	55,104
16.727	Enforcing Underage Drinking Laws Program			NAA	1,554
16.727	Enforcing Underage Drinking Laws Program			PSA	15,000
16.727	Enforcing Underage Drinking Laws Program			UAA	15,017
	16.727 Subtotal				<u>241,944</u>
16.741	Forensic DNA Backlog Reduction Program			JCA	1,146,235
16.741	Forensic DNA Backlog Reduction Program			PSA	575,300
	16.741 Subtotal				<u>1,721,535</u>
16.742	Paul Coverdell Forensic Science Improvement Grant Program			JCA	222,012
16.742	Paul Coverdell Forensic Science Improvement Grant Program			PSA	106,609
	16.742 Subtotal				<u>328,621</u>
16.745	Criminal and Juvenile Justice and Mental Health Collaboration Program			DCA	111,617
16.745	Criminal and Juvenile Justice and Mental Health Collaboration Program	Superior Court of Maricopa County	2012-MO-BX-0023	ASA	41,502
	16.745 Subtotal				<u>153,119</u>
16.746	Capital Case Litigation			NAA	79,557
16.748	Convicted Offender and/or Arrestee DNA Backlog Reduction Program			PSA	351,025
16.812	Second Chance Act Prisoner Reentry Initiative			DCA	141,229
16.812	Second Chance Act Prisoner Reentry Initiative			DJA	12,315
	16.812 Subtotal				<u>153,544</u>
16.813	NICS Act Record Improvement Program			JCA	405,909
16.813	NICS Act Record Improvement Program			PSA	146,754
	16.813 Subtotal				<u>552,663</u>
16.816	John R. Justice Prosecutors and Defenders Incentive Act			SPA	65,683
16.2010JUFX0016	4-H Mentoring: Arizona Youth & Families with Promise	National 4H Council	2010JUFX0016	UAA	761

See accompanying notes to schedule.

State of Arizona
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Year Ended June 30, 2013

CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
16.2012WEAX0050	Pima County Domestic Violence Review Team	Pima, County, Arizona	CTNPCA13000000000000013	UAA	6,559
16.NEMA0569	Drug Enforcement Administration OCDEF			PSA	23,479
16.Unknown	Federal Asset Sharing			AGA	869,314
	Total Department of Justice				36,419,578
<u>DEPARTMENT OF LABOR</u>					
<u>Employment Service Cluster</u>					
17.207	Employment Service/Wagner-Peyser Funded Activities			ADA	601,003
17.207	Employment Service/Wagner-Peyser Funded Activities			AFA	16,911
17.207	Employment Service/Wagner-Peyser Funded Activities			DEA	11,228,654
17.207	Employment Service/Wagner-Peyser Funded Activities			GVA	1,310,098
	17.207 Subtotal				13,156,666
17.801	Disabled Veterans' Outreach Program (DVOP)			DEA	1,730,918
17.804	Local Veterans' Employment Representative Program (LVER)			DEA	1,091,917
	Employment Service Cluster Subtotal				15,979,501
<u>WIA Cluster</u>					
17.258	WIA Adult Program			DEA	15,611,208
17.259	WIA Youth Activities			ADA	42,425
17.259	WIA Youth Activities			DEA	16,903,254
	17.259 Subtotal				16,945,679
17.278	WIA Dislocated Worker Formula Grants			DEA	23,116,885
17.278	WIA Dislocated Worker Formula Grants			EDA	241
	17.278 Subtotal				23,117,126
	WIA Cluster Subtotal				55,674,013
<u>Other Department of Labor Programs</u>					
17.002	Labor Force Statistics			ADA	1,007,733
17.005	Compensation and Working Conditions			ICA	89,861
17.225	Unemployment Insurance			ADA	52,143
17.225	Unemployment Insurance			DEA	719,945,983
17.225	ARRA—Unemployment Insurance			DEA	1,503,938
	17.225 Subtotal				721,502,064
17.235	Senior Community Service Employment Program			DEA	1,090,945
17.245	Trade Adjustment Assistance			DEA	1,674,734
17.267	Incentive Grants—WIA Section 503			DEA	1,317,452
17.267	Incentive Grants—WIA Section 503			EDA	1,279,785
17.267	Incentive Grants—WIA Section 503			GVA	14,127
17.267	Incentive Grants—WIA Section 503			UAA	321,121
	17.267 Subtotal				2,932,485
17.271	Work Opportunity Tax Credit Program (WOTC)			DEA	236,063
17.273	Temporary Labor Certification for Foreign Workers			DEA	150,955
17.275	ARRA—Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors			DEA	2,060,105
17.283	Workforce Innovation Fund	Gila River Indian Community	C4695	ASA	174,001
17.503	Occupational Safety and Health—State Program			ICA	1,893,662
17.504	Consultation Agreements			ICA	612,182
17.600	Mine Health and Safety Grants			MIA	198,919
17.807	Transition Assistance Program			DEA	40,542
	Total Department of Labor				805,317,765
<u>DEPARTMENT OF STATE</u>					
19.010	Academic Exchange Programs—Hubert H. Humphrey Fellowship Program	Institute of International Education	S-ECAAS-10-CA-044(DT)	ASA	192,171
19.010	Academic Exchange Programs—Hubert H. Humphrey Fellowship Program	Institute of International Education	SECAAS12CA033	UAA	241,215
	19.010 Subtotal				433,386
19.011	Academic Exchange Programs—Special Academic Exchange Programs	American Institute of Maghrib Studies	LTR DTD 110101	UAA	124,552
19.021	Investing in People in The Middle East and North Africa			ASA	237,042
19.040	Public Diplomacy Programs			UAA	3,300
19.300	Program for Study of Eastern Europe and the Independent States of the Former Soviet Union			ASA	122,852
19.345	International Programs to Support Democracy, Human Rights and Labor			ASA	169,850

See accompanying notes to schedule.

State of Arizona
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CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
19.400	Academic Exchange Programs—Graduate Students	Institute of International Education	SECAGD13CA017	UAA	210
19.401	Academic Exchange Programs—Scholars	Institute of International Education	S-ECAAE-12-CA-008(KF)	ASA	5,695
19.408	Academic Exchange Programs—Teachers	International Research and Exchanges Board	S-ECAAS-12-CA-003 (DS)	ASA	174,714
19.501	Public Diplomacy Programs for Afghanistan and Pakistan			UAA	337,017
19.AGR 12/29/11	Junior Faculty Development Program: US Host Institution Eurasia Region 2011-12	American Councils for International Education	AGR 12/29/11	ASA	540
19.S-CH500-10-GR201	Establishment and Administration of an American Center at Sichuan University			ASA	27,418
19.SECAA12CA095KF	The Study of the United States Institutes for Student Leaders on U.S. History and Government	Institute for Training and Development	LTR DTD 061812	UAA	328,965
19.SECAA11CA011	IIE Graduate Studies Pre-Academic Program 2012	Institute of International Education	SECAA11CA011	UAA	120,393
19.S-ECAAE-45-CA-007	Fulbright FLTA Orientations 2012	Institute of International Education	S-ECAAE-45-CA-007	ASA	52,162
Total Department of State					2,138,096
<u>DEPARTMENT OF TRANSPORTATION</u>					
<u>Highway Planning and Construction Cluster</u>					
20.205	Highway Planning and Construction			ADA	124,155
20.205	Highway Planning and Construction			DTA	788,089,090
20.205	ARRA—Highway Planning and Construction			DTA	3,660,242
20.205	Highway Planning and Construction			GFA	332,848
20.205	Highway Planning and Construction			PRA	31,462
20.205	Highway Planning and Construction			PSA	6,098
20.205 Subtotal					792,243,895
20.219	Recreational Trails Program			DTA	1,247,957
20.219	Recreational Trails Program			PRA	1,126,098
20.219 Subtotal					2,374,055
Highway Planning and Construction Cluster Subtotal					794,617,951
<u>Federal Transit Cluster</u>					
20.500	Federal Transit—Capital Investment Grants			DTA	1,077,015
Federal Transit Cluster Subtotal					1,077,015
<u>Transit Services Programs Cluster</u>					
20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities			DTA	4,041,237
20.516	Job Access—Reverse Commute Program			DTA	1,706,834
20.521	New Freedom Program			DTA	858,540
Transit Services Programs Cluster Subtotal					6,606,611
<u>Highway Safety Cluster</u>					
20.600	State and Community Highway Safety			ASA	13,844
20.600	State and Community Highway Safety			DTA	122,707
20.600	State and Community Highway Safety			GHA	3,136,244
20.600	State and Community Highway Safety			LLA	31,032
20.600	State and Community Highway Safety			NAA	5,167
20.600	State and Community Highway Safety			PSA	51,888
20.600	State and Community Highway Safety			UAA	16,008
20.600 Subtotal					3,376,890
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I			GHA	2,522,251
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I			LLA	35,000
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I			PSA	486,879
20.601 Subtotal					3,044,130
20.610	State Traffic Safety Information System Improvement Grants			HSA	262,619
20.610	State Traffic Safety Information System Improvement Grants			PSA	3,000
20.610 Subtotal					265,619
20.612	Incentive Grant Program to Increase Motorcyclist Safety			GHA	30,617
20.613	Child Safety and Child Booster Seats Incentive Grants			GHA	50,082
Highway Safety Cluster Subtotal					6,767,338
<u>Other Department of Transportation Programs</u>					
20.106	Airport Improvement Program			DTA	198,160
20.200	Highway Research and Development Program			DTA	1,694,074
20.215	Highway Training and Education			DTA	220,542
20.218	National Motor Carrier Safety			DTA	1,675,938
20.218	National Motor Carrier Safety			PSA	3,908,039
20.218 Subtotal					5,583,977
20.233	Border Enforcement Grants			PSA	5,232,802
20.237	Commercial Vehicle Information Systems and Networks			DTA	1,070,934
20.317	Capital Assistance to States—Intercity Passenger Rail Systems			DTA	611,029

See accompanying notes to schedule.

State of Arizona
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
20.505	Metropolitan Transportation Planning			DTA	1,664,088
20.509	Formula Grants for Other Than Urbanized Areas			DTA	8,977,188
20.509	ARRA—Formula Grants for Other Than Urbanized Areas			DTA	700,798
	20.509 Subtotal				<u>9,677,986</u>
20.520	Paul S. Sarbanes Transit in the Parks			DTA	30,551
20.608	Minimum Penalties for Repeat Offenders for Driving While Intoxicated			UAA	1,328
20.700	Pipeline Safety Program Base Grants			CCA	804,458
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants			MAA	288,536
20.933	National Infrastructure Investments			DTA	343,827
20.999-M(062)X	Safe Routes to School—Nogales			UAA	25,037
20.999-M(062)Z	Safe Routes to School—Rio Rico			UAA	25,038
20.999-M(095)T, TRACS M5113 01X	2013 National Summer Transportation Institute			ASA	44,282
20.AZ-57-X002	Department of Transportation	FMPI	AZ-57-X002	NAA	6,154
20.AZ-57-X003	Department of Transportation	NACOG DOT	AZ-57-X003	NAA	11,015
20.DTFH64-11-G-00008	2011 Eisenhower Fellowship - Keith Christian			ASA	30,400
20.DTFH64-12-G-00040	2012 - Eisenhower Fellowship (Sarah Volosin)			ASA	4,167
20.IGA-10-004-CRO	2012 National Summer Transportation Institute Program			ASA	55,000
20.PG TEO368 / ADOT11-002985	MPD 97-12: SPR116 - Product Evaluation Services MATERIALS: Subcommittee: Pipe			ASA	28,499
20.T12-40-00004	ADOT Academy for the Development of SDBE's 2012			ASA	94,141
20.Unknown	Safe Routes to School—Nogales			UAA	18,876
20.Unknown	Safe Routes to School—Santa Cruz Co.			UAA	18,914
20.Unknown	Department of Transportation	City of Phoenix	135725-0	NAA	57,903
	Total Department of Transportation				<u>836,910,632</u>
<u>DEPARTMENT OF THE TREASURY</u>					
<u>CDFI Cluster</u>					
21.020	Community Development Financial Institutions Program			UAA	10,468
	CDFI Cluster Subtotal				<u>10,468</u>
<u>Other Department of the Treasury Programs</u>					
21.000	National Foreclosure Mitigation Counseling	NeighborWorks America	PL110-289-95X1350, PL111-117-95X1350, PL112-1095X1350, PL112-55-95X1350	HDA	705,672
21.Unknown	US Treasury RICO			PSA	302,334
	Total Department of the Treasury				<u>1,018,474</u>
<u>EQUAL EMPLOYMENT OPPORTUNITY COMMISSION</u>					
30.001	Employment Discrimination—Title VII of the Civil Rights Act of 1964			AGA	413,472
	Total Equal Employment Opportunity Commission				<u>413,472</u>
<u>GENERAL SERVICES ADMINISTRATION</u>					
39.003	Donation of Federal Surplus Personal Property			ADA	2,697,925
	Total General Services Administration				<u>2,697,925</u>
<u>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</u>					
43.001	Science			ASA	89,798
43.IPA DTD 121509	NASA IPA—Israel Wagnanski			UAA	56,213
43.NAS7-03001	Compilation of Exoplanets Reference Book	Jet Propulsion Laboratory	1386001	UAA	20,000
43.NAS71407	Curriculum and Training Support for Navigator's Extra-Solar Planet Research	Jet Propulsion Laboratory	1251186	UAA	102,148
43.NNX10AK14G	Laurel Clark Earth Camp Experience	Arizona Sonora Desert Museum	LTR DTD 122210	UAA	9,367
43.Unknown	American Indian Mobile Educational Resources (AIMER)			NAA	19,559
43.Unknown	Space Grant Program			NAA	96,878
	Total National Aeronautics and Space Administration				<u>393,963</u>
<u>NATIONAL ENDOWMENT FOR THE ARTS</u>					
45.024	Promotion of the Arts—Grants to Organizations and Individuals			ASA	47,979
45.024	Promotion of the Arts—Grants to Organizations and Individuals	City of Phoenix	12-4292-7153	ASA	17,499
	45.024 Subtotal				<u>65,478</u>

See accompanying notes to schedule.

State of Arizona
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CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
45.025	Promotion of the Arts—Partnership Agreements			HUA	807,700
45.1261002046	Poetry Out Loud Regional Partnership Grant Award Agreement			UAA	1,474
45.Unknown	NEA Challenge Grant Endowment			UAA	64,051
	Total National Endowment for the Arts				938,703
<u>NATIONAL ENDOWMENT FOR THE HUMANITIES</u>					
45.129	Promotion of the Humanities—Federal/State Partnership			NAA	1,540
45.129	Promotion of the Humanities—Federal/State Partnership	Arizona Humanities Council	GG11-5731-2012, GG12-5732-2012, GG29-5610-2011, OA09-5751-2012	ASA	18,952
45.129	Promotion of the Humanities—Federal/State Partnership	Arizona Humanities Council	GG0658342013, GG0858362013, GG1255642011, GG3156122011	UAA	14,169
	45.129 Subtotal				34,661
45.149	Promotion of the Humanities—Division of Preservation and Access			STA	155,863
45.161	Promotion of the Humanities—Research			UAA	19,700
45.162	Promotion of the Humanities—Teaching and Learning Resources and Curriculum Development			NAA	13,797
45.163	Promotion of the Humanities—Professional Development			ASA	94,059
45.163	Promotion of the Humanities—Professional Development			UAA	74,301
	45.163 Subtotal				168,360
45.Unknown	NEH/ASM Educational Endowment			UAA	367,258
	Total National Endowment for the Humanities				759,639
<u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>					
45.310	Grants to States			STA	3,285,905
45.313	Laura Bush 21st Century Librarian Program			UAA	606,502
45.313	Laura Bush 21st Century Librarian Program	University of Tennessee	A121113S001	UAA	6,207
	45.313 Subtotal				612,709
	Total Institute of Museum and Library Services				3,898,614
<u>NATIONAL SCIENCE FOUNDATION</u>					
47.041	Engineering Grants			ASA	244,498
47.041	Engineering Grants			UAA	34,198
	47.041 Subtotal				278,696
47.049	Mathematical and Physical Sciences			ASA	1,357,551
47.049	Mathematical and Physical Sciences			UAA	171,434
	47.049 Subtotal				1,528,985
47.050	Geosciences			ASA	210,318
47.050	Geosciences			GSA	152,616
47.050	Geosciences			NAA	50,170
47.050	Geosciences			UAA	222,994
	47.050 Subtotal				636,098
47.070	Computer and Information Science and Engineering			ASA	138,682
47.070	Computer and Information Science and Engineering			UAA	213,593
	47.070 Subtotal				352,275
47.074	Biological Sciences			ASA	48,525
47.074	Biological Sciences			NAA	207,450
47.074	Biological Sciences			UAA	89,410
	47.074 Subtotal				345,385
47.075	Social, Behavioral, and Economic Sciences			ASA	506,808
47.075	Social, Behavioral, and Economic Sciences			UAA	33,718
	47.075 Subtotal				540,526
47.076	Education and Human Resources			ASA	2,750,996
47.076	Education and Human Resources			NAA	984,835
47.076	Education and Human Resources			UAA	1,794,792
47.076	Education and Human Resources	California State University, Fresno Foundation	SC3600081002	UAA	138,666
47.076	Education and Human Resources	George Washington University	930126	ASA	2,214

See accompanying notes to schedule.

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CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
47.076	Education and Human Resources	University of Montana	PG086598002	UAA	472
	47.076 Subtotal				5,671,975
47.078	Polar Programs			NAA	197,838
47.079	Office of International and Integrative Activities			ASA	39,414
47.079	Office of International and Integrative Activities			UAA	21,147
	47.079 Subtotal				60,561
47.080	Office of Cyberinfrastructure			GSA	168,026
47.082	ARRA—Trans-NSF Recovery Act Research Support			ASA	262,646
47.082	ARRA—Trans-NSF Recovery Act Research Support			NAA	120,095
47.082	ARRA—Trans-NSF Recovery Act Research Support			UAA	33,671
	47.082 Subtotal				416,412
47.962157	Assignment of Dr. Keith Dienes as a Program Director—IPA			UAA	186,033
47.0968944	Intergovernmental Personnel Act (IPA) Assignment of Mr. Justin Poll			ASA	24,706
47.1153253	NSF IPA			UAA	157,555
47.1240580	Professional Development Workshop in Ceramics			UAA	47,780
47.1260977	IPA:NSF Advance Program			UAA	162,486
47.IPA DTD 080310	NSF IPA Assignee—Ahmed Louri			UAA	152,591
47.OCE-1029972	National Science Foundation			NAA	11,918
47.Unknown	National Science Foundation			NAA	14,430
47.Unknown	IGERT Video and Poster Competition Award	Technical Education Research Center	LTR DTD 070312	UAA	2,000
47.Unknown	Mother Earth and Her Ecosystems: Research, Education, and Outreach Opportunities for Native High School Students	American Indian Science and Engineering Society	1108310	UAA	6,792
	Total National Science Foundation				10,963,068
<u>DEPARTMENT OF VETERANS AFFAIRS</u>					
64.005	ARRA—Grants to States for Construction of State Home Facilities			VSA	267,033
64.024	VA Homeless Providers Grant and Per Diem Program			VSA	85,425
64.124	All-Volunteer Force Educational Assistance			VSA	323,692
64.203	State Cemetery Grants			VSA	1,136,861
64.LTR DTD 033110	Research Salary A. Escalante IPA			UAA	29,693
64.LTR DTD 060111	Research Salary A. Morgan Mikail IPA			UAA	111,052
64.LTR DTD 072911	IPA Agreement for Bryan Angelo Panizales Roxas			UAA	57,617
64.LTR DTD 012913	Research Salary (A. McArthur)-IPA			UAA	11,399
64.LTR DTD 090712	Research Salary for A. Escalante, IPA Research Services			UAA	45,042
64.LTR DTD 110711	IPA Agreement for K. Blohm-Mangone			UAA	38,358
64.LTR DTD 122311	Research Salary Maribeth Stanisfer			UAA	48,825
64.LTR DTD 082211	Research Salary-IPA for Alice McArthur			UAA	19,511
64.VA258P0428	Contract Providing Veterinary Services to the VA Hospital			UAA	6,487
	Total Department of Veterans Affairs				2,180,995
<u>ENVIRONMENTAL PROTECTION AGENCY</u>					
66.001	Air Pollution Control Program Support			EVA	2,461,308
66.032	State Indoor Radon Grants			AEA	87,192
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act			EVA	306,265
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act			NAA	227,171
	66.034 Subtotal				533,436
66.036	Clean School Bus USA			EVA	810
66.037	Internships, Training and Workshops for the Office of Air and Radiation			NAA	1,677,122
66.419	Water Pollution Control State, Interstate, and Tribal Program Support			EVA	220,440
66.419	Water Pollution Control State, Interstate, and Tribal Program Support			GFA	24,433
	66.419 Subtotal				244,873
66.454	Water Quality Management Planning			EVA	77,530
66.458	Capitalization Grants for Clean Water State Revolving Funds			WFA	20,926,390
66.460	Nonpoint Source Implementation Grants			EVA	1,655,401
66.460	Nonpoint Source Implementation Grants			GFA	27,345
66.460	Nonpoint Source Implementation Grants			MAA	52,774

See accompanying notes to schedule.

State of Arizona
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CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
66.460	Nonpoint Source Implementation Grants			UAA	98,234
	66.460 Subtotal				<u>1,833,754</u>
66.468	Capitalization Grants for Drinking Water State Revolving Funds			EVA	1,928,305
66.468	Capitalization Grants for Drinking Water State Revolving Funds			WFA	35,915,224
	66.468 Subtotal				<u>37,843,529</u>
66.471	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs			EVA	305
66.514	Science To Achieve Results (STAR) Fellowship Program			ASA	47,972
66.514	Science To Achieve Results (STAR) Fellowship Program			NAA	10,800
	66.514 Subtotal				<u>58,772</u>
66.605	Performance Partnership Grants			AHA	313,000
66.605	Performance Partnership Grants			EVA	2,928,223
66.605	Performance Partnership Grants			SBA	96,612
	66.605 Subtotal				<u>3,337,835</u>
66.608	Environmental Information Exchange Network Grant Program and Related Assistance			EVA	169,091
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	Walker River Paiute Tribe	PO 29059	NAA	6,041
	66.608 Subtotal				<u>175,132</u>
66.708	Pollution Prevention Grants Program			UAA	14,352
66.709	Multi-Media Capacity Building Grants for States and Tribes			EVA	193,465
66.709	Multi-Media Capacity Building Grants for States and Tribes	Southern Environmental Enforcement Network Inc.	EA-83450401-0	EVA	2,133
	66.709 Subtotal				<u>195,598</u>
66.801	Hazardous Waste Management State Program Support			EVA	1,093,915
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements			EVA	455,864
66.804	Underground Storage Tank Prevention, Detection and Compliance Program			EVA	370,713
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program			EVA	848,338
66.808	Solid Waste Management Assistance Grants			NAA	235,971
66.817	State and Tribal Response Program Grants			EVA	529,453
66.931	International Financial Assistance Projects Sponsored by the Office of International and Tribal Affairs	Border Environment Cooperation Commission	TAA10-064	EVA	22,810
66.Unknown	Environmental Protection Agency			NAA	44,611
66.Unknown	Environmental Protection Agency	Sonoma Technology Inc.	EP-D-09-097	NAA	55,211
66.Unknown	Environmental Protection Agency	Walker River Paiute Tribe	30342	NAA	4,685
66.Unknown	Transitioning to Reduced-Risk Cotton Pest Management Practices in the Mexicali Region	Border Environment Cooperative Commission	TAA12017	UAA	82,149
	Total Environmental Protection Agency				<u>73,211,658</u>
<u>DEPARTMENT OF ENERGY</u>					
81.041	State Energy Program			GVA	597,545
81.041	ARRA—State Energy Program			GVA	127,378
81.041	ARRA—State Energy Program			SFA	101,099
	81.041 Subtotal				<u>826,022</u>
81.042	Weatherization Assistance for Low-Income Persons			GVA	1,850,969
81.042	ARRA—Weatherization Assistance for Low-Income Persons			GVA	3,132,062
	81.042 Subtotal				<u>4,983,031</u>
81.049	Office of Science Financial Assistance Program			UAA	9,999
81.087	Renewable Energy Research and Development			ASA	14,949
81.087	ARRA—Renewable Energy Research and Development			GSA	6,840,241
81.087	Renewable Energy Research and Development			NAA	49,015
81.087	ARRA—Renewable Energy Research and Development	Boise State University	014G106215-A	GSA	235,282
	81.087 Subtotal				<u>7,139,487</u>
81.089	Fossil Energy Research and Development	California State Energy Resources Conservation and Development Commission	500-10-024	GSA	64,463
81.106	Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions	Western Governors' Association	30-316-01	AEA	2,940
81.112	ARRA—Stewardship Science Grant Program	Western Governors' Association	30-232-AZ	GFA	67,810

See accompanying notes to schedule.

State of Arizona
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Year Ended June 30, 2013

CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance			GVA	413,501
81.119	State Energy Program Special Projects			GVA	205,019
81.122	Electricity Delivery and Energy Reliability, Research, Development and Analysis			ASA	22,848
81.122	ARRA—Electricity Delivery and Energy Reliability, Research, Development and Analysis			ASA	129,451
81.122	ARRA—Electricity Delivery and Energy Reliability, Research, Development and Analysis			CCA	252,650
81.122	Electricity Delivery and Energy Reliability, Research, Development and Analysis			GVA	286,223
81.122	ARRA—Electricity Delivery and Energy Reliability, Research, Development and Analysis			GVA	126,589
81.122	Electricity Delivery and Energy Reliability, Research, Development and Analysis	University of Minnesota	A000211528	NAA	5,816
	81.122 Subtotal				<u>823,577</u>
81.123	National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program			NAA	99,596
81.128	ARRA—Energy Efficiency and Conservation Block Grant Program (EECBG)			GVA	1,416,981
81.128	ARRA—Energy Efficiency and Conservation Block Grant Program (EECBG)	City of Tucson, Arizona	21731	UAA	11,931
	81.128 Subtotal				<u>1,428,912</u>
81.10015030-AGS	ARRA—Geologic Sequestration Site Characterization	The University of Utah	10015030-AGS	GSA	146,400
	Total Department of Energy				<u>16,210,757</u>
<u>DEPARTMENT OF EDUCATION</u>					
<u>Title I, Part A Cluster</u>					
84.010	Title I Grants to Local Educational Agencies			DCA	358,354
84.010	Title I Grants to Local Educational Agencies			EDA	323,905,602
	84.010 Subtotal				<u>324,263,956</u>
84.389	ARRA—Title I Grants to Local Educational Agencies, Recovery Act			EDA	1,471,683
	Title I, Part A Cluster Subtotal				<u>325,735,639</u>
<u>Special Education Cluster (IDEA)</u>					
84.027	Special Education—Grants to States			ASA	182,223
84.027	Special Education—Grants to States			DCA	64,282
84.027	Special Education—Grants to States			DJA	198,278
84.027	Special Education—Grants to States			EDA	185,677,083
84.027	Special Education—Grants to States			HSA	2,409
84.027	Special Education—Grants to States			NAA	384,288
84.027	Special Education—Grants to States			SDA	653,644
84.027	Special Education—Grants to States			SPA	511,313
84.027	Special Education—Grants to States			UAA	170,457
84.027	Special Education—Grants to States	Navajo Nation	None	NAA	457,225
	84.027 Subtotal				<u>188,301,202</u>
84.173	Special Education—Preschool Grants			EDA	4,986,857
84.173	Special Education—Preschool Grants			SDA	76,409
	84.173 Subtotal				<u>5,063,266</u>
84.391	ARRA—Special Education Grants to States, Recovery Act			EDA	80,468
	Special Education Cluster Subtotal				<u>193,444,936</u>
<u>TRIO Cluster</u>					
84.042	TRIO—Student Support Services			ASA	1,202,099
84.042	TRIO—Student Support Services			NAA	308,120
84.042	TRIO—Student Support Services			UAA	237,560
	84.042 Subtotal				<u>1,747,779</u>
84.044	TRIO—Talent Search			NAA	371,663
84.047	TRIO—Upward Bound			ASA	259,297
84.047	TRIO—Upward Bound			NAA	720,223
	84.047 Subtotal				<u>979,520</u>
84.066	TRIO—Educational Opportunity Centers			NAA	425,900
84.217	TRIO—McNair Post-Baccalaureate Achievement			UAA	63,282
	TRIO Cluster Subtotal				<u>3,588,144</u>

See accompanying notes to schedule.

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CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
<u>Educational Technology State Grants Cluster</u>					
84.318	Education Technology State Grants			EDA	527,020
84.386	ARRA—Education Technology State Grants, Recovery Act			EDA	334,101
	Educational Technology State Grants Cluster Subtotal				<u>861,121</u>
<u>Teacher Quality Partnership Grants Cluster</u>					
84.336	Teacher Quality Partnership Grants			ASA	4,715,161
	Teacher Quality Partnership Grants Cluster Subtotal				<u>4,715,161</u>
<u>Statewide Data Systems Cluster</u>					
84.372	Statewide Data Systems			EDA	978,312
	Statewide Data Systems Cluster Subtotal				<u>978,312</u>
<u>Teacher Incentive Fund Cluster</u>					
84.374	Teacher Incentive Fund			ASA	2,099,818
84.374	Teacher Incentive Fund	Maricopa County Education Service Agency	C-37-12-003-3-000	EDA	2,180,925
	84.374 Subtotal				<u>4,280,743</u>
84.385	ARRA—Teacher Incentive Fund, Recovery Act			ASA	7,633,754
	Teacher Incentive Fund Cluster Subtotal				<u>11,914,497</u>
<u>School Improvement Grants Cluster</u>					
84.377	School Improvement Grants			EDA	16,135,764
84.388	ARRA—School Improvement Grants, Recovery Act			EDA	9,707,317
	School Improvements Grants Cluster Subtotal				<u>25,843,081</u>
<u>Other Department of Education Programs</u>					
84.002	Adult Education—Basic Grants to States			EDA	12,558,649
84.004	Civil Rights Training and Advisory Services			ASA	487
84.011	Migrant Education—State Grant Program			EDA	8,323,565
84.013	Title I State Agency Program for Neglected and Delinquent Children			DCA	48,313
84.013	Title I State Agency Program for Neglected and Delinquent Children			DJA	309,885
84.013	Title I State Agency Program for Neglected and Delinquent Children			SPA	654,148
	84.013 Subtotal				<u>1,012,346</u>
84.015	National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program			UAA	795,984
84.031	Higher Education—Institutional Aid	Maricopa Community Colleges	455013	ASA	6,405
84.031	Higher Education—Institutional Aid	Arizona Western College	B0011282/B0011480	UAA	96,021
	84.031 Subtotal				<u>102,426</u>
84.048	Career and Technical Education—Basic Grants to States			ASA	250
84.048	Career and Technical Education—Basic Grants to States			DJA	64,964
84.048	Career and Technical Education—Basic Grants to States			EDA	24,070,555
84.048	Career and Technical Education—Basic Grants to States			SDA	261
84.048	Career and Technical Education—Basic Grants to States			UAA	430,641
84.048	Career and Technical Education—Basic Grants to States	Maryland State Department of Education	11467801, 125567, 135089.-01	UAA	17,439
	84.048 Subtotal				<u>24,584,110</u>
84.051	Career and Technical Education—National Programs			EDA	241,221
84.116	Fund for the Improvement of Postsecondary Education			ASA	243
84.116	Fund for the Improvement of Postsecondary Education			UAA	16,635
	84.116 Subtotal				<u>16,878</u>
84.126	Rehabilitation Services—Vocational Rehabilitation Grants to States			DEA	61,793,624
84.129	Rehabilitation Long-Term Training			UAA	154,269
84.169	Independent Living—State Grants			DEA	317,464
84.177	Rehabilitation Services—Independent Living Services for Older Individuals Who are Blind			DEA	553,156
84.181	Special Education—Grants for Infants and Families			DEA	11,732,353
84.181	Special Education—Grants for Infants and Families			NAA	456,504
84.181	Special Education—Grants for Infants and Families			SDA	434,784
	84.181 Subtotal				<u>12,623,641</u>
84.184	Safe and Drug-Free Schools and Communities—National Programs			EDA	5,134,792

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CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
84.187	Supported Employment Services for Individuals with Significant Disabilities			DEA	385,760
84.195	Bilingual Education—Professional Development			ASA	115,750
84.195	Bilingual Education—Professional Development			NAA	21,802
84.195	Bilingual Education—Professional Development	Mesa Community College	575779	ASA	13,360
	84.195 Subtotal				<u>150,912</u>
84.196	Education for Homeless Children and Youth			EDA	1,515,066
84.200	Graduate Assistance in Areas of National Need			ASA	80,085
84.200	Graduate Assistance in Areas of National Need			UAA	824
	84.200 Subtotal				<u>80,909</u>
84.213	Even Start—State Educational Agencies			EDA	163,303
84.215	Fund for the Improvement of Education	Flagstaff Unified School	U215X100250	NAA	190,910
84.215	Fund for the Improvement of Education	Young Men's Christian Association	LTR DTD 070108	UAA	10,802
	84.215 Subtotal				<u>201,712</u>
84.224	Assistive Technology			NAA	580,597
84.229	Language Resource Centers			NAA	110,984
84.243	Tech-Prep Education			EDA	164,620
84.264	Rehabilitation Training—Continuing Education	San Diego State University Foundation	55587CP26997802212	UAA	74,532
84.265	Rehabilitation Training—State Vocational Rehabilitation Unit In-Service Training			DEA	111,709
84.282	Charter Schools			EDA	10,231,624
84.287	Twenty-First Century Community Learning Centers			EDA	22,039,206
84.295	Ready-To-Learn Television	Corporation for Public Broadcasting (CPB)	U295A100025	ASA	44,090
84.299	Indian Education—Special Programs for Indian Children			ASA	657,488
84.315	Capacity Building for Traditionally Underserved Populations			NAA	280,430
84.323	Special Education—State Personnel Development			EDA	328,686
84.323	Special Education—State Personnel Development			NAA	900,836
84.323	Special Education—State Personnel Development			UAA	10,839
	84.323 Subtotal				<u>1,240,361</u>
84.325	Special Education—Personnel Development to Improve Services and Results for Children with Disabilities			ASA	179,176
84.325	Special Education—Personnel Development to Improve Services and Results for Children with Disabilities			NAA	228,063
84.325	Special Education—Personnel Development to Improve Services and Results for Children with Disabilities			UAA	1,175,418
	84.325 Subtotal				<u>1,582,657</u>
84.326	Special Education—Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities			SDA	196,621
84.330	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)			EDA	515,902
84.331	Grants to States for Workplace and Community Transition Training for Incarcerated Individuals			DCA	37,195
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs			NAA	3,776,340
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs			UAA	4,163
	84.334 Subtotal				<u>3,780,503</u>
84.335	Child Care Access Means Parents in School			ASA	264,488
84.335	Child Care Access Means Parents in School			NAA	149,429
	84.335 Subtotal				<u>413,917</u>
84.350	Transition to Teaching			ASA	461,505
84.350	Transition to Teaching			EDA	182,303
84.350	Transition to Teaching			UAA	526,861
	84.350 Subtotal				<u>1,170,669</u>
84.358	Rural Education			EDA	787,576
84.363	School Leadership			ASA	651,572
84.365	English Language Acquisition State Grants			EDA	22,645,423
84.365	English Language Acquisition State Grants			NAA	877,583
	84.365 Subtotal				<u>23,523,006</u>
84.366	Mathematics and Science Partnerships			EDA	2,851,119

See accompanying notes to schedule.

State of Arizona
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CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
84.366	Mathematics and Science Partnerships	Yavapai County Education Service Agency	None	NAA	27,623
	84.366 Subtotal				<u>2,878,742</u>
84.367	Improving Teacher Quality State Grants			ASA	2,003
84.367	Improving Teacher Quality State Grants			BRA	374,379
84.367	Improving Teacher Quality State Grants			DCA	16,793
84.367	Improving Teacher Quality State Grants			DJA	110,144
84.367	Improving Teacher Quality State Grants			EDA	42,505,288
84.367	Improving Teacher Quality State Grants			SPA	135,351
84.367	Improving Teacher Quality State Grants			UAA	466,477
84.367	Improving Teacher Quality State Grants	National Writing Project	92AZ02-SEED2012	NAA	16,252
84.367	Improving Teacher Quality State Grants	National Writing Project	92-AZ03-SEED2012	UAA	38,319
	84.367 Subtotal				<u>43,665,006</u>
84.368	Grants for Enhanced Assessment Instruments			EDA	980,688
84.369	Grants for State Assessments and Related Activities			EDA	9,311,601
84.378	College Access Challenge Grant Program			ASA	61,423
84.378	College Access Challenge Grant Program			GVA	2,438,636
84.378	College Access Challenge Grant Program			PEA	650,982
84.378	College Access Challenge Grant Program			UAA	135,960
84.378	College Access Challenge Grant Program	Maryland State Department of Education	134436-01	UAA	47,083
	84.378 Subtotal				<u>3,334,084</u>
84.395	ARRA—State Fiscal Stabilization Fund (SFSF)—Race to the Top Incentive Grants, Recovery Act			EDA	91,823
84.395	ARRA—State Fiscal Stabilization Fund (SFSF)—Race to the Top Incentive Grants, Recovery Act	Florida Department of Education	AZ1-PH111	GVA	37,295
	84.395 Subtotal				<u>129,118</u>
84.410	ARRA—Education Jobs Fund			EDA	9,190,675
84.410	ARRA—Education Jobs Fund			GVA	705,642
	84.410 Subtotal				<u>9,896,317</u>
84.411	Investing in Innovation (i3) Fund	National Writing Project	92AZ03i32013	UAA	30,115
84.413	Race to the Top			EDA	4,127,570
84.413	Race to the Top			GVA	349,674
	84.413 Subtotal				<u>4,477,244</u>
84.928	National Writing Project	National Writing Project	09-AZ04	ASA	18,040
84.928	National Writing Project	National Writing Project	92AZ03	UAA	15,609
	84.928 Subtotal				<u>33,649</u>
84.08-15-ED	IDEAL 2012			ASA	3,431
84.1101712	PBIS	Scottsdale Unified School District	1101712	ASA	168
84.CFP-13-C-00002	CFPB Training for Implementation of Service Solution			ASA	60,432
84.Unknown	Arizona Governor's Office			NAA	31,971
84.Unknown	CTE Assessment			UAA	190,539
84.Unknown	DANTES Troops to Teachers			VSA	58,764
84.Unknown	WestEd			NAA	26,245
	Total Department of Education				<u>841,094,538</u>
<u>MILLENNIUM CHALLENGE CORPORATION</u>					
85.003	MCC Domestic Assistance for Overseas Programs			ASA	122,449
	Total Millennium Challenge Corporation				<u>122,449</u>
<u>MORRIS K. UDALL FOUNDATION</u>					
85.NNI001	Native Nations Institute for Leadership, Management, and Policy			UAA	790,065
85.Workplan2012	Morris K. Udall Workplan FY 2012			UAA	187,110
	Total Morris K. Udall Foundation				<u>977,175</u>
<u>NATIONAL ARCHIVES AND RECORDS ADMINISTRATION</u>					
89.003	National Historical Publications and Records Grants			STA	32,008
	Total National Archives and Records Administration				<u>32,008</u>

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CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
<u>ELECTION ASSISTANCE COMMISSION</u>					
90.401	Help America Vote Act Requirements Payments			STA	1,919,596
	Total Election Assistance Commission				1,919,596
<u>DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
<u>Aging Cluster</u>					
93.044	Special Programs for the Aging—Title III, Part B—Grants for Supportive Services and Senior Centers			DEA	7,902,953
93.045	Special Programs for the Aging—Title III, Part C—Nutrition Services			DEA	12,059,585
93.053	Nutrition Services Incentive Program			DEA	2,681,246
	Aging Cluster Subtotal				22,643,784
<u>Health Centers Cluster</u>					
93.527	Affordable Care Act (ACA) Grants for New and Expanded Services under the Health Center Program			HSA	31,881
	Health Centers Cluster Subtotal				31,881
<u>TANF Cluster</u>					
93.558	Temporary Assistance for Needy Families			DEA	214,774,268
93.714	ARRA—Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs			DEA	8,010,440
	TANF Cluster Subtotal				222,784,708
<u>CCDF Cluster</u>					
93.575	Child Care and Development Block Grant			DEA	45,158,694
93.575	Child Care and Development Block Grant			GVA	215,860
93.575	Child Care and Development Block Grant			HSA	698,713
93.575	Child Care and Development Block Grant			UAA	2,842
	93.575 Subtotal				46,076,109
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund			DEA	65,918,381
	CCDF Cluster Subtotal				111,994,490
<u>Medicaid Cluster</u>					
93.775	State Medicaid Fraud Control Units			AGA	1,901,004
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare			BNA	474,700
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare			HSA	4,273,485
	93.777 Subtotal				4,748,185
93.778	Medical Assistance Program			HCA	5,928,107,000
93.778	Medical Assistance Program			SDA	162,201
93.778	Medical Assistance Program	Community Partnership of Southern Arizona	L0901	UAA	1,036,218
	93.778 Subtotal				5,929,305,419
	Medicaid Cluster Subtotal				5,935,954,608
<u>Other Department of Health and Human Services Programs</u>					
93.018	Strengthening Public Health Services at the Outreach Offices of the U.S.-Mexico Border Health Commission			HSA	211,458
93.041	Special Programs for the Aging—Title VII, Chapter 3—Programs for Prevention of Elder Abuse, Neglect, and Exploitation			DEA	109,568
93.042	Special Programs for the Aging—Title VII, Chapter 2—Long Term Care Ombudsman Services for Older Individuals			DEA	399,260
93.043	Special Programs for the Aging—Title III, Part D—Disease Prevention and Health Promotion Services			DEA	365,609
93.048	Special Programs for the Aging—Title IV—and Title II—Discretionary Projects			DEA	421,052
93.051	Alzheimer's Disease Demonstration Grants to States			DEA	431,428
93.052	National Family Caregiver Support, Title III, Part E			DEA	2,873,300
93.065	Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure	Association of Public Health Laboratories, Inc.	1U60HM00803	HSA	35,107
93.069	Public Health Emergency Preparedness			ASA	8,017
93.069	Public Health Emergency Preparedness			HSA	13,899,338
93.069	Public Health Emergency Preparedness			MAA	16,304
93.069	Public Health Emergency Preparedness			UAA	646,491
93.069	Public Health Emergency Preparedness	National Racial and Ethnic Approaches to Community Health (REACH)	LTR DTD 032813	UAA	48,758
	93.069 Subtotal				14,618,908

See accompanying notes to schedule.

State of Arizona
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CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
93.070	Environmental Public Health and Emergency Response			HSA	280,352
93.072	Lifespan Respite Care Program			DEA	176,815
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program			HSA	1,059,232
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program			UAA	195,572
	93.092 Subtotal				<u>1,254,804</u>
93.103	Food and Drug Administration—Research			HSA	35,240
93.107	Area Health Education Centers Point of Service Maintenance and Enhancement Awards			UAA	448,637
93.110	Maternal and Child Health Federal Consolidated Programs			ASA	1,251
93.110	Maternal and Child Health Federal Consolidated Programs			CDA	63,478
93.110	Maternal and Child Health Federal Consolidated Programs			HSA	111,761
93.110	Maternal and Child Health Federal Consolidated Programs			NAA	28,633
93.110	Maternal and Child Health Federal Consolidated Programs			UAA	1,602,555
93.110	Maternal and Child Health Federal Consolidated Programs	Oregon Health & Science University	9008441-UAHSC	UAA	31,988
	93.110 Subtotal				<u>1,839,666</u>
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs			HSA	1,218,563
93.127	Emergency Medical Services for Children			HSA	328,120
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices			HSA	331,473
93.136	Injury Prevention and Control Research and State and Community Based Programs			ASA	98,799
93.136	Injury Prevention and Control Research and State and Community Based Programs			HSA	799,630
93.136	Injury Prevention and Control Research and State and Community Based Programs			UAA	33,595
	93.136 Subtotal				<u>932,024</u>
93.142	NIEHS Hazardous Waste Worker Health and Safety Training	University of California, Los Angeles	U45 ES006173	ASA	236,859
93.145	AIDS Education and Training Centers	University of California, San Francisco	6376SC	UAA	188,647
93.150	Projects for Assistance in Transition from Homelessness (PATH)			HSA	1,232,583
93.157	Centers of Excellence			UAA	391,972
93.165	Grants to States for Loan Repayment Program			HSA	46,300
93.173	Research Related to Deafness and Communication Disorders			ASA	16,113
93.178	Nursing Workforce Diversity			UAA	22,404
93.184	Disabilities Prevention	University of Colorado, Denver	FY12.003.006	UAA	4,063
93.184	Disabilities Prevention	University of Illinois	2011-06586-11-00AS	UAA	8,670
	93.184 Subtotal				<u>12,733</u>
93.211	Telehealth Programs			UAA	333,126
93.217	Family Planning—Services	Arizona Family Health Partnership	AGR 12/19/11, AGR 12/20/12	ASA	334,379
93.226	Research on Healthcare Costs, Quality and Outcomes			UAA	67,929
93.234	Traumatic Brain Injury State Demonstration Grant Program			DEA	230,834
93.235	Affordable Care Act (ACA) Abstinence Education Program			HSA	1,256,421
93.236	Grants to States to Support Oral Health Workforce Activities			HSA	163,530
93.236	Grants to States to Support Oral Health Workforce Activities			NAA	6,566
	93.236 Subtotal				<u>170,096</u>
93.240	State Capacity Building			HSA	157,527
93.242	Mental Health Research Grants			ASA	18,293
93.243	Substance Abuse and Mental Health Services—Projects of Regional and National Significance			ASA	49,933
93.243	Substance Abuse and Mental Health Services—Projects of Regional and National Significance			GVA	210,315
93.243	Substance Abuse and Mental Health Services—Projects of Regional and National Significance			HSA	1,502,955
93.243	Substance Abuse and Mental Health Services—Projects of Regional and National Significance			UAA	706,502
93.243	Substance Abuse and Mental Health Services—Projects of Regional and National Significance	TERROS Behavioral Health Services	2000GJG913, HG032151, SP 13318-01, UR1 TI 024242	ASA	13,987
93.243	Substance Abuse and Mental Health Services—Projects of Regional and National Significance	University of California, Los Angeles	2000GJG913, HG032151, SP 13318-01, UR1 TI 024242	ASA	175,456
93.243	Substance Abuse and Mental Health Services—Projects of Regional and National Significance	National Association of State Mental Health Program Directors	SC-1026-AZ-01	HSA	70,137
93.243	Substance Abuse and Mental Health Services—Projects of Regional and National Significance	Pascua Yaqui Tribe	LTR DTD 0508013	UAA	30,792
	93.243 Subtotal				<u>2,760,077</u>

See accompanying notes to schedule.

State of Arizona
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Year Ended June 30, 2013

CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
93.247	Advanced Education Nursing Grant Program			UAA	279,366
93.250	Geriatric Academic Career Awards			UAA	85,307
93.251	Universal Newborn Hearing Screening			HSA	288,563
93.251	Universal Newborn Hearing Screening			UAA	36,856
	93.251 Subtotal				<u>325,419</u>
93.253	Poison Center Support and Enhancement Grants Program			UAA	125,703
93.262	Occupational Safety and Health Program			UAA	477,906
93.265	Comprehensive Geriatric Education Program(CGEP)			ASA	29,877
93.268	Immunization Cooperative Agreements			HSA	88,428,730
93.270	Adult Viral Hepatitis Prevention and Control			HSA	55,774
93.273	Alcohol Research Programs			ASA	62,985
93.279	Drug Abuse and Addiction Research Programs			ASA	39,591
93.282	Mental Health National Research Service Awards for Research Training			ASA	78,936
93.283	Centers for Disease Control and Prevention—Investigations and Technical Assistance			HSA	5,071,314
93.283	Centers for Disease Control and Prevention—Investigations and Technical Assistance			UAA	181,504
	93.283 Subtotal				<u>5,252,818</u>
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health			UAA	7,296
93.296	State Partnership Grant Program to Improve Minority Health			HSA	158,660
93.301	Small Rural Hospital Improvement Grant Program			UAA	128,040
93.307	Minority Health and Health Disparities Research			UAA	19,575
93.358	Advanced Education Nursing Traineeships			ASA	324,010
93.358	Advanced Education Nursing Traineeships			NAA	345,500
	93.358 Subtotal				<u>669,510</u>
93.359	Nurse Education, Practice Quality and Retention Grants			ASA	16,105
93.359	Nurse Education, Practice Quality and Retention Grants			UAA	209,757
	93.359 Subtotal				<u>225,862</u>
93.361	Nursing Research			ASA	285,494
93.395	Cancer Treatment Research	Gynecologic Oncology Group	CA101165, CA27469-33	UAA	201,277
93.396	Cancer Biology Research	University of Utah	10008199-01	HSA	789
93.397	Cancer Centers Support Grants	Mayo Clinic	5U54CA153605-03	UAA	6,377
93.414	ARRA—State Primary Care Offices			HSA	131,890
93.448	Food Safety and Security Monitoring Project			HSA	440,146
93.505	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program			HSA	2,811,050
93.507	PPHF 2012 National Public Health Improvement Initiative			HSA	529,553
93.511	Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review			IDA	280,265
93.516	Affordable Care Act (ACA) Public Health Training Centers Programs			UAA	712,989
93.517	Affordable Care Act—Aging and Disability Resource Center			DEA	122,295
93.518	Affordable Care Act—Medicare Improvements for Patients and Providers			DEA	108,829
93.520	Centers for Disease Control and Prevention—Affordable Care Act (ACA)—Communities Putting Prevention to Work			HSA	18,720
93.521	The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements			HSA	858,354
93.525	State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges			GVA	941,210
93.525	State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges			IDA	81,215
	93.525 Subtotal				<u>1,022,425</u>
93.539	PPHF 2012 - Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by 2012 Prevention and Public Health Funds			HSA	688,248
93.544	The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) authorizes Coordinated Chronic Disease prevention and Health Promotion Program			HSA	492,008
93.556	Promoting Safe and Stable Families			DEA	13,596,155
93.556	Promoting Safe and Stable Families	Navajo Nation - Division of Social Services	C08821	ASA	438
	93.556 Subtotal				<u>13,596,593</u>

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CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
93.563	Child Support Enforcement			DEA	44,916,431
93.564	Child Support Enforcement Research	Clark County District Attorney Family Support Division	4800004287-016	UAA	3,097
93.566	Refugee and Entrant Assistance—State Administered Programs			DEA	11,884,187
93.566	Refugee and Entrant Assistance—State Administered Programs			HSA	82,777
	93.566 Subtotal				<u>11,966,964</u>
93.568	Low-Income Home Energy Assistance			DEA	20,083,063
93.568	Low-Income Home Energy Assistance			GVA	4,869,996
	93.568 Subtotal				<u>24,953,059</u>
93.569	Community Services Block Grant			DEA	5,745,765
93.576	Refugee and Entrant Assistance—Discretionary Grants			DEA	534,456
93.576	Refugee and Entrant Assistance—Discretionary Grants			EDA	211,541
93.576	Refugee and Entrant Assistance—Discretionary Grants	International Rescue Committee, Inc.	90RP0060/03	UAA	2,162
	93.576 Subtotal				<u>748,159</u>
93.584	Refugee and Entrant Assistance—Targeted Assistance Grants			DEA	1,805,768
93.586	State Court Improvement Program			SPA	662,099
93.590	Community-Based Child Abuse Prevention Grants			DEA	769,819
93.597	Grants to States for Access and Visitation Programs			DEA	97,721
93.599	Chafee Education and Training Vouchers Program (ETV)			DEA	996,535
93.600	Head Start			EDA	158,790
93.602	Assets for Independence Demonstration Program			ASA	24,750
93.603	Adoption Incentive Payments			DEA	675,971
93.604	Assistance for Torture Victims	International Rescue Committee, Inc.	90ZT0092	UAA	1,616
93.617	Voting Access for Individuals with Disabilities—Grants to States			STA	254,222
93.630	Developmental Disabilities Basic Support and Advocacy Grants			DEA	1,591,428
93.630	Developmental Disabilities Basic Support and Advocacy Grants			UAA	69,432
	93.630 Subtotal				<u>1,660,860</u>
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service			NAA	547,508
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service			UAA	583,432
	93.632 Subtotal				<u>1,130,940</u>
93.643	Children's Justice Grants to States			GVA	336,075
93.645	Stephanie Tubbs Jones Child Welfare Services Program			DEA	7,947,282
93.648	Child Welfare Research Training or Demonstration			ASA	4,207,177
93.648	Child Welfare Research Training or Demonstration			DEA	1,862,501
	93.648 Subtotal				<u>6,069,678</u>
93.658	Foster Care—Title IV-E			DEA	92,706,366
93.658	Foster Care—Title IV-E			SPA	263,292
	93.658 Subtotal				<u>92,969,658</u>
93.659	Adoption Assistance			DEA	91,520,656
93.667	Social Services Block Grant			DEA	60,619,654
93.669	Child Abuse and Neglect State Grants			DEA	88,585
93.671	Family Violence Prevention and Services/Grants for Battered Women's Shelters—Grants to States and Indian Tribes			HSA	2,146,579
93.674	Chafee Foster Care Independence Program			DEA	3,898,917
93.708	ARRA—Head Start			CDA	243,863
93.708	ARRA—Head Start			EDA	76,284
	93.708 Subtotal				<u>320,147</u>
93.718	ARRA—Health Information Technology Regional Extension Centers Program	Arizona Health E-Connection	UA90RC0035	UAA	12,476
93.719	ARRA—State Grants to Promote Health Information Technology			ADA	2,623,640
93.719	ARRA—State Grants to Promote Health Information Technology			ASA	45,337
93.719	ARRA—State Grants to Promote Health Information Technology			GVA	516,445
93.719	ARRA—State Grants to Promote Health Information Technology			HSA	333,252
	93.719 Subtotal				<u>3,518,674</u>
93.723	ARRA—Prevention and Wellness—State, Territories and Pacific Islands			HSA	6,208
93.724	ARRA—Prevention and Wellness—Communities Putting Prevention to Work Funding Opportunities Announcement (FOA)			HSA	89,791

See accompanying notes to schedule.

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CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
93.724	ARRA—Prevention and Wellness—Communities Putting Prevention to Work Funding Opportunities Announcement (FOA)	Pima County, Arizona	0701A1430900310	UAA	41,092
	93.724 Subtotal				<u>130,883</u>
93.729	ARRA—Health Information Technology and Public Health			HSA	207,901
93.730	ARRA Prevention Research Centers Comparative Effectiveness Research Program	Hidalgo Medical Services	U58-DP004710	UAA	68,692
93.733	Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance—financed in part by the Prevention and Public Health Fund (PPHF-2012)			HSA	247,418
93.734	Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs—financed by 2012 Prevention and Public Health Funds (PPHF-2012)			HSA	53,307
93.735	State Public Health Approaches for Ensuring QUILTINE Capacity—Funded in part by 2012 Prevention and Public Health Funds (PPHF-2012)			HSA	5,038
93.735	State Public Health Approaches for Ensuring QUILTINE Capacity—Funded in part by 2012 Prevention and Public Health Funds (PPHF-2012)			UAA	253,573
	93.735 Subtotal				<u>258,611</u>
93.744	PPHF 2012: Breast and Cervical Cancer Screening Opportunities for States, Tribes and Territories solely financed by 2012 Prevention and Public Health Funds			HSA	160,189
93.745	PPHF-2012: Health Care Surveillance/Health Statistics—Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by 2012 Prevention and Public Health Funds (PPHF-2012)			HSA	7,196
93.767	Children's Health Insurance Program			HCA	49,064,000
93.768	Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities			HCA	213,000
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations			DEA	1,106,009
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	Scottsdale Healthcare	LTR DTD 121812	UAA	347,922
	93.779 Subtotal				<u>1,453,931</u>
93.822	Health Careers Opportunity Program			UAA	708,152
93.837	Cardiovascular Diseases Research			UAA	20,593
93.866	Aging Research	Banner Research Institute	04320229903P30AG019610	UAA	74,317
93.889	National Bioterrorism Hospital Preparedness Program			ASA	1,469
93.889	National Bioterrorism Hospital Preparedness Program			HSA	6,807,044
	93.889 Subtotal				<u>6,808,513</u>
93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement Program			UAA	573,438
93.913	Grants to States for Operation of Offices of Rural Health			UAA	181,516
93.917	HIV Care Formula Grants			HSA	23,732,269
93.917	HIV Care Formula Grants			UAA	411,983
	93.917 Subtotal				<u>24,144,252</u>
93.918	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease			UAA	217,527
93.919	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs			HSA	2,599,020
93.928	Special Projects of National Significance	University of California, San Francisco	7431SC	UAA	2,480
93.933	Demonstration Projects for Indian Health	University of Alaska, Anchorage	R0261048	UAA	33,578
93.938	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems			EDA	543,466
93.938	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems			HSA	100
93.938	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems			UAA	33,111
	93.938 Subtotal				<u>576,677</u>
93.940	HIV Prevention Activities—Health Department Based			HSA	3,699,725

See accompanying notes to schedule.

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93.940	HIV Prevention Activities—Health Department Based			UAA	99,035
	93.940 Subtotal				3,798,760
93.943	Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups			HSA	77,308
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance			HSA	824,923
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs			HSA	15,065
93.958	Block Grants for Community Mental Health Services			HSA	9,981,604
93.959	Block Grants for Prevention and Treatment of Substance Abuse			ASA	152,555
93.959	Block Grants for Prevention and Treatment of Substance Abuse			HSA	35,629,081
	93.959 Subtotal				35,781,636
93.969	PPHF-2012 Geriatric Education Centers			ASA	16,333
93.970	Health Professions Recruitment Program for Indians			ASA	389,528
93.977	Preventive Health Services—Sexually Transmitted Diseases Control Grants			HSA	1,341,850
93.991	Preventive Health and Health Services Block Grant			HSA	826,252
93.994	Maternal and Child Health Services Block Grant to the States			HSA	6,787,635
93.1D04RH23596-01-00	Vivir Mejor! Diabetes System of Prevention and Care	Mariposa Community Health Center	LTR DTD 080912	UAA	15,190
93.AGR 12/18/12	Graduate Nurse Education Demonstration Project	Scottsdale Healthcare	AGR 12/18/12	ASA	204,155
93.D06RH216740100	Santa Cruz County Adolescent Wellness Network (SCC AWN)	Mariposa Community Health Center	D06RH21674-02-00, D06RH216740100	UAA	33,868
93.H79T1019911	Step Forward	Codac Behavioral Health Services	H79T101991UOFASIROW01	UAA	154,659
93.H79T1021852	YR 3: EMPOWER - Engaging	Old Pueblo Community Services	H79T1021852	ASA	72,916
93.HHSN268201100016 C	Sub-contract to RTI in Support of NHLBI	Research Technologies, Inc.	13120212844	UAA	46,600
93.HHSN271201100092 P	Outreach Partnership Program			ASA	1,273
93.HHSN276201100009 C	National Network of Libraries of Medicine (NN/LM) Services Pacific Southwest Region	University of California, Los Angeles	5415-S-PA036	UAA	51,955
93.HP032-097-003	Evaluation of CPSA Programs	Community Partnership of Southern Arizona	P0615	UAA	39,189
93.II-ISA-12-2305-01	Yr 3: State Epidemiological Outcomes Workgroup (SEOW) Communities in Context			ASA	67,940
93.LTR 09/19/11	The Effect of Music on Motor	Cognitive and Affect Functions for People with Down Syndrome in Music-Based Exercise, Special Olympics Inc.	LTR 09/19/11	ASA	2,018
93.LTR DTD 052510	Intergovernmental Personnel Act			UAA	86,525
93.LTR DTD 061112	Indigenous Health Resource Workforce IPA for Teshia Solomon			UAA	43,158
93.TI19593	Guiding Star Pregnant and Postpartum Women's Project	Native American Connections, Inc.	TI19593	UAA	6,270
93.Unknown	Department of Health and Human Services			NAA	127,554
93.Unknown	National Institutes of Health			NAA	52,347
93.Unknown	Act Early Ambassador	Association of University Centers on Disability	LTR DTD 121211	UAA	3,772
93.Unknown	Support for Knowledge River Library School Internships	Center for Public Service Communications, LLC.	2008-15	UAA	62,354
	Total Department of Health and Human Services				6,960,700,788
<u>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</u>					
<u>Foster Grandparent/Senior Companion Cluster</u>					
94.011	Foster Grandparent Program			NAA	781,391
94.016	Senior Companion Program			NAA	652,813
	Foster Grandparent/Senior Companion Cluster Subtotal				1,434,204
<u>Other Corporation for National and Community Service Programs</u>					
94.002	Retired and Senior Volunteer Program			NAA	114,947
94.003	State Commissions			GVA	221,217
94.003	State Commissions	Corporation for National and Community Service	13CAHAZ001	GVA	92,702
	94.003 Subtotal				313,919
94.004	Learn and Serve America—School and Community Based Programs			EDA	14,616
94.006	AmeriCorps			GVA	2,100,153
94.006	AmeriCorps			NAA	626,066
94.006	AmeriCorps			PRA	9,770
94.006	AmeriCorps			UAA	54,815

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94.006	AmeriCorps	Public Allies	09NDHWI0010001, 09RNHWI0020001, 12EDHWI0010001	ASA	467,748
	94.006 Subtotal				3,258,552
94.007	Program Development and Innovation Grants			GVA	60,949
94.007	Program Development and Innovation Grants			NAA	41,055
	94.007 Subtotal				102,004
94.009	Training and Technical Assistance			GVA	35,925
94.009	Training and Technical Assistance			UAA	127,476
	94.009 Subtotal				163,401
94.013	Volunteers in Service to America			UAA	28,340
	Total Corporation for National and Community Service				5,429,983
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>					
95.001	High Intensity Drug Trafficking Areas Program			AGA	552,733
95.001	High Intensity Drug Trafficking Areas Program			PSA	1,805,005
	95.001 Subtotal				2,357,738
	Total Executive Office of the President				2,357,738
<u>SOCIAL SECURITY ADMINISTRATION</u>					
<u>Disability Insurance/SSI Cluster</u>					
96.001	Social Security—Disability Insurance (DI)			DEA	34,821,073
	Disability Insurance/SSI Cluster Subtotal				34,821,073
	Total Social Security Administration				34,821,073
<u>DEPARTMENT OF HOMELAND SECURITY</u>					
97.001	Pilot Demonstration or Earmarked Projects			ADA	303,699
97.001	Pilot Demonstration or Earmarked Projects			HLA	152,867
	97.001 Subtotal				456,566
97.008	Non-Profit Security Program			HLA	239,795
97.012	Boating Safety Financial Assistance			GFA	1,846,239
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)			WCA	58,296
97.036	Disaster Grants—Public Assistance (Presidentially Declared Disasters)			MAA	3,129,077
97.039	Hazard Mitigation Grant			MAA	611,393
97.041	National Dam Safety Program			WCA	77,377
97.042	Emergency Management Performance Grants			MAA	5,848,081
97.045	Cooperating Technical Partners			GSA	54,683
97.045	Cooperating Technical Partners			MAA	40,219
97.045	Cooperating Technical Partners			WCA	110,808
	97.045 Subtotal				205,710
97.047	Pre-Disaster Mitigation			MAA	96,160
97.052	Emergency Operations Center			HLA	941,205
97.055	Interoperable Emergency Communications			ADA	18,980
97.055	Interoperable Emergency Communications			HLA	191,962
	97.055 Subtotal				210,942
97.067	Homeland Security Grant Program			ADA	37,364
97.067	Homeland Security Grant Program			AGA	212,110
97.067	Homeland Security Grant Program			HLA	35,959,723
97.067	Homeland Security Grant Program			MAA	371,532
97.067	Homeland Security Grant Program			PSA	5,018,927
	97.067 Subtotal				41,599,656
97.078	Buffer Zone Protection Program (BZPP)			HLA	542,179
97.078	Buffer Zone Protection Program (BZPP)			UAA	184,770
	97.078 Subtotal				726,949
97.082	Earthquake Consortium			GSA	65,882
97.086	Homeland Security Outreach, Education, and Technical Assistance			ASA	199,322
97.092	Repetitive Flood Claims			MAA	11,866

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97.120	Border Interoperability Demonstration Project			HLA	1,646,594
	Total Department of Homeland Security				57,971,110
<u>UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT</u>					
98.001	USAID Foreign Assistance for Programs Overseas			UAA	4,377
98.001	USAID Foreign Assistance for Programs Overseas	Georgetown University	UAR-RX2050-705-11-O-12, UARRX205070511P6, UAR-RX2050-705-12-M, UAR-RX2050-705-12-N	UAA	511,914
98.001	USAID Foreign Assistance for Programs Overseas	University of Texas A&M, Texas Agrilife Research	570689	UAA	32,422
	98.001 Subtotal				548,713
98.012	USAID Development Partnerships for University Cooperation and Development			ASA	768,597
98.012	USAID Development Partnerships for University Cooperation and Development	Higher Education for Development (HED)	523-A-00-06-00009-00, AEG-A-00-05-00007	ASA	146,051
	98.012 Subtotal				914,648
98.185A000900010100	Integrated Telemedicine and E-Health Program of Albania	International Virtual E-Hospital Foundation	185A000900010100	UAA	39,423
98.AEGI18040001000	Farmer-to-Farmer Aquaculture in Kenya, Bangladesh and Mexico	Weidemann Associates, Inc.	1071-20-506-5	UAA	28,377
98.AID-486-A-12-00005	The Vocational University Leadership and Innovation Institute (VULII)			ASA	431,099
98.AID-492-LA-12-00002	Pacific Islands Renewable Energy Technical and Vocational Education and Training Project			ASA	177,734
98.AID-OAA-L-11-00005	Sustainable Energy Education Consortium (SEEC)			ASA	937,977
	Total United States Agency for International Development				3,077,971
<u>MISCELLANEOUS FEDERAL AGENCIES</u>					
99.SJ11E088	Strengthening the Operation of Arizona Probate Courts through Statewide Education	State Justice Institute	SJ1-11-E-088	SPA	6,936
	Total Miscellaneous Federal Agencies				6,936
<u>STUDENT FINANCIAL ASSISTANCE CLUSTER</u>					
<u>Department of Education</u>					
84.007	Federal Supplemental Educational Opportunity Grants			ASA	2,013,636
84.007	Federal Supplemental Educational Opportunity Grants			NAA	853,157
84.007	Federal Supplemental Educational Opportunity Grants			UAA	677,644
	84.007 Subtotal				3,544,437
84.033	Federal Work-Study Program			ASA	3,158,712
84.033	Federal Work-Study Program			NAA	435,296
84.033	Federal Work-Study Program			UAA	1,789,633
	84.033 Subtotal				5,383,641
84.063	Federal Pell Grant Program			ASA	95,346,750
84.063	Federal Pell Grant Program			NAA	34,902,602
84.063	Federal Pell Grant Program			UAA	45,027,976
	84.063 Subtotal				175,277,328
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)			ASA	3,688,989
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)			NAA	228,794
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)			UAA	309,892
	84.379 Subtotal				4,227,675
84.408	Postsecondary Education Scholarships for Veteran's Dependents			ASA	5,550
	Department of Education Subtotal				188,438,631
<u>Department of Health and Human Services</u>					
93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds			ASA	197,767

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93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds			NAA	1,022,419
	93.925 Subtotal				1,220,186
	Department of Health and Human Services Subtotal				1,220,186
	Total Student Financial Assistance Cluster				189,658,817
RESEARCH AND DEVELOPMENT CLUSTER					
Department of Agriculture					
10.RD	Agricultural Research Service			UAA	197,627
10.RD	Cooperative State Research, Education and Extended Services			NAA	155,302
10.RD	Department of Agriculture			ASA	255,393
10.RD	Forest Service			ASA	23,274
10.RD	Forest Service			UAA	493,707
10.RD	Forestry Service			NAA	729,976
10.RD	National Institute of Food and Agriculture			ASA	1,110,944
10.RD	National Institute of Food and Agriculture			NAA	185,855
10.RD	Natural Resources Conservation Service			UAA	6,412
10.RD	Rural Utilities Service			ASA	27,786
10.RD	United States Department of Agriculture			UAA	7,178,446
10.RD	Vietnam Education Foundation			UAA	2,598
10.RD	Almond Board of California		LTR 5/3/12	ASA	103,691
10.RD	Arizona Department of Agriculture		SCBGF1213, SCBGP0809, SCBGPFB0907, CBGPFB0910, SCBGPFB0916, CBGPFB0917, SCBGPFB0919, CBGPFB0924, SCBGPFB0925, SCBGF0939, SCBGPFB1005, CBGPFB1006, SCBGPFB1007, CBGPFB1010, SCBGPFB1015, CBGPFB1017, SCBGPFB1018, SCBGPFB1020, SCBGPFB1102-1106, SCBGPFB1120, SCBGPFB1128-1129, SCBGPFB1137, SCBGPFB1140, SCBGPFB1204, SCBGPFB1219, SCBGPFB1220, SCBGPFB1230	UAA	720,798
10.RD	Arizona Department of Health Services		ADHS12-009788, ADHS12-009788-3; E0042891	ASA	56,693
10.RD	Arizona State Forestry Division		CCG 12-101	ASA	2,480
10.RD	Arizona State Forestry Division		WCG 09-301, WCG 10-302, SFA 09-003, WFHF 09-014	NAA	382,516
10.RD	Arizona State Forestry Division		CCG-12-303	UAA	1,774
10.RD	Arizona State Parks		CCG-10-001, CCG-11-103	ASA	15,634
10.RD	California Polytechnic State University		20106540020441	ASA	3,941
10.RD	Center for Produce Safety		20112165201	UAA	74,239
10.RD	Citrus Research and Development Foundation, Incorporated		13-005NU-784	UAA	31,029
10.RD	Colorado State University		G14741	UAA	838
10.RD	Community Food Bank		LTR DTD 102309	UAA	2,542
10.RD	Cornell University		2011-67023-30991	ASA	17,537
10.RD	Glacierland Resource Conservation & Development		None	NAA	31,138
10.RD	InBios International		PRIME 2007-33610-18620	UAA	146
10.RD	Iowa State University		4162324C	UAA	54,567
10.RD	Maricopa County Community College District		2008-38422-19188	UAA	21,578
10.RD	Michigan State University		RC064684UA	UAA	874
10.RD	National Renewable Energy Laboratory		DE-AC36-08GQ28308	ASA	76,388
10.RD	New Mexico State University		Q01416, Q01509	UAA	22,391
10.RD	North Carolina State University		2011-68003-30395	ASA	120,388
10.RD	North Carolina State University		2011160904	UAA	120,406
10.RD	Oklahoma State University		AB-5-67690-NAU	NAA	19,523
10.RD	Oregon State University		60025859, C0430A-B	UAA	53,199
10.RD	Purdue University		2010-65615-20672	ASA	20,301
10.RD	Purdue University		8000040009AG	UAA	65,563
10.RD	Rutgers, The State University of New Jersey		2008AZ001BDP, 2011AZASBioMatheron, S1522449	UAA	236,617
10.RD	The Nature Conservancy		FIRENAU04092012	NAA	38,340
10.RD	University of Arizona		SCBGP-FB11-29	ASA	8,825
10.RD	University of California, Davis		07001492UA4, 200911201ARI11, 201014478ARIZONA, 201223902-10, 600158, SA7734	UAA	39,562
10.RD	University of California, Riverside		2012-67013-19446	ASA	25,840

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10.RD		University of California, Riverside	S-000522	UAA	39,645
10.RD		University of Washington	688014, 715630	UAA	32,468
10.RD		Utah State University	100893036, 9092201	UAA	94,804
10.RD		World Cocoa Foundation	None	UAA	5,619
	Department of Agriculture Subtotal				12,909,214
	Department of Commerce				
11.RD	Department of Commerce			ASA	95,559
11.RD	Economic Development Administration			ASA	30,800
11.RD	National Institute of Standards and Technology (NIST)			ASA	3,000
11.RD	ARRA—National Institute of Standards and Technology (NIST)			ASA	126,492
11.RD	National Institute of Standards and Technology (NIST)			UAA	89,612
11.RD	National Oceanic and Atmospheric Administration (NOAA)			ASA	173,366
11.RD	National Oceanic and Atmospheric Administration (NOAA)			UAA	1,683,947
11.RD		Arizona State University	12-852	UAA	20,470
11.RD		Library Development Division	LTR 06/06/11	ASA	2,974
11.RD		Pacific States Marine Fisheries Commission	NA11NMF4370212	ASA	20,285
11.RD		ARRA—Purdue University	60NANB10D023	ASA	84,949
11.RD		University of Arizona	NA10OAR4310185	ASA	34,787
11.RD		University of Maine	UMS839	UAA	12,837
11.RD		University of Maryland	Z765204	UAA	5,159
	Department of Commerce Subtotal				2,384,237
	Department of Defense				
12.RD	Advanced Research Projects Agency			ASA	1,759,826
12.RD	Air Force Office of Scientific Research			UAA	6,792,852
12.RD	Air Force Research Laboratory			UAA	385,885
12.RD	Asian Office of Aerospace Research and Development			UAA	518,327
12.RD	Defense Advanced Research Projects Agency			UAA	531,088
12.RD	Defense Threat Reduction Agency			NAA	653,330
12.RD	Defense Threat Reduction Agency			UAA	486,514
12.RD	Department of Defense			ASA	1,674,561
12.RD	Department of Defense			NAA	953,014
12.RD	Department of the Air Force, Material Command			ASA	2,551,135
12.RD	Department of the Army			NAA	206,091
12.RD	Department of the Navy, Office of the Chief of Naval Research			ASA	4,841,097
12.RD	National Security Agency			ASA	158,298
12.RD	National Security Agency			UAA	93,654
12.RD	Naval Air Warfare Center Aircraft Division			UAA	819,755
12.RD	Naval Facilities Engineering Command Southwest			NAA	8,880
12.RD	Naval Postgraduate School			UAA	128,755
12.RD	Office of Naval Research			UAA	2,929,946
12.RD	Office of the Secretary of Defense			ASA	6,718,886
12.RD	Pacific Northwest National Laboratory			NAA	110,102
12.RD	Space and Naval Warfare Systems Command			UAA	1,352,996
12.RD	U.S. Army Corp of Engineers			NAA	23,460
12.RD	U.S. Army Material Command			ASA	9,934,390
12.RD	U.S. Army Medical Command			ASA	619,007
12.RD	U.S. Department of Army			UAA	88,993
12.RD	U.S. Department of the Defense			UAA	440,667
12.RD	United States Army Corps of Engineers			UAA	1,521,653
12.RD	United States Army Medical Command			UAA	191,695
12.RD	United States Army Medical Research and Material Command			UAA	300,824
12.RD	United States Army Research Office			UAA	64,399
12.RD	United States Army Research, Development and Engineering Command			UAA	750,202
12.RD		American Burn Association	W81XWH-09-2-0194	UAA	27,469
12.RD		Applied Technology, Incorporated	13-029	UAA	10,801
12.RD		Aptima, Inc	N00014-10-C-0442	ASA	781
12.RD		Architecture Technology Corporation	N0014-12-M-0368	ASA	24,000
12.RD		Arizona State University	10407	UAA	101,208
12.RD		ASR Corporation	093011-01-084, 8041002080	UAA	113,885
12.RD		BAE Systems, Inc.	41-1017737	UAA	2,576
12.RD		Ball Aerospace Systems Division	07RDK00458	UAA	14,689
12.RD		Banner Health	W18XWH-08-2-0186	ASA	179,660
12.RD		Barrow Neurological Institute of St. Joseph's Hospital	W81XWH-11-1-0283	ASA	3,655
12.RD		Biomedical Research & Education Fund of Southern Arizona	W81XWH1010745	UAA	9,404
12.RD		California Institute of Technology	67N-1089127	UAA	38,474
12.RD		Camp Dresser & McKee, Inc.	W912HQ-10-C-0075	ASA	15,378
12.RD		Clarkson University	FA 9550-11-1-0025	ASA	115,640
12.RD		Conner Networks	IARPA-BAA-12-01	ASA	9,423
12.RD		Cornell University	63222-9760	UAA	115,731
12.RD		Duke University	FA8650-09-C-2944, W911NF-05-1-0248	ASA	41,074

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12.RD		Duke University	10DARPA1099	UAA	730,435
12.RD		Engility Corporation	10121	UAA	1,477,024
12.RD		Environment and Infrastructure Incorporated	F013000007	UAA	29,872
12.RD		FLIR EOC, LLC	10036206, 11049413	ASA	86,115
12.RD		General Atomics	FA8650-08-C-5039, FA8650-10-C-1785	ASA	121,110
12.RD		Geo-Marine, Inc	W9126G-09-D-0068	ASA	27,921
12.RD		Georgia Institute of Technology	2009-IT-2005, FA 2386-10-1-4152, N00014-12-1-0443	ASA	106,676
12.RD		Georgia Institute of Technology	RA231GA, RB250G1, RB267G2, RD562-G1	UAA	800,429
12.RD		Goodrich Corporation	415362	UAA	3,419,016
12.RD		Harvard University	123572	UAA	43,328
12.RD		Henry M Jackson Foundation	711946	NAA	296,988
12.RD		Henry M Jackson Foundation for Advancement of Military Medicine	2324, 717737	UAA	58,460
12.RD		Indiana University	N00014-07-1-1049	ASA	111,107
12.RD		Institute of International Education	NSEP-U631043	ASA	21,420
12.RD		Integrated Systems Solutions, Inc.	N68335-10-C-0280	ASA	26,047
12.RD		Intelligent Automation, Inc. (IAI)	FA9550-11-C-0006	ASA	35,593
12.RD		IntelliWare	13013157	ASA	154,500
12.RD		IQE RF Sales	11121419	ASA	11,407
12.RD		iRobot Corporation	92003	UAA	7,954
12.RD		Jern Engineering	N68335-12-C-0063, N68335-13-C-0082	ASA	99,090
12.RD		Kentucky BioProcessing	HR0011-12-C-0103	ASA	175,879
12.RD		Lockheed Martin Corporation	4100594979	UAA	43,954
12.RD		Louisiana State University	W91ZSQ1022N626	UAA	33,736
12.RD		Massachusetts Institute of Technology	7000172185, 7000219465	UAA	7,922
12.RD		Michigan State University	FA8650-09-C-1619	ASA	94,189
12.RD		MicroBioSystems, LP	N00014-12-C-0540	UAA	225,864
12.RD		Mississippi State University	FA9550-12-1-0135	ASA	25,743
12.RD		New Mexico State University	FA9550-13-1-0022	ASA	12,290
12.RD		NextGen Aeronautics	FA8651-12-M-0200	ASA	31,712
12.RD		Northwestern University	10302059/N00014-09-1-1126, N00014-11-1-0729	ASA	366,107
12.RD		NuTrek	FA8650-12-M-1463, HQ0006-09-C-7071	ASA	4,167
12.RD		Ohio State University	FA8650-13-2-2347	ASA	8,388
12.RD		Oregon State University	W912HQ-12-C-0004	ASA	31,508
12.RD		Palo Alto Research Center, Inc.	FA8650-11-C-7130, NNA11AB07C	ASA	34,493
12.RD		Pennsylvania State University	HR0011-12-C-0075, W911NF-09-1-0525	ASA	230,693
12.RD		Pennsylvania State University	4524-NAU-USACE-0085	NAA	28,521
12.RD		Princeton University	FA9550-09-1-0643, N00014-08-1-1110	ASA	116,011
12.RD		Purdue University	HDTRA1-10-1-0083	ASA	36,537
12.RD		QUASAR Federal Systems, Incorporated	HR001110C0102	UAA	15,372
12.RD		Radiation Monitoring Devices Inc.	HDTRA1-11-1-0028	ASA	138,071
12.RD		Renaissance Sciences Corporation	N00014-12-M-0101, N68335-11-C-0043, N68335-13-C-0136	ASA	46,012
12.RD		SA Photonics	7086UAZ1010, 7125-UAZ1208, 7126-UAZ1207	UAA	193,744
12.RD		Science Applications International Corporation	P010115724, P010131735	UAA	23,968
12.RD		Space Micro, Inc.	ATP	ASA	112,895
12.RD		Spectral Energies, LLC	N00014-12-M-0355	ASA	32,477
12.RD		SRI International	N00014-09-C-0292	ASA	3,645
12.RD		SRI International	19000240HR001112C0	UAA	95,594
12.RD		State University of New York	1098964359361	UAA	173,259
12.RD		Technical Data Analysis, Inc.	1079-001-03	ASA	14,964
12.RD		Texas A & M University	HDTRA1-13-1-0030	ASA	18,955
12.RD		Texas Engineering Experiment Station	A5931	UAA	328,400
12.RD		The Learning Chameleon, Inc.	W31P4Q-12-C-0166	ASA	76,549
12.RD		The MITRE Corporation	W15P7T-12-C-F600	ASA	123,290
12.RD		Tigerbrain Engineering Inc.	W9128F-10-D-0065	ASA	10,943
12.RD		University Corporation for Atmospheric Research	Z1395996	UAA	42,442
12.RD		University of California, Berkeley	W911NF-07-1-0314	ASA	148,990
12.RD		University of California, Davis	N00014-11-1-0108	ASA	101,967
12.RD		University of California, Los Angeles	1295GNA114	UAA	300,217
12.RD		University of California, San Diego	N00014-07-1-0739, N00014-07-1-0741	ASA	25,512
12.RD		University of California, Santa Barbara	N00014-10-1-0937	ASA	143,426
12.RD		University of California, Santa Barbara	KK1305	UAA	56,359
12.RD		University of Central Florida	N00014-06-1-0446	ASA	23,905

See accompanying notes to schedule.

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CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
12.RD		University of Florida	UFEIES1005015UAZ, UFEIES1205019UAZ	UAA	57,873
12.RD		University of Illinois at Urbana-Champaign	W911NF-10-1-0524	ASA	460,444
12.RD		University of Maryland	FA9550-08-1-0406, N00014-12-1-0124	ASA	229,765
12.RD		University of Memphis	W81XWH-11-2-0171	ASA	6,111
12.RD		University of Michigan	HR0011-13-2-0006, W911NF-11-1-0391	ASA	89,261
12.RD		University of Minnesota	A001650204	UAA	125,935
12.RD		University of Mississippi	1108006	UAA	2,087
12.RD		University of New Mexico	271397-87E6	UAA	20,880
12.RD		University of North Carolina at Chapel Hill	5-55037	UAA	52,321
12.RD		University of Oklahoma	2012-14	UAA	483,809
12.RD		University of Oxford	N66001-10-1-4061	ASA	184,771
12.RD		University of Pennsylvania	N00014-08-1-0696	ASA	15,786
12.RD		University of South Carolina	N00014-11-1-0925	ASA	23,116
12.RD		University of Southern California	HR0011-11-C-0067	ASA	82,471
12.RD		University of Tennessee	8500017317, R041303040	UAA	344,148
12.RD		University of Texas at Austin	FA9550-12-1-0494	ASA	68,796
12.RD		University of Texas at Austin	UTA09000620	UAA	26,227
12.RD		University of Virginia	N00014-07-1-0723	ASA	9,584
12.RD		University Technology Corporation	FA8650-10-D-3037	ASA	93,133
12.RD		Vanderbilt University	FA9550-05-1-0306, HDTRA11-1-0033	ASA	49,494
12.RD		VW International, Inc.	67-027A	ASA	55,865
12.RD		Zona Technology, Inc.	FA9550-12-C-0026, FA9550-13-C-0022	ASA	67,571
	Department of Defense Subtotal				62,406,740
	<u>Department of Housing and Urban Development</u>				
14.RD	Department of Housing and Urban Development			ASA	192,679
14.RD		City of Phoenix Planning Department	CCPAZ0044-11	ASA	346,030
14.RD		International City/County Management Association	H21624RG	ASA	72,689
	Department of Housing and Urban Development Subtotal				611,398
	<u>Department of the Interior</u>				
15.RD	Bureau of Indian Affairs			UAA	18,292
15.RD	Bureau of Land Management			ASA	148,013
15.RD	Bureau of Land Management			NAA	365,388
15.RD	Bureau of Land Management			UAA	59,935
15.RD	Bureau of Reclamation			ASA	227,408
15.RD	Bureau of Reclamation			NAA	88,643
15.RD	Bureau of Reclamation			UAA	393,343
15.RD	Bureau of Reclamation	Arizona State University	13-076	NAA	7,322
15.RD	Department of the Interior			ASA	147,181
15.RD	Fish and Wildlife Service			NAA	4,174
15.RD	National Park Service			ASA	3,858
15.RD	National Park Service			NAA	922,491
15.RD	National Park Service			UAA	1,538,976
15.RD	U.S. Fish and Wildlife Service			UAA	551,452
15.RD	U.S. Geological Survey			ASA	119,392
15.RD	U.S. Geological Survey			NAA	703,854
15.RD	U.S. Geological Survey			UAA	2,977,976
15.RD		Arizona Department of Agriculture	AZE66	UAA	30,964
15.RD		Arizona Game and Fish	1434-03HQRU1580/T011-3, 1434-03HQRU1580, LTR DTD 112911	UAA	48,519
15.RD		Bat Conservation International Inc.	L09AC15886	NAA	45,482
15.RD		Conservation Northwest	None	NAA	2,520
15.RD		Desert Botanical Garden	3052013	NAA	6,700
15.RD		Nature Conservancy	AZFA-110920, AZFO-130116, NMFO120511	UAA	62,620
15.RD		Pima County, Arizona	CT-SUS- 1200000000000001318	UAA	15,000
15.RD		University of Alaska Fairbanks	M07AC12496	ASA	38,026
15.RD		University of Arizona	Y562576	NAA	124
15.RD		University of Arizona-Water Research Resources Center	G11AP20065	ASA	5,134
15.RD		University of California, Berkeley	7992	UAA	15,626
15.RD		University of California, Davis	201120800-02	NAA	10,102
15.RD		University of Montana	PG116567201, PG126570502	UAA	13,093
15.RD		University of Southern California	G12AC20038	ASA	38,479
15.RD		University of Texas at San Antonio	155055UAZ	UAA	155,677
15.RD		University of Wyoming	1001202, 1001524UAZ	UAA	9,711
	Department of the Interior Subtotal				8,775,475

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<u>Department of Justice</u>					
16.RD	Department of Justice			ASA	553,268
16.RD	National Institute of Justice			ASA	73,931
16.RD	ARRA—National Institute of Justice			ASA	284,120
16.RD	Office of Juvenile Justice and Delinquency Prevention			ASA	12,931
16.RD	United States Department of Justice			UAA	76,368
16.RD		Glendale, City of-Police Department	211-MU-BX-0024	ASA	64,757
16.RD		Governor's Office for Children Youth and Families	11-ISA-12-3031-01, 11-ISA-13-3181-07	ASA	176,678
16.RD		Johns Hopkins University	2008-WG-BX-0002	ASA	15,414
16.RD		Phoenix Police Department	2011-DB-BX0018	ASA	86,506
16.RD		Pima County, Arizona	0702A1406430208	UAA	4,618
16.RD		Sam Houston State University	2010-DN-BX-0001	ASA	21,746
16.RD		University of Illinois at Urbana-Champaign	2011-05299-02	ASA	5,401
Department of Justice Subtotal					1,375,738
<u>Department of Labor</u>					
17.RD	Department of Labor			UAA	158,435
17.RD		Arizona Diversity Business Development Center, Inc.	AGR 12051072	ASA	141,551
Department of Labor Subtotal					299,986
<u>Department of State</u>					
19.RD		American Councils for International Education	S-ECAPY-11-CA-134-sub1	ASA	82,066
19.RD		Heartland Alliance for Human Needs and Human Rights	S-LMAQM-11-GR-1076	ASA	8,435
19.RD		National Academy of Science	PGAP210853	UAA	29,962
19.RD		National Council for Eurasian & East European Research	827-01	ASA	11,632
Department of State Subtotal					132,095
<u>Department of Transportation</u>					
20.RD	Department of Transportation			ASA	266,379
20.RD	Federal Aviation Administration			ASA	67,376
20.RD	Federal Highway Administration			UAA	399,051
20.RD		ADOT Research Center	ADOT11-002985, PO	ASA	52,185
20.RD		Arizona Department of Transportation	JPA08009T, JPA11002	UAA	55,881
20.RD		Louis Berger Group, Inc.	JA2806	UAA	23,615
20.RD		NAS-National Academy of Sciences	DTFAWA-06-P-00007	ASA	35,606
20.RD		NAS-TRB-National Cooperative Highway Research Program	DTFH61-08-H-000035	ASA	12,476
20.RD		National Academy of Science	SHRP L-35(A)	UAA	23,589
20.RD		Oregon State University	T0013GE, T0013GI, T0013G1TaskOrder#1	UAA	231,887
20.RD		Resource Systems Group, Inc.	DTFH61-11-C-00015	ASA	31,066
20.RD		University of Virginia	PO1207075	UAA	430,369
Department of Transportation Subtotal					1,629,480
<u>National Aeronautics and Space Administration</u>					
43.RD	NASA Ames Research Center			ASA	1,185,244
43.RD	NASA Ames Research Center			UAA	57,467
43.RD	NASA Goddard Space Flight Center			ASA	12,800,490
43.RD	NASA Goddard Space Flight Center			UAA	65,416,900
43.RD	NASA Headquarters			UAA	13,535,159
43.RD	NASA John H. Glenn Research Center, Lewis Field			ASA	6,860
43.RD	NASA Johnson Space Center			UAA	121,428
43.RD	NASA Kennedy Space Center			UAA	10,958
43.RD	NASA Langley Research Center			UAA	41,121
43.RD	NASA Lyndon B. Johnson Space Center			ASA	114,865
43.RD	NASA Marshall Research Center			UAA	240,110
43.RD	National Aeronautics and Space Administration			NAA	599,488
43.RD	National Cancer Institute			UAA	97,191
43.RD	Smithsonian Astrophysical Observatory			UAA	91,760
43.RD	Smithsonian Institution			UAA	24,186
43.RD		American Geological Institute	NNX10AD33A, PR# 420032242	ASA	107,352
43.RD		Arizona Sonora Desert Museum	LTR DTD 083110	UAA	9,668
43.RD		Arizona State University	7790	UAA	106,647
43.RD		California Institute of Technology	NNX09AC35G	ASA	129,447
43.RD		California Institute of Technology	21089221, 21091253	UAA	127,433
43.RD		Carnegie Institution of Science	DTM325002	UAA	173,151
43.RD		Carnegie Institution of Washington	NASW00002	ASA	330,640
43.RD		Carnegie Institution of Washington	9-10307-01	NAA	79,812
43.RD		Colorado State University	G19581, G653701	UAA	37,184
43.RD		Cornell University	393616455	ASA	87,107
43.RD		Desert Research Institute	65603011, 65604201	UAA	162,453
43.RD		Global Engineering and Materials, Inc.	FFP-2012-SK-0625	ASA	45,644

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43.RD		Jet Propulsion Laboratory (JPL)	1383500, 1412578, 1444481, 1455718, 71-0819, 71-1043, NAS703001, NAS71407, NMO710076, NMO710805, NMO710819, NMO710824, NMO710947, NMO7-11016, NMO711040, NMO711043, NMO711074, NMO711085,	ASA	4,698,178
43.RD		Jet Propulsion Laboratory (JPL)	1365676, RSA 1379658	NAA	52,775
43.RD		Jet Propulsion Laboratory (JPL)	1226582, 1228726, 1236412, 1270067, 1272218, 1306547, 1319248, 1350372, 1354929, 1407200, 1407263, 1409994, 1414962, 1421891, 1422779, 1430662, 1431141, 1431372, 1433898, 1439921, 1440265, 1446073	UAA	8,713,173
43.RD		Johns Hopkins University	108904, 111090	UAA	25,527
43.RD		Johns Hopkins University Applied Physics Laboratory	NNX09AN33G, NNX10AC6G	ASA	31,584
43.RD		Malin Space Science Systems, Inc.	11-0124	ASA	214,285
43.RD		National Optical Astronomy Observatory	N06504C-N	NAA	1,050
43.RD		National Space Biomedical Research Institute	NCC958166HPF01605	UAA	2,659
43.RD		Northwest Research Laboratories	NASA S047P	ASA	291,438
43.RD		Pennsylvania State University	NNA09DA76A	ASA	46,053
43.RD		Planetary Science Institute	595	UAA	2,838
43.RD		Purdue University	NMX11AG04G	ASA	44,159
43.RD		Rensselaer Polytechnic Institute	B10554	UAA	64,595
43.RD		Science Systems and Applications, Incorporated	21101-12-065	UAA	10,683
43.RD		Stinger Ghaffarian Technologies, Inc	NNA08CG83C	ASA	18,575
43.RD		SJT Micropower Inc.	NNX10CF02P	ASA	585
43.RD		Smithsonian Astrophysics Observatory	NAS803060	ASA	363
43.RD		Southwest Research Institute	699053X, D99004L, D99030L	UAA	120,221
43.RD		Space Micro, Inc.	PO 2860	ASA	1,363
43.RD		Space Science Institute	HST-AR-11778.05-A	NAA	38,250
43.RD		Space Science Institute	433	UAA	35,709
43.RD		Space Telescope Science Institute	HST-AR-12657.01-A, HST-GO-12190.08-A, HST-GO-12511.08-A, NAS526555	ASA	368,818
43.RD		Space Telescope Science Institute	HSTAR1127901A, HSTAR1212101A, HSTAR1213202A, HSTAR1262401A, HSTEO1158706A, HSTGO1169702A, HSTGO1115507A, HSTGO1115702A, HSTGO1157601A, HSTGO1159101A, HSTGO1159806A, HSTGO1160001A, HSTGO1162503A, HSTGO11665502A, HSTGO1167403A, HSTGO1170207A, HSTGO1171912A, HSTGO120606A, HSTGO1217708A, HSTGO1218112A, HSTGO1218401A, HSTGO1218801A, HSTGO1222801A, HSTGO1224805A, HSTGO1226403A, HSTGO1228608A, HSTGO1231404A, HSTGO1232901A, HSTGO1247301A, HSTGO1248701A, HSTGO1249301A, HSTGO1249812A, HSTGO1254708A, HSTGO1255001A, HSTGO1255101A, HSTGO1260303A, HSTGO1260601A, HSTGO1260603A,	UAA	1,031,427

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			HSTGO1261602A, HSTGO1265913A, HSTGO1293701A, HSTGO1293905A, HSTHF5129901A		
43.RD		Stony Brook University	54347	UAA	15,833
43.RD		United Negro College Fund Special Program	CK17978	UAA	8,475
43.RD		Universities Space Research Association	NNJ06JG25A, NNJ11HE31A	ASA	29,246
43.RD		Universities Space Research Association	03450-45, 217301, 804101	UAA	130,663
43.RD		University Corporation for Atmospheric Research	Z1293566	UAA	39,726
43.RD		University of Akron	NNC08CA35C	ASA	19,512
43.RD		University of Arizona	NNG12PK37C, NNM10AA11C, NNS10AI41H	ASA	202,574
43.RD		University of California, Los Angeles	1000SKC673	UAA	2,422
43.RD		University of California, Santa Cruz	S0183244	UAA	31,697
43.RD		University of Colorado, Boulder	NNA09DB30A	ASA	35,908
43.RD		University of Colorado, Boulder	1000008166	UAA	37,750
43.RD		University of Maryland	NNX11AB42G	ASA	41,735
43.RD		University of Maryland	Z649502	UAA	98,047
43.RD		University of Nevada, Las Vegas	NNX11AR78G	ASA	14,697
43.RD		University of Wisconsin System	383K342	UAA	27,100
43.RD		Wyle Laboratories	NAS902078	ASA	15,000
	National Aeronautics and Space Administration Subtotal				112,304,458
	<u>National Endowment for the Humanities</u>				
45.RD	National Endowment for the Humanities			ASA	101,817
45.RD	National Endowment for the Humanities			UAA	33,959
45.RD		American Academy in Rome	LTR DTD 031312	UAA	19,085
45.RD		American Research Institute in Turkey	LTR DTD 050411	UAA	25,200
45.RD		Arizona Humanities Council	GG01-5721-2012, GG09-5787-2012, GG25-5606-2011	ASA	9,084
45.RD		Arizona Humanities Council	GGO157792012	UAA	1,780
45.RD		Dance Heritage Coalition	LTR 12/22/11	ASA	6,145
	National Endowment for the Humanities Subtotal				197,070
	<u>Institute of Museum and Library Services</u>				
45.RD	Institute of Museum and Library Services			UAA	45,661
	Institute of Museum and Library Services Subtotal				45,661
	<u>National Science Foundation</u>				
47.RD	National Science Foundation			ASA	47,061,080
47.RD	ARRA—National Science Foundation			ASA	3,197,094
47.RD	National Science Foundation			NAA	3,377,522
47.RD	ARRA—National Science Foundation			NAA	183,241
47.RD	National Science Foundation			UAA	52,136,111
47.RD	ARRA—National Science Foundation			UAA	6,335,499
47.RD		Advanced Diamond Technologies Inc.	945935	UAA	10,191
47.RD		American Society for Engineering Education	1224217	ASA	6,702
47.RD		Arizona State University	11428, 12728, 12-877, 12-923, 13-999, KMS0019-11-58/SUB, KMS0051-11-60/SUB - KMS0051-11-60/SUB F11UR023, KMS0051-11- 61/SUB - KMS0051-11- 61/SUB/S12UR043, KMS0051161SUBS12URO14S2 012, KMS0051162 - KMS0051- 11-62/SUB/V12UR014/, KMS00511163 - KMS00511163/SUB/F12UR024, KMS00511164/SUB - KMS0051- 11-64/SUB/S13UR0041/, KMS00511165, KMS00571106SUBF11URO	UAA	710,813
47.RD		Associated Universities Incorporated	LTR DTD 010413	UAA	4,102
47.RD		Association of Universities for Research in Astronomy, Incorporated	C10527A, C10563N, C10566A, C10593T, C10646A, C22026SB, N032937C-L, N04035C-A, N09233C-A, N10008C-A	UAA	204,388
47.RD		ARRA—Association of Universities for Research in Astronomy, Incorporated	C22026SB	UAA	5,270,237
47.RD		Boston University	4500000655	NAA	41,685
47.RD		ARRA—Brown University	917668	ASA	113,615
47.RD		ARRA—Cal Poly Pomona Foundation, Inc.	AST0847170	UAA	71,093

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47.RD		ARRA—California Institute of Technology	905990	ASA	154,745
47.RD		California State Los Angeles University Auxiliary Services, Incorporated	UA230956	UAA	17,726
47.RD		Carnegie Mellon University	836012	ASA	35,494
47.RD		Colorado State University	1145200	ASA	30,411
47.RD		Colorado State University	G30628	UAA	24,399
47.RD		Computing Research Association	0937060, 1019343	ASA	49,348
47.RD		Consortium for Ocean Leadership	BA-98	NAA	3,589
47.RD		Consortium for Ocean Leadership	BA50/Exp.342	UAA	10,007
47.RD		Consortium of Universities for Advancement of Hydrologic Science, Inc.	EAR0753521	UAA	18,870
47.RD		Cornell University	335765	ASA	434,309
47.RD		George Mason University	1160820	ASA	18,490
47.RD		Georgetown University	948947	ASA	19,271
47.RD		Georgia Institute of Technology	1200925	ASA	31,920
47.RD		Giant Magellan Telescope Organization	GMT0041208A	UAA	520,064
47.RD		Idaho State University	1142A	UAA	48,632
47.RD		Indiana University	855852	ASA	11,532
47.RD		Inter-American Institute for Global Change Research (Brazil)	SGP-CRA #005, SGPHD005	UAA	92,936
47.RD		Internet2	1032468	UAA	52,330
47.RD		Invenio Imaging, Incorporated	IIP-1214848	UAA	16,384
47.RD		Johns Hopkins University	OCI-0948134	ASA	33,931
47.RD		ARRA—Johns Hopkins University	2001328850	UAA	112,920
47.RD		Large Synoptic Survey Telescope Corp.	C44007L, C44022L	UAA	149,753
47.RD		Louisiana State University	907261	ASA	253
47.RD		Maricopa Community Colleges	DUE 1103080	ASA	44,320
47.RD		Massachusetts Institute of Technology	5710002812	UAA	112,451
47.RD		Mathematical Association of America	0910240, 1122965	ASA	44,856
47.RD		Medipacs, LLC	LTR DTD 043009	UAA	29,398
47.RD		Membrane Technology and Research, Inc.	1127395	ASA	32,650
47.RD		Michigan State University	RC101209UA	UAA	98,319
47.RD		Michigan Technological University	111009022	NAA	11,513
47.RD		Montana State University	G201-12-W2848	NAA	1,965
47.RD		NanoVoltaix, Inc.	1152665, 10128292	ASA	75,796
47.RD		National Academy of Engineering	1043289	ASA	85,888
47.RD		National Radio Astronomy Observatory	33095, LTR DTD 082211	UAA	31,621
47.RD		New Jersey Institute of Technology	0915438, 1100622	ASA	61,329
47.RD		ARRA—New Jersey Institute of Technology	CNS-0844972	ASA	165,281
47.RD		New Mexico State University	Q01298	UAA	12,614
47.RD		North Carolina State University	0812121, 0941421, DMS- 0946431	ASA	391,845
47.RD		North Carolina State University	2009271903	UAA	89,062
47.RD		Northern Arizona University	1156953	ASA	6,156
47.RD		Northwestern University	SP0011313/PROJ0003099	UAA	38,523
47.RD		Oregon State University	1140207	ASA	10,404
47.RD		Pacific Ecoinformatics and Computational Ecology Lab	LTR DTD 040110	UAA	21,627
47.RD		Pennsylvania State University	1205105, DBI-0850013	ASA	194,870
47.RD		ARRA—Purdue University	846358	ASA	172,016
47.RD		Rice University	830391	ASA	5,091
47.RD		Rochester Institute of Technology	CMMI-1031690	ASA	32,159
47.RD		Social Science Research Council	682202	UAA	23,688
47.RD		South Dakota State University	1010465	ASA	3,660
47.RD		Space Micro, Inc.	4086	ASA	127,977
47.RD		Stanford University	936421	ASA	73,093
47.RD		Syracuse University	1118302	ASA	473
47.RD		The University of Texas, Pan American	41BILO1002	UAA	17,617
47.RD		University Corporation for Atmospheric Research	S0971499, Z1175594	UAA	12,991
47.RD		ARRA—University of Arizona	724958	ASA	1,068
47.RD		University of California, Los Angeles	0521 G QA280	UAA	4,715
47.RD		University of California, Riverside	S0000334	UAA	25,430
47.RD		University of California, Santa Barbara	826871	ASA	814
47.RD		University of Chicago	417527, FP048906	UAA	37,526
47.RD		University of Georgia	1247096, SES-1061966	ASA	54,595
47.RD		University of Georgia	RC3981134787086	UAA	119,861
47.RD		University of Houston	824215	ASA	4,979
47.RD		University of Illinois at Urbana- Champaign	0911205, 1043050, 1047916, 1157758, 11022201	ASA	252,570
47.RD		University of Maine	817282	ASA	4,172
47.RD		University of Maryland	DRL1157534	ASA	174,079
47.RD		University of Michigan	729709	ASA	52,667
47.RD		University of Montana	PG116603302	UAA	71,919
47.RD		University of Nebraska	2501160089021	UAA	5,098

See accompanying notes to schedule.

State of Arizona
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CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
47.RD		University of Nevada, Las Vegas	968421	ASA	62,054
47.RD		University of Nevada, Las Vegas	OJSE-0968421	NAA	130,717
47.RD		University of New Hampshire	12029	UAA	25,148
47.RD		University of New Mexico	3RK06, 707474873W, 707699-873W	UAA	119,045
47.RD		University of North Carolina at Chapel Hill	537024	UAA	15,452
47.RD		University of Notre Dame	822648	ASA	22,401
47.RD		University of Southern California	1033462	ASA	15,808
47.RD		University of Southern California	34208415	UAA	9,210
47.RD		University of Tulsa	1262201	ASA	3,979
47.RD		University of Washington	594594, 748104	UAA	210,119
47.RD		University of Wisconsin	1012124, DRL1138114	ASA	29,628
47.RD		University of Wisconsin, Madison	P648955	UAA	11,075
47.RD		Virginia Polytechnic Institute	47799119101	UAA	7,946
47.RD		Virginia Tech	938047	ASA	49,998
47.RD		Washington State University	IOS1044821	UAA	163,688
	National Science Foundation Subtotal				124,325,701
	Department of Veterans Affairs				
64.RD	Department of Veterans Affairs			ASA	29,105
64.RD	Veterans Administration			UAA	114,332
	Department of Veterans Affairs Subtotal				143,437
	Environmental Protection Agency				
66.RD	Environmental Protection Agency			ASA	40,692
66.RD	Environmental Protection Agency			NAA	177,764
66.RD	Environmental Protection Agency			UAA	67,070
66.RD	Office of Research and Development			ASA	203,830
66.RD		Arizona Department of Environmental Quality	EV12004	UAA	1,409
66.RD		Battelle	EP-C-11-038	ASA	3,738
66.RD		Border Environment Cooperative Commission	TAA10042	UAA	165
66.RD		HDR Engineering Inc.	4367	ASA	3,425
66.RD		ICF International	EP-C-12-011	ASA	6,758
66.RD		Metropolitan Water District of Southern California	EM-83484801	ASA	55,953
66.RD		Michigan State University	61-3383C	NAA	806
66.RD		Michigan State University	613383D	UAA	42,220
66.RD		North Carolina State University	EM-83438801 / EPA83438801	ASA	10,571
66.RD		United South and Eastern Tribes Inc.	None	NAA	73,395
66.RD		University of Texas at El Paso	83486101	ASA	55,476
66.RD		Water Research Foundation	04374, CR83419201	ASA	179,054
66.RD		Watershed Management Group	LTR DTD 020912	UAA	6,041
	Environmental Protection Agency Subtotal				928,367
	Department of Energy				
81.RD	Department of Energy			ASA	8,940,060
81.RD	ARRA—Department of Energy			ASA	2,971,008
81.RD	Department of Energy			NAA	280,813
81.RD	ARRA—Department of Energy			UAA	2,642,966
81.RD	National Nuclear Security Administration			UAA	54,327
81.RD	United States Department of Energy			UAA	5,630,669
81.RD		Argonne National Laboratory	DE-AC02-06CH11357	ASA	48,516
81.RD		ARRA—Arizona Game and FishAZ	30-232-AZ	UAA	39,103
81.RD		Arizona Public Service (APS)	DE-EE-0002060	ASA	98,007
81.RD		Aspen Aerogels, Inc.	R-10011	ASA	110,987
81.RD		Battelle Energy Alliance	121475, 90304, 95573	UAA	231,993
81.RD		Battelle Memorial Institute	110080	UAA	47,262
81.RD		Bay Area Photovoltaic Consortium	DE-EE-0004946	ASA	41,064
81.RD		Brookhaven National Laboratory	101340, 107946, 184712, 74201	UAA	852,714
81.RD		Brookhaven Science Associates, LLC	221044, 229873	UAA	37,225
81.RD		Carnegie Institution of Washington	DE-FC52-08NA28554, DE-SC0001057	ASA	58,625
81.RD		ARRA—City of Phoenix	EMCBC-00622-10	ASA	1,308,540
81.RD		Cooper Tire & Rubber Company	2012-10006-19391	ASA	64,305
81.RD		Fermi National Accelerator Lab	603647	UAA	42,759
81.RD		Governor's Office of Energy Policy	DE-EE-0005693	ASA	162,571
81.RD		Harvard University	1237565052017	UAA	78,178
81.RD		Indiana University	DE-EE-0005379	ASA	24,593
81.RD		Intelligent Fiber Optic Systems Corporation	DE-SC00046655	ASA	88,819
81.RD		ARRA—Lawrence Berkeley National Laboratory	DE-AC02-05CH11231	ASA	83,889
81.RD		Lawrence Livermore Laboratory	B581027, B593749, B597543	UAA	15,955
81.RD		Lawrence Livermore National Security, LLC	B599675	UAA	282,602

See accompanying notes to schedule.

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CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
81.RD		Los Alamos National Laboratory	DE-AC52-06NA25396	ASA	239,440
81.RD		Los Alamos National Laboratory	108604-1, 131481, 8668400110119310	UAA	121,897
81.RD		Mississippi State University	3881436296401	UAA	95,814
81.RD		National Renewable Energy Laboratory	DE-AC36-08GO28308, UGA-0-41025-48	ASA	22,584
81.RD		National Renewable Energy Laboratory	AFC-3-23035-01, AFC-3-23405-01	NAA	23,729
81.RD		National Security Technologies, LLC	133917, 144061	UAA	5,034
81.RD		Navajo Technical College	DE-ED0000129	ASA	14,254
81.RD		Nevada System of Higher Education	DE-FG02-03ER63651	ASA	5,127
81.RD		Northern Arizona University	DE FC02 06ER64159, DE-FC02-06ER64159	ASA	22,622
81.RD		Pennsylvania State University	DE-FG02-98ER20314	ASA	138,737
81.RD		PowerMark Corporation	DE-FC36-07GO17034	ASA	23,272
81.RD		Radiation Monitoring Devices, Inc.	C1012, C11-27, C1128	UAA	176,133
81.RD		S.M. Stoller Corporation	6012	UAA	27,241
81.RD		Sandia National Laboratories	1144250, 1111357, PO 1177845	ASA	274,798
81.RD		Sandia National Laboratories	1094391, 1117664, 1163638/1293105, 1203436, 1246768, A03341154924, A03341156627, A0334677767, A03341059838, A03341092632, LTR DTD 080110	UAA	425,750
81.RD		Stanford University	DE-EE-0004946	ASA	28,426
81.RD		Stanford University	85948	UAA	5,639
81.RD		TDA Research Inc.	DE-SC0006198	ASA	7,945
81.RD		Texas Engineering Experiment Station	DE-AR00000220	ASA	114,073
81.RD		The Donald Danforth Plant Science Center	28302Q	UAA	763,339
81.RD		UChicago Argonne LLC	None	NAA	47,212
81.RD		United States Solar Thermal Storage, LLC	LTR DTD 071609	UAA	1,110
81.RD		University of Arizona	DE-EE-0005942	ASA	71,935
81.RD		University of California, Davis	DE-FGS2-09NA29451	ASA	46,636
81.RD		University of Cincinnati	DE-FG36-05GO15043	ASA	56,298
81.RD		University of Colorado, Boulder	1548804	UAA	28,639
81.RD		University of Michigan	3001376450	UAA	13,036
81.RD		University of Wyoming	DE FOA 0000287	ASA	36,587
81.RD		UT-Battelle Oak Ridge National Laboratory	DE-AC05-00OR22726	ASA	80,066
81.RD		Vanderbilt University	19067S5	UAA	180,955
81.RD		Washington State University	112789G002576, 113354G002583	UAA	115,229
81.RD		ARRA—Western Electricity Coordinating Council	DE-OE0000423	ASA	877,997
81.RD		Zipton Labs LLC	DE-FOA-0000577	ASA	16,472
	Department of Energy Subtotal				28,345,576
	Department of Education				
84.RD	Department of Education			UAA	1,339,250
84.RD	Institute of Education Sciences			ASA	2,600,852
84.RD	Office of Elementary and Secondary Education			ASA	341,567
84.RD	Office of Postsecondary Education			ASA	382,229
84.RD	Office of Special Education and Rehabilitative Services			ASA	197,148
84.RD	Arizona Board of Regents	ITQ013		ASA	58,156
84.RD	Arizona Department of Education	E8PD3273		ASA	149,053
84.RD	Arizona Department of Education	11-32-ED, 12-10-ED, 13-23-ED		UAA	866,308
84.RD	Arizona State University	13-209		UAA	38,103
84.RD	Center for Applied Special Technology	H327M110003-11A, R305A110333		ASA	177,456
84.RD	Educational Testing Service	R305F100005		ASA	67,006
84.RD	Florida State University	ED-IES-12-C-0011, R305F100027		ASA	169,438
84.RD	Georgia State University	R324C120001		ASA	22,213
84.RD	Georgia State University	SP00010919-01		UAA	230,550
84.RD	Lunar and Planetary Institute	NNX08AC28A		ASA	25,556
84.RD	National Writing Project	09-AZ04-SEED2012		ASA	50,845
84.RD	Ohio State University	60023887		ASA	1,080,502
84.RD	Rutgers University	S374A120060		ASA	8,499
84.RD	Salus University	83401		UAA	34,500
84.RD	Southwest Institute for Families & Children with Disabilities	S35B90048		ASA	115,542
84.RD	Sunnyside Unified School District	D132174		UAA	68,871
84.RD	Thomas Jefferson University	H327X070003		ASA	133,726
84.RD	University of California, Los Angeles	R305C080015		ASA	17,288
84.RD	University of Kansas	H326Y120005		ASA	15,379

See accompanying notes to schedule.

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CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
84.RD		University of Memphis	R305A090528-12	ASA	24,877
84.RD		University of North Texas	R305A120808	ASA	56,843
84.RD		University of Oregon	R324A090111, R324C110004	ASA	1,181,759
84.RD		University of Tennessee	R32A120085	ASA	45,575
84.RD		University of Texas at El Paso	P11 6B080100	ASA	27,664
84.RD		WestEd	5814S09052	UAA	119,261
84.RD		Western Michigan University	6840	UAA	69,537
	Department of Education Subtotal				9,715,553
<u>Smithsonian Institution</u>					
85.RD	Smithsonian Astrophysical Observatory			UAA	1,000,791
	Smithsonian Institution Subtotal				1,000,791
<u>Morris K. Udall Foundation</u>					
85.RD	Stewart L. Udall and Morris K. Udall Foundation			UAA	91,280
	Morris K. Udall Foundation Subtotal				91,280
<u>National Archives and Records Administration</u>					
89.RD	National Historical Publications and Records Commission			UAA	17,168
89.RD		ARRA—Ceres Incorporated	20100903	UAA	8,516
	National Archives and Records Administration Subtotal				25,684
<u>Department of Health and Human Services</u>					
93.RD	Agency for Healthcare Research and Quality			ASA	333,378
93.RD	Agency for Healthcare Research and Quality			UAA	117,474
93.RD	ARRA—Agency for Healthcare Research and Quality			UAA	437,042
93.RD	Centers for Disease Control and Prevention			UAA	2,440,121
93.RD	Department of Health and Human Services			ASA	5,520,845
93.RD	Eunice Kennedy Shriver National Institute of Child Health and Human Development			UAA	3,436,018
93.RD	Food and Drug Administration			UAA	130,253
93.RD	Health Resources and Services Administration			ASA	25,690
93.RD	Health Resources and Services Administration			UAA	408,839
93.RD	John E. Fogarty International Center			UAA	185,541
93.RD	National Cancer Institute			UAA	22,020,336
93.RD	ARRA—National Cancer Institute			UAA	43,871
93.RD	National Center for Complementary & Alternative Medicine			UAA	1,461,722
93.RD	ARRA—National Center for Research Resources			UAA	11,221,176
93.RD	National Eye Institute			UAA	2,756,026
93.RD	National Heart, Lung, & Blood Institute			UAA	10,152,635
93.RD	ARRA—National Heart, Lung, & Blood Institute			UAA	44,021
93.RD	National Human Genome Research Institute			UAA	557,391
93.RD	National Institute for Occupational Safety and Health			UAA	1,226,794
93.RD	National Institute of Allergy and Infectious Diseases			UAA	7,286,546
93.RD	National Institute of Arthritis and Musculoskeletal Skin Diseases			UAA	635,112
93.RD	National Institute of Biomedical Imaging and Bioengineering			UAA	2,911,717
93.RD	ARRA—National Institute of Biomedical Imaging and Bioengineering			UAA	29,417
93.RD	National Institute of Dental and Craniofacial Research			UAA	352,554
93.RD	National Institute of Diabetes and Digestive and Kidney Diseases			UAA	3,743,326
93.RD	National Institute of Environmental Health Sciences			UAA	5,686,021
93.RD	ARRA—National Institute of Environmental Health Sciences			UAA	4,004
93.RD	National Institute of General Medical Services			UAA	7,360,637
93.RD	ARRA—National Institute of General Medical Services			UAA	143,690
93.RD	National Institute of Mental Health			UAA	557,315
93.RD	National Institute of Neurological Disorders and Stroke			UAA	5,683,451
93.RD	National Institute of Nursing Research			UAA	798,911
93.RD	National Institute on Aging			UAA	2,536,344
93.RD	ARRA—National Institute on Aging			UAA	4,844
93.RD	National Institute on Alcohol Abuse and Alcoholism			UAA	259,903
93.RD	National Institute on Deafness and Other Communication Disorders			UAA	3,312,258
93.RD	National Institute on Drug Abuse			UAA	3,371,775
93.RD	National Institute on Minority Health Disparities			UAA	894,841
93.RD	National Institutes of Health			ASA	47,586,038
93.RD	ARRA—National Institutes of Health			ASA	334,803
93.RD	National Institutes of Health			NAA	2,782,125
93.RD	ARRA—National Institutes of Health			NAA	8,661
93.RD	National Institutes of Health			UAA	4,445,703
93.RD	National Institutes of Health	Battelle Memorial Institute	338586	NAA	616,926
93.RD	National Institutes of Health	Translational Genomics Research Institute	KEIM-07-01	NAA	32,930
93.RD	National Institutes of Health	University of Akron	BCS-0726200	NAA	1,714
93.RD	National Institutes of Health	University of Arizona	Y562157	NAA	6,523
93.RD	National Institutes of Health	University of California	2009-2157	NAA	56,610
93.RD	National Institutes of Health	University of California, Irvine	2009-2157	NAA	288,917
93.RD	National Institutes of Health	University of Minnesota	H001208302	NAA	767

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93.RD	National Institutes of Health	University of Nevada, Reno	UNR-13-79	NAA	3,811
93.RD	National Library of Medicine			UAA	179,259
93.RD	Substance Abuse and Mental Health Administration			UAA	466,161
93.RD	United States Department of Health and Human Services			UAA	325,171
93.RD		4D Technology Corporation	2R44RR02817002	UAA	24,509
93.RD		Albert Einstein College of Medicine	31550C/P01GM068036, 95265310	UAA	188,011
93.RD		American College of Radiology	4701	UAA	2,361
93.RD		American Lung Association	LTR DTD 111009	UAA	5,095
93.RD		American Physiological Society	CK #100005	UAA	500
93.RD		Arizona Alzheimer's Disease Core Center (ADCC)	P30 AG019610	ASA	816
93.RD		Arizona Department of Health Services	ADHS11-006155, HG958299	ASA	4,990
93.RD		Arizona Department of Health Services	ADHS11003274, ADHS13-033569, ADHS13-036542, HS160052, HS54163, HS861132	UAA	291,923
93.RD		Arizona Governor's Council on Developmental Disabilities	2011G994902	ASA	53,552
93.RD		ARRA—Arizona Health-e Connection	90RC0035	ASA	255,871
93.RD		Arizona State University	10383, 10418, 11457, 11588, 12-756, 12-763, 13-064, 13-077, LOU13141	UAA	758,940
93.RD		Association of University Centers On Disability	447	UAA	70,727
93.RD		Banner Health	P30 AG019610-12	ASA	171,800
93.RD		Banner Health	4320233849, 4350310006, LMS 0432-02-29908/2P30AG019, P30AG019610	UAA	206,707
93.RD		Banner Research Institute	LMS#0432-02-29905, LMS0432-02-9907	UAA	104,986
93.RD		Banner Sun Health Research Institute	0432-02-33864	UAA	33,218
93.RD		Barrow Neurological Institute of St. Joseph's Hospital	1R21NS074226	ASA	66,467
93.RD		Baylor College of Medicine	101750901/1R01CA172511	UAA	19,880
93.RD		Beth Israel Deaconess Medical Center	1024796	UAA	65,602
93.RD		Biosensics, LLC	LTR DTD 071812, LTR DTD 082812, LTR DTD 092512	UAA	245,867
93.RD		Boston University Medical Campus	9500241361	UAA	18,819
93.RD		Bowling Green State University	10450045ARIZ	UAA	12,025
93.RD		Brigham and Women's Hospital	105109	UAA	83,956
93.RD		ARRA—Brigham and Women's Hospital	103122, 105109, 106613	UAA	11,153
93.RD		BrightOutcome Inc.	LTR DTD 062712	UAA	130,284
93.RD		C/J Media, Incorporated	R41CA162502	UAA	91,177
93.RD		Caracal Incorporated	1R44CA144322, HHSN261200700046C	UAA	161,463
93.RD		Carnegie Mellon University	1090324267420	UAA	164,329
93.RD		Caucaseco Scientific Research Center	U19 A1089702	ASA	109,493
93.RD		Children's Hospital of Philadelphia	950930RSUB, LTR DTD 102312, LTR DTD 081312	UAA	31,666
93.RD		Claremont Graduate University	U01 HL097839	ASA	103,722
93.RD		Columbia University	1R01GM104960-01	ASA	59,295
93.RD		Columbia University	5-30332, 9(GG006900)/PO G03387, 9ACCT 539311, U01NS043975140, U01NS04397580	UAA	58,330
93.RD		Community Bridges	1H79TI023892	ASA	25,561
93.RD		customKynetics, Inc.	R44 HD050006	ASA	53,620
93.RD		Diabetic Complications Consortium	3 U24 DK076169-07S1	ASA	4,755
93.RD		DMETRIX, Inc.	4 R44 AG035446, 061111	UAA	72,632
93.RD		Duke University	161411/18793, 203-2594, 303-4320, 3035292	UAA	356,480
93.RD		ARRA—Duke University	173530	UAA	4,288
93.RD		Eden Medical, Inc.	1R43DK08843101	UAA	1,086
93.RD		Emory University	S391810	UAA	93,987
93.RD		Engineering Arts	4R24GM106704-03, R42 RR031446	ASA	63,229
93.RD		Fairview Health Services	1R18HS019587-01	ASA	17,592
93.RD		Florida International University	800001205-01	ASA	38,916
93.RD		Florida State University	P50 HD052120, P50 HD052150	ASA	92,380
93.RD		Genefluidics, Inc.	LTR DTD 101110, R43AI088756, R44A1088756-UOFA	UAA	295,342
93.RD		George Mason University	R01 DA032639-01A1	ASA	23,048
93.RD		Giner, Incorporated	R44DK070400	UAA	217,736
93.RD		Group Health Cooperative	2011102816, 2012104197, 201310483	UAA	100,962

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93.RD		Gynecologic Oncology Group Administrative	CA101165	UAA	140,201
93.RD		H. Lee Moffitt Cancer Center & Research Institute	10154839901G2, 10154859901G1, 10158719901G1	UAA	377,106
93.RD		Hawaii Pacific University	R34 DA031306	ASA	3,883
93.RD		Hispanic Serving Health Professions Schools	CDCU50CC325128UAMED05, OMH-5-MPCMP101048- UAMED-02	UAA	1,800
93.RD		Hualapai Tribe	LTR DTD 100509	UAA	17,599
93.RD		Illinois Institute of Technology	P20 MH085981	ASA	50,173
93.RD		Indiana University	IN4624210UA	UAA	17,455
93.RD		Inter Tribal Council of Arizona, Incorporated	U01CA114696	UAA	262,592
93.RD		ARRA—Inter Tribal Council of Arizona, Incorporated	U26HS300283, U01CA114696	UAA	58,787
93.RD		ARRA—International Genomics Consortium	HHSN261201000059C	UAA	29,101
93.RD		ioGenetics, LLC	2R44AI056944	UAA	42,316
93.RD		Jackson State University	9N01HC95170	UAA	56,404
93.RD		Johns Hopkins Medical Institutions	R21 A1085380	ASA	5,014
93.RD		Johns Hopkins University	1R01MH085641, P01 TP000288, U54 CA143868	ASA	167,069
93.RD		Johns Hopkins University	2001532544, 638000001	UAA	160,077
93.RD		Kaiser Permanente	1, R01CA164128/R01CA164128- 01A	UAA	65,293
93.RD		Louisiana State University and Agricultural and Mechanical College	38251	UAA	19,661
93.RD		Maricopa County	1H79TI021549-01	ASA	45,040
93.RD		Massachusetts General Hospital	5U01A1077883-03, U01 A1077883	ASA	146,085
93.RD		Mayo Clinic	63077846, 6378070/U01CA154300	UAA	189,392
93.RD		Mayo Clinic-Rochester	DP1 DA031340	ASA	176,591
93.RD		Medical College of Wisconsin	R01HL095410	UAA	1,467
93.RD		Mount Sinai Medical Center	1R01DK098242-01	ASA	10,333
93.RD		Mount Sinai School of Medicine	0255-5571-4609	UAA	15,873
93.RD		Nanotherapeutics, Inc.	1R44AI094919-01	ASA	38,279
93.RD		Nanotherapeutics, Inc.	COA1	UAA	87,608
93.RD		National Childhood Cancer Foundation	18568	UAA	6,300
93.RD		National Surgical Adjuvant Breast and Bowel Project	PFED26ARZ01	UAA	2,796
93.RD		Navajo Nation - Division of Social Services	C09521	ASA	74,629
93.RD		New England College of Optometry	LTR DTD 102510	UAA	54,601
93.RD		New York University	F6906-01	UAA	236,102
93.RD		North Carolina State University	1999154701, 2009133501	UAA	44,243
93.RD		Northern Arizona University	1001847/IHD31EH, 1001974- 01, IHD31CP	UAA	384,968
93.RD		Ohio State University	R01 AT005216-04	ASA	182,571
93.RD		Oligomerix, Inc.	R44 AG029777	ASA	40,775
93.RD		Oregon Health & Science University	R01 OH009676	ASA	64,680
93.RD		Oregon Health & Science University	1002195_Uarizona/R01AI02164, 9004157_UA_Nikolich-Zugich, AVGT1099,	UAA	710,749
93.RD		Oregon Research Institute	LTR DTD 091712, R01AA019671	UAA	58,214
93.RD		Palo Alto Institute of Research and Education Inc.	LIA001201	UAA	76,059
93.RD		Pennsylvania State University	R01 HD032336, R21 DA024266	ASA	137,790
93.RD		Pennsylvania State University	5U10HL064313, NCT01248065, UAZHL098115	UAA	304,068
93.RD		Radiation Effects Research Foundation	HHSN272200900059C	UAA	123,575
93.RD		Rebellion Photonics	R43GM099349	UAA	96,539
93.RD		Rehabilitation Institute of Chicago (RIC)	R24 HD050821	ASA	12,862
93.RD		RTI International	200-2008-27958, R01 DA023377	ASA	85,689
93.RD		Rutgers University	1R01HD071583	ASA	119,115
93.RD		SAIC-Frederick Inc	1112412X, HHSN261200800001E	ASA	5,555
93.RD		San Francisco State University	S12-0001	UAA	32,836
93.RD		SJT Micropower Inc.	R44 EB0077453	ASA	3,758
93.RD		Stanford University	R01 GM097463	ASA	104,347
93.RD		Stanford University	2650584050957A	UAA	285,059
93.RD		State of Nevada Aging and Disability Services Division	18-040-45-AM-10	ASA	79,584
93.RD		State University of New York	1104875	UAA	288,426

See accompanying notes to schedule.

State of Arizona
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
93.RD		State University of New York Research Foundation	58922-1098023-2	UAA	80,950
93.RD		Sun Health Research Institute	U01 AG016976, U01 AG016976-13	ASA	22,841
93.RD		Temple University	360544261, 360848-05440-02	UAA	4,132
93.RD		Texas A & M University	R01 HD039367	ASA	12,386
93.RD		TF Health Corp	1R44ES021678-01	ASA	76,122
93.RD		The Critical Path Institute	LTR DTD 082409	UAA	46,052
93.RD		ARRA—Translational Genomics Research Institute	MEURICE0902	UAA	335
93.RD		Tucson Indian Center	LTR DTD 121610	UAA	22,561
93.RD		University of Alabama	T0902240027	UAA	163
93.RD		University of Arizona	7K23NR011460, R01 AG025526, R01 CA140285, R01 DK033351	ASA	139,861
93.RD		University of Arizona-Cancer Center	1R01CA151708-01A1	ASA	24,682
93.RD		University of British Columbia (Canada)	F0904852	UAA	238
93.RD		University of California, Berkeley	U54 CA143836-03	ASA	29,587
93.RD		University of California, Davis	201120402-06, 201222844-01	UAA	288,941
93.RD		ARRA—University of California, Davis	P01 AG022500	ASA	3,055
93.RD		University of California, Irvine	20092154, 20092155, 20092317	UAA	380,638
93.RD		University of California, Los Angeles	1930GPA482/1930GQA312, 2000GPM600	UAA	198,298
93.RD		University of California, San Diego	5R01CA127296-05, R01 DC011422	ASA	237,049
93.RD		University of California, San Diego	16071	UAA	2,605
93.RD		University of California, San Francisco	R25 DA028567	ASA	6,662
93.RD		University of California, San Francisco	5712SC	UAA	60,257
93.RD		University of Cincinnati	6883	UAA	210,443
93.RD		University of Colorado, Denver	7R18HS018646-04	ASA	145,279
93.RD		University of Colorado, Denver	FY11219007, FY12.583.001 U AZ, FY13.568.001 2-5-17830	UAA	43,648
93.RD		University of Connecticut Health Center	R33 CA143531	ASA	70,619
93.RD		University of Florida	UF12292	UAA	190,045
93.RD		University of Georgia	5U01CE001645-03	ASA	12,144
93.RD		University of Illinois at Chicago	5P30AG022849, R01 AA13328-05A2	ASA	25,226
93.RD		University of Illinois at Chicago	2013-00537-01-00	UAA	29,488
93.RD		University of Iowa	1000929791, 1001104264, W000228447	UAA	136,891
93.RD		University of Maryland	U01 FS001418	ASA	459
93.RD		University of Massachusetts	12006752A00	UAA	39,825
93.RD		University of Miami	P30 DA027828	ASA	14,063
93.RD		University of Michigan	R01 GM096194, R03 HD061438	ASA	69,866
93.RD		University of Michigan	3001413084-PNT, 3001745805, 3001922370BPT, 3002111999-SHN, 50000029493000691503RPT07, 50000029493000770476ALIAS, 50000029493001300049PIII, 50000029493001413084PNT, F025187,F025189, F027440, F027973, U10CA32102	UAA	679,166
93.RD		ARRA—University of Michigan	50000029493001413084P	UAA	5,621
93.RD		University of Minnesota	B6636294201, P002078601	UAA	79,350
93.RD		University of Mississippi	5500101UA	UAA	33,616
93.RD		University of New Mexico	N266200500040C;N01AI50040, R01 DA034097, R03 DA025992	ASA	216,800
93.RD		University of North Carolina	531229	UAA	19,295
93.RD		University of North Carolina at Chapel Hill	90YR0041/03, P01 HD039667	ASA	180,987
93.RD		University of North Carolina at Chapel Hill	5-33340	UAA	209,825
93.RD		University of North Texas Health Science Center	R01 DA023957	ASA	91,643
93.RD		University of Oregon	5R01DA007031, R01 DA016110-09	ASA	90,518
93.RD		University of Pittsburgh	5R01NS050256, R01 DA019697, R01 DA023245-05	ASA	83,397
93.RD		University of Rochester	415917G, 415919G, 415920-G, 415921G, 415922G, 415971-G, 416037-G	UAA	736,637
93.RD		University of South Carolina	122003	UAA	156,367
93.RD		University of Southern California	R01 HD061584, U54 CA143907	ASA	158,188
93.RD		University of Southern California	H47329, H48494, H50658	UAA	42,846
93.RD		University of Texas at Austin	1R01AA020637, 2R01NS056839-11, 5R01NS056839-10	ASA	103,419

See accompanying notes to schedule.

State of Arizona
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013

CFDA/Identifying Number	Federal Grantor/Program Title	Pass-Through Grantor	Pass-Through Grantor Identifying Number	Grantee (Appendix)	Expenditures
93.RD		University of Texas at Austin	UTA09000869	UAA	3,089
93.RD		University of Texas at Dallas	R01 DC010494	ASA	157,303
93.RD		University of Texas at Galveston	U54 AI057156	ASA	6,473
93.RD		University of Texas Health Science Center at Houston	0008027H	UAA	714,434
93.RD		ARRA—University of Texas Health Science Center at Houston	90TR0004-01	ASA	276,534
93.RD		University of Texas Health Science Center at San Antonio	RN00132009001	UAA	111,138
93.RD		University of Utah	2302004, 230200407AZ, 2309114-30	UAA	51,624
93.RD		ARRA—University of Vermont	RC4 HL106625	ASA	482,808
93.RD		University of Washington	R01 AI078229, U19 AI089688	ASA	133,263
93.RD		University of Wisconsin-Madison	R01 MH059785	ASA	9,317
93.RD		University of Wisconsin-Milwaukee	R03 NR012802	ASA	15,131
93.RD		Vanderbilt University	VUMC35934, VUMC38448, VUM39696	UAA	54,161
93.RD		Viamet Pharmaceuticals, Incorporated	LTR DTD 061512	UAA	93,876
93.RD		Virgin Instruments	1R44GM104596-01A1	ASA	20,903
93.RD		Walter R. McDonald & Associates	HHSP23320095656	ASA	93,636
93.RD		Washington University	P60 AA011998	ASA	33,739
93.RD		Washington University in St. Louis	WU-13-115, WU-13-186, WU-13-27/PO2916314W	UAA	108,930
93.RD		Western Research Company, Incorporated	2R44HL08741302	UAA	132
93.RD		Yale University	R01 AA016662	ASA	19,795
93.RD		Yale University	A08094M11A10894, M12A11387 (A08802)	UAA	361,929
	Department of Health and Human Services Subtotal				184,359,496
	<u>Department of Homeland Security</u>				
97.RD	Department of Homeland Security			ASA	221,498
97.RD	Department of Homeland Security			NAA	1,498,117
97.RD	Federal Emergency Management Agency			UAA	574,102
97.RD	U.S. Department of Homeland Security			UAA	2,250,568
97.RD		Kansas State University	S10204	UAA	1,727
97.RD		Purdue University	2009-ST-061-CI0001	ASA	50,961
97.RD		Stanford University	60187534-103160-A/HSHQDC	UAA	10,874
97.RD		Translational Genomics Research Institute	KEIM-10-02	NAA	184,607
97.RD		University of Maryland	Z957001	UAA	16,360
	Department of Homeland Security Subtotal				4,808,814
	<u>Agency for International Development</u>				
98.RD		Colorado State University	EEMA001000001	ASA	60,126
98.RD		Council of State Governments, The	523-A-00-08-00010-00	ASA	135,625
98.RD		East West Management Institute	G-854-12-100-3016-20	ASA	29,869
98.RD		North Carolina State University	2007120004	UAA	324
98.RD		Oregon State University	RD011GA	UAA	234,846
98.RD		Virginia Polytechnic Institute	42597619101	UAA	71,942
	Agency for International Development Subtotal				532,732
	<u>Miscellaneous Federal Agencies</u>				
99.RD		Patient-Centered Outcomes Research Institute	LTR DTD 113012	UAA	97,531
	Miscellaneous Federal Agencies Subtotal				97,531
	Total Research and Development Cluster				557,446,514
	Total Expenditures of Federal Awards				\$ 12,972,797,810

See accompanying notes to schedule.

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State of Arizona
Notes to Schedule of Expenditure of Federal Awards
Year Ended June 30, 2013

Note 1 - Significant Accounting Policies

Basis of Presentation—The information in the schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Reporting Entity—The schedule includes all federal awards activity administered by the State of Arizona and its component units.

Basis of Accounting—The federal awards reported in the schedule were presented in the State's governmental and proprietary funds and discretely presented component units on the basic financial statements of the State of Arizona for the year ended June 30, 2013; and were accounted for using the modified accrual and full accrual basis of accounting, as applicable, in conformity with generally accepted accounting principles.

Expenditures—Certain transactions relating to expenditures of federal awards may appear in the records of more than one state grantee agency. To avoid duplication and the overstatement of the aggregate level of federal awards expended by the State of Arizona, the following policies have been adopted:

1. When monies are received by one state grantee agency and distributed to another state grantee agency, the federal monies are reported in the accounts of the state grantee agency that expends the monies.
2. Purchases of services between state grantee agencies using federal monies are recorded as expenditures on the purchasing agency's records and as revenues for services rendered on the providing agency's records. Therefore, the receipt of federal awards is attributed to the purchasing agency, which is the primary receiving/expending state grantee agency.

Note 2 - Catalog of Federal Domestic Assistance (CFDA)/Identifying Number

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the *2013 Catalog of Federal Domestic Assistance*. When no CFDA number had been assigned to a program, the two-digit federal agency identifier, a period, and the federal contract number were used. When there was no federal contract number, the two-digit federal agency identifier, a period, and the word "Unknown" were used. For programs within the Research and Development Cluster, the two-digit federal agency identifier, a period, and the letters "RD" were used.

Note 3 - Research and Development Cluster

As provided by OMB Circular A-133, the research and development cluster of programs is summarized by federal agency subdivision or pass-through entity.

State of Arizona
Notes to Schedule of Expenditure of Federal Awards
Year Ended June 30, 2013

Note 4 - Loan Programs

Only administrative costs incurred for loan and loan guarantee programs are included in the schedule. However, OMB Circular A-133, Subpart B, §205(b) requires that the current year administrative costs and loan distributions, and the balances of the previous year's outstanding student loans and loan guarantees, also be included in these programs when determining federal awards expended for single audit purposes. Further, Subpart B, §310(b)(6) requires that loans or loan guarantees outstanding at year-end be included in either the schedule or a note to the schedule. Loans and loan guarantees outstanding at June 30, 2013 are described below:

Student Loan Programs

The universities administer the following seven federal student loan programs. The current-year loan distributions and the balances of loans outstanding at year-end are shown below:

Loan Program	CFDA Number	Loans Distributed During the Year	Loan Balances Outstanding at June 30, 2013
Education and Human Resources ARRA—Trans-NSF Recovery Act	47.076	\$ 0	\$ 245,450
Research Support	47.082	86,953	270,253
Federal Perkins Loan Program—Federal Capital Contributions	84.038	4,176,741	28,047,448
Nurse Faculty Loan Program (NFLP)	93.264	1,545,631	4,718,250
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	93.342	210,643	2,407,159
Nursing Student Loans	93.364	153,267	1,225,135
ARRA—Nurse Faculty Loan Program	93.408	0	487,567

In addition, the universities distribute loans from a federal loan program that is administered by independent third parties. During the year ended June 30, 2013, the Universities distributed \$837,245,028 of Federal Direct Student Loans (CFDA number 84.268).

Housing Program

The Department of Housing administers the Home Investment Partnerships Program (CFDA number 14.239), which provides loans to municipalities, non-profit organizations, and individuals to purchase homes and rental properties. The Department distributed \$1,272,661 in loans during fiscal year 2013 and had \$27,285,748 in loan balances outstanding at June 30, 2013.

State of Arizona
Notes to Schedule of Expenditure of Federal Awards
Year Ended June 30, 2013

Note 5 - Food Commodities

Food commodities received by the State are disbursed through distributing agencies. Such commodities are included in the definition of federal awards when distributed and, accordingly, are included in the amounts presented on the schedule. The State's food commodity distributions during fiscal year 2013 totaled \$44,031,547 and the amounts, by CFDA number, are presented as follows:

CFDA Number	Program Title	Amount
10.555	National School Lunch Program	\$26,946,322
10.565	Commodity Supplemental Food Program	2,078,170
10.569	Emergency Food Assistance Program (Food Commodities)	15,007,055

Note 6 - Donation of Federal Surplus Personal Property

The value of the Donation of Federal Surplus Personal Property (CFDA number 39.003) program reported on the schedule is based on a "market basket formula" developed by the U.S. General Services Administration. This market basket formula represents 23.68 percent of the original federal acquisition cost, totaling \$2,697,925 for the year ended June 30, 2013.

Note 7 - Immunization Cooperative Agreements

The Immunization Cooperative Agreements (CFDA number 93.268) expenditures of \$88,428,730 include \$82,497,237 worth of vaccines. Vaccines administered by the Department of Health Services are included in the definition of federal awards and, accordingly, are included in the amount presented on the schedule.

Note 8 - Unemployment Insurance (CFDA No. 17.225)

The unemployment compensation system is a unique federal-state partnership, founded upon federal law, but implemented through state law. As prescribed by the U.S. Department of Labor in consultation with the Office of Management and Budget, certain state monies, in addition to federal monies, were considered federal awards for determining Type A programs, and were included in the Schedule of Expenditures of Federal Awards.

The amount presented on the schedule consists of the following:

Regular unemployment compensation benefits	\$664,492,649
ARRA—Federal Additional Compensation (FAC) Recoupment	(683,070)
Unemployment compensation for federal employees	4,316,191
Unemployment compensation for ex-service members	4,050,395
Administrative costs	47,138,890
ARRA—Administrative costs	2,187,009
Total expenditures	<u>\$721,502,064</u>

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State of Arizona
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2013

Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified
	Yes No
Internal control over financial reporting:	
Material weakness identified?	<u> X </u> <u> </u>
Significant deficiencies identified?	<u> X </u> <u> </u>
Noncompliance material to the financial statements noted?	<u> </u> <u> X </u>

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	<u> X </u> <u> </u>
Significant deficiencies identified?	<u> X </u> <u> </u>

Type of auditors' report issued on compliance for major programs:
 Unmodified for all major programs except for National Guard Military Operations and Maintenance (O&M) Projects (12.401); Capitalization Grants for Drinking Water State Revolving Funds (66.468); and Rehabilitation Services—Vocational Rehabilitation Grants to States (84.126) which were qualified.

Any audit findings disclosed that are required to be reported in accordance with Circular A-133 (section .510[a])?	<u> X </u> <u> </u>
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Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.553/10.555/10.556/10.559	Child Nutrition Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	Child and Adult Care Food Program
12.401	National Guard Military Operations and Maintenance (O&M) Projects
14.238	Shelter Plus Care
15.605/15.611	Fish and Wildlife Cluster
16.606	State Criminal Alien Assistance Program
17.207/17.801/17.804	Employment Service Cluster

State of Arizona
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2013

20.205/20.219	Highway Planning and Construction Cluster
20.513/20.516/20.521	Transit Services Programs Cluster
66.468	Capitalization Grants for Drinking Water State Revolving Funds
81.087	Renewable Energy Research and Development
84.010/84.389	Title I, Part A Cluster
84.027/84.173/84.391	Special Education Cluster (IDEA)
84.048	Career and Technical Education—Basic Grants to States
84.126	Rehabilitation Services—Vocational Rehabilitation Grants to States
84.282	Charter Schools
84.365	English Language Acquisition State Grants
84.367	Improving Teacher Quality State Grants
93.044/93.045/93.053	Aging Cluster
93.558/93.714	TANF Cluster
93.775/93.777/93.778	Medicaid Cluster
93.268	Immunization Cooperative Agreements
93.563	Child Support Enforcement
93.667	Social Services Block Grant
93.767	Children's Health Insurance Program
93.959	Block Grants for Prevention and Treatment of Substance Abuse
97.067	Homeland Security Grant Program
R&D	Research and Development Cluster

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

Yes No

Auditee qualified as low-risk auditee? _____ X _____

Other Matters

Auditee's Summary Schedule of Prior Audit Findings required to be reported in accordance with Circular A-133 (section .315[b])? _____ X _____

State of Arizona
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2013

Financial Statement Findings

Financial statement findings were reported in the separately issued Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Basic Financial Statements Performed in Accordance with *Government Auditing Standards*.

Federal Award Findings and Questioned Costs

2013-101

Cluster Name:	Child Nutrition Cluster
CFDA No. and Name:	10.553 School Breakfast Program 10.555 National School Lunch Program 10.556 Special Milk Program for Children 10.559 Summer Food Service Program for Children
Award Numbers and Year:	7AZ300AZ3 and 7AZ300AZ4, 2012
CFDA No. and Name:	10.557 Special Supplemental Nutrition Program for Women, Infants, and Children
Award Number and Years:	None, 2012 and 2013
CFDA No. and Name:	10.558 Child and Adult Care Food Program
Award Numbers and Year:	7AZ300AZ3 and 7AZ300AZ4, 2012
Federal Agency:	U.S. Department of Agriculture
CFDA No. and Name:	12.401 National Guard Military Operations and Maintenance (O&M) Projects
Award Numbers and Years:	Various
Federal Agency:	U.S. Department of Defense
Cluster Name:	Employment Service Cluster
CFDA No. and Name:	17.207 Employment Service/Wagner-Peyser Funded Activities 17.801 Disabled Veterans' Outreach Program (DVOP) 17.804 Local Veterans' Employment Representative Program (LVER)
Award Numbers and Years:	ES22050GW1, 2012; ES20735BG, 2011; ES22050FY, 2012; ES22982K, 2013; DV-19653-10-55-4, 2012 and 2013
Federal Agency:	U.S. Department of Labor
Cluster Name:	Highway Planning and Construction Cluster
CFDA No. and Name:	20.205 Highway Planning and Construction 20.205 ARRA—Highway Planning and Construction 20.219 Recreational Trails Program
Award Numbers and Years:	Various
Federal Agency:	U.S. Department of Transportation

State of Arizona
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2013

CFDA No. and Name: 66.468 **Capitalization Grants for Drinking Water State Revolving Funds**

Award Numbers and Years: Various

Federal Agency: **U.S. Environmental Protection Agency**

CFDA No. and Name: 81.087 **Renewable Energy Research and Development**
 81.087 **ARRA—Renewable Energy Research and Development**

Award Number and Year: DE-EE002850, 2010

Federal Agency: **U.S. Department of Energy**

Cluster Name: **Title I, Part A Cluster**

CFDA No. and Name: 84.010 **Title I Grants to Local Educational Agencies**
 84.389 **ARRA—Title I Grants to Local Educational Agencies, Recovery Act**

Award Numbers and Years: S389A090003, 2008; S010A090003, 2009; S010A100003, 2010; S010A110003, 2011; S010A120003, 2012

Cluster Name: **Special Education Cluster (IDEA)**

CFDA No. and Name: 84.027 **Special Education—Grants to States**
 84.173 **Special Education—Preschool Grants**
 84.391 **ARRA—Special Education Grants to States, Recovery Act**

Award Numbers and Years: H027A100007, 2010; H027A110007, 2011; H027A120007, 2012; H173A100003, 2010; H173A110003, 2011; H173A120003, 2012; H391A090007, 2009

CFDA No. and Name: 84.048 **Career and Technical Education—Basic Grants to States**

Award Numbers and Years: V048A100003, 2010; V048A110003, 2011; V048A120003, 2012

CFDA No. and Name: 84.282 **Charter Schools**

Award Number and Year: U282A09000, 2009

CFDA No. and Name: 84.365 **English Language Acquisition State Grants**

Award Numbers and Years: S365A100003, 2010; S365A110003, 2011; S365A120003, 2012

CFDA No. and Name: 84.367 **Improving Teacher Quality State Grants**

Award Numbers and Years: S367A100049, 2010; S367A110049, 2011; S367A120049, 2012; S367B100003, 2010; S367B110003, 2011; S367B120003, 2012

Federal Agency: **U.S. Department of Education**

Cluster Name: **Medicaid Cluster**

CFDA No. and Name: 93.775 **State Medicaid Fraud Control Units**
 93.777 **State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare**
 93.778 **Medical Assistance Program**

Award Numbers and Years: Various

CFDA No. and Name: 93.268 **Immunization Cooperative Agreements**

Award Numbers and Years: 5H23IP922545-09, 2011; 5H23IP922545-10, 2012; 1H23IP000733-01, 2013

CFDA No. and Name: 93.767 **Children’s Health Insurance Program**

Award Numbers and Years: Various

State of Arizona
Schedule of Findings and Questioned Costs
Year Ended June 30, 2013

CFDA No. and Name:	93.959 Block Grants for Prevention and Treatment of Substance Abuse
Award Numbers and Years:	2B08TI010004-11 and 3B08TI010004-11S1, 2011; 2B08TI010004-12 and 3B08TI010004-12S1, 2012; 2B08TI010004-13 and 3B08TI010004-13S1, 2013
Federal Agency:	U.S. Department of Health and Human Services
CFDA No. and Name:	97.067 Homeland Security Grant Program
Award Numbers and Years:	2009-SS-T9-0016, 2009; 2010-SS-T0-0086-S01, 2010; EMW-2011-SS-00047-S01, 2011; EMW-2012-SS-00071-S01, 2012
Federal Agency:	U.S. Department of Homeland Security
Compliance Requirement:	Allowable Costs/Cost Principles
Questioned Costs:	\$45,725

Criteria: In accordance with 2 Code of Federal Regulations (CFR) §225, Appendix A, C.1.b and 3.a, costs charged to federal programs should be based on the relative benefits received.

Condition and context: The State of Arizona did not comply with the allowable costs/cost principles requirements with respect to the general agency counsel service costs provided by the Office of the Attorney General that were charged to federal programs administered by various state agencies. Arizona Revised Statutes (A.R.S.) §41-191.09 created the Attorney General Legal Services Cost Allocation Fund (Fund) to reimburse the Attorney General's Department of Law for general agency counsel services. Beginning on July 1, 2006, all state agency funds, except for those specifically exempted by the statute, were required to reimburse the Fund for the costs of general agency counsel services. Reimbursements were obtained by charging 0.675 percent of each applicable agency's total payroll expenditures, including those paid with federal monies, each pay period. In fiscal year 2012, the Legislature changed the statute to reflect that the funding sources may not include federal monies. This change was effective the first quarter of fiscal year 2013.

Effect: During fiscal year 2013, these charges totaled \$45,725, including \$16,342 for the major federal programs listed above and \$29,383 for all other federal programs. This amount is still subject to review and approval by the U.S. Department of Health and Human Services. This finding could potentially affect all federal programs administered by the affected state agencies that incurred payroll costs.

Cause: The noncompliance resulted from a statutory requirement that these programs be charged for general agency counsel service costs, and therefore, was not caused by the federal programs' administration.

Recommendation: The State's Department of Administration should continue to monitor bills being considered in the Arizona State Legislature to help ensure that unallowable costs to federal programs will not be incurred in the future if a bill is enacted into law.

This finding is similar to a prior-year finding.

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2013-102

Cluster Name:	Child Nutrition Cluster
CFDA No. and Name:	10.553 School Breakfast Program 10.555 National School Lunch Program 10.556 Special Milk Program for Children 10.559 Summer Food Service Program for Children
Award Numbers and Year:	7AZ300AZ3 and 7AZ300AZ4, 2012
CFDA No. and Name:	10.557 Special Supplemental Nutrition Program for Women, Infants, and Children
Award Number and Years:	None, 2012 and 2013
CFDA No. and Name:	10.558 Child and Adult Care Food Program
Award Numbers and Year:	7AZ300AZ3 and 7AZ300AZ4, 2012
Federal Agency:	U.S. Department of Agriculture
CFDA No. and Name:	12.401 National Guard Military Operations and Maintenance (O&M) Projects
Award Numbers and Years:	Various
Federal Agency:	U.S. Department of Defense
Cluster Name:	Fish and Wildlife Cluster
CFDA No. and Name:	15.605 Sport Fish Restoration Program 15.611 Wildlife Restoration and Basic Hunter Education
Award Numbers and Years:	F12AP00567, 2013; AZ F-19-D, 2013; AZ FW-100-P-20, 2013
Federal Agency:	U.S. Department of the Interior
Cluster Name:	Employment Service Cluster
CFDA No. and Name:	17.207 Employment Service/Wagner-Peyser Funded Activities 17.801 Disabled Veterans' Outreach Program (DVOP) 17.804 Local Veterans' Employment Representative Program (LVER)
Award Numbers and Years:	ES22050GW1, 2012; ES20735BG, 2011; ES22050FY, 2012 ES22982K, 2013; DV-19653-10-55-4, 2012 and 2013
Federal Agency:	U.S. Department of Labor
Cluster Name:	Highway Planning and Construction Cluster
CFDA No. and Name:	20.205 Highway Planning and Construction 20.205 ARRA—Highway Planning and Construction 20.219 Recreational Trails Program
Award Numbers and Years:	Various
Federal Agency:	U.S. Department of Transportation

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CFDA No. and Name: 66.468 **Capitalization Grants for Drinking Water State Revolving Funds**

Award Numbers and Years: Various

Federal Agency: **U.S. Environmental Protection Agency**

CFDA No. and Name: 81.087 **Renewable Energy Research and Development**
 81.087 **ARRA—Renewable Energy Research and Development**

Award Number and Year: DE-EE002850, 2010

Federal Agency: **U.S. Department of Energy**

Cluster Name: **Title I, Part A Cluster**

CFDA No. and Name: 84.010 **Title I Grants to Local Educational Agencies**
 84.389 **ARRA—Title I Grants to Local Educational Agencies, Recovery Act**

Award Numbers and Years: S389A090003, 2008; S010A090003, 2009; S010A100003, 2010; S010A110003, 2011; S010A120003, 2012

Cluster Name: **Special Education Cluster (IDEA)**

CFDA No. and Name: 84.027 **Special Education—Grants to States**
 84.173 **Special Education—Preschool Grants**
 84.391 **ARRA—Special Education Grants to States, Recovery Act**

Award Numbers and Years: H027A100007, 2010; H027A110007, 2011; H027A120007, 2012; H173A100003, 2010; H173A110003, 2011; H173A120003, 2012; H391A090007, 2009

CFDA No. and Name: 84.048 **Career and Technical Education—Basic Grants to States**

Award Numbers and Years: V048A100003, 2010; V048A110003, 2011; V048A120003, 2012

CFDA No. and Name: 84.126 **Rehabilitation Services—Vocational Rehabilitation Grants to States**

Award Numbers and Years: H126A110002, 2011; H126A120002, 2012; H126A130002, 2013

CFDA No. and Name: 84.282 **Charter Schools**

Award Number and Year: U282A09000, 2009

CFDA No. and Name: 84.365 **English Language Acquisition State Grants**

Award Numbers and Years: S365A100003, 2010; S365A110003, 2011; S365A120003, 2012

CFDA No. and Name: 84.367 **Improving Teacher Quality State Grants**

Award Numbers and Years: S367A100049, 2010; S367A110049, 2011; S367A120049, 2012; S367B100003, 2010; S367B110003, 2011; S367B120003, 2012

Federal Agency: **U.S. Department of Education**

Cluster Name: **Aging Cluster**

CFDA No. and Name: 93.044 **Special Programs for the Aging—Title III, Part B—Grants for Supportive Services and Senior Centers**
 93.045 **Special Programs for the Aging—Title III, Part C—Nutrition Services**
 93.053 **Nutrition Services Incentive Program**

Awards Numbers and Years: 11AAAZT3SP, 2011; 12AAAZT3SP and 2AAAZNSIP, 2012; 13AAAZT3SP and 13AAAZNSIP, 2013

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Cluster Name: **TANF Cluster**
CFDA No. and Name: 93.558 **Temporary Assistance for Needy Families**
 93.714 **ARRA—Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs**
Award Numbers and Years: G1002AZTANF, 2010; G1102AZTANF, 2011; G1202AZTANF, 2012; G1302AZTANF, 2013

Cluster Name: **Medicaid Cluster**
CFDA No. and Name: 93.775 **State Medicaid Fraud Control Units**
 93.777 **State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare**
 93.778 **Medical Assistance Program**
Award Numbers and Years: Various
CFDA No. and Name: 93.268 **Immunization Cooperative Agreements**
Award Numbers and Years: 5H23IP922545-09, 2011; 5H23IP922545-10, 2012; 1H23IP000733-01, 2013

CFDA No. and Name: 93.563 **Child Support Enforcement**
Award Numbers and Years: G1104AZ4004, 2011; G1204AZ4004, 2012; G1304AZ4004, 2013

CFDA No. and Name: 93.667 **Social Services Block Grant**
Award Numbers and Years: G1101AZSOSR, 2011; G1201AZSOSR, 2012; G1301AZSOSR, 2013
CFDA No. and Name: 93.767 **Children’s Health Insurance Program**
Award Numbers and Years: Various
CFDA No. and Name: 93.959 **Block Grants for Prevention and Treatment of Substance Abuse**
Award Numbers and Years: 2B08TI010004-11 and 3B08TI010004-11S1, 2011; 2B08TI010004-12 and 3B08TI010004-12S1, 2012; 2B08TI010004-13 and 3B08TI010004-13S1, 2013

Federal Agency: **U.S. Department of Health and Human Services**

CFDA No. and Name: 97.067 **Homeland Security Grant Program**
Award Numbers and Years: 2009-SS-T9-0016, 2009; 2010-SS-T0-0086-S01, 2010; EMW-2011-SS-00047-S01, 2011; EMW-2012-SS-00071-S01, 2012
Federal Agency: **U.S. Department of Homeland Security**

Compliance Requirement: Allowable Costs/Cost Principles
Questioned Costs: \$261,318

Criteria: In accordance with 2 CFR §225, Appendix A, C.1.b and 3.a, costs charged to federal programs should be based on the relative benefits received.

Condition and context: The State of Arizona (State) did not comply with the allowable costs/cost principles requirements with respect to the information technology service costs provided by the Arizona Strategic Enterprise Technology (ASET) Office that were charged to federal programs administered by various state

State of Arizona
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agencies. A.R.S. §41-3505 created the Information Technology Fund (Fund) for ASET to provide information technology services. Beginning on July 1, 1997, all state agency funds were required to contribute to the Fund for the costs of information technology services. These contributions were obtained by charging 0.2 percent of each applicable agency's total payroll expenditures, including those paid with federal monies, each pay period. The information technology services ASET provided included information technology coordination, strategic planning, information security and privacy, technology project oversight services for all information technology projects costing more than \$25,000, and digital government services. The technology project oversight services were performed through a Project Investment Justification process, which allowed ASET to implement its strategic vision by requiring agencies to comply with state-wide policies and standards along with the strategic direction in the state-wide plan. The digital government services included developing strategies and deploying accessible, reliable, and cost-effective digital government services through the State's Web portal, such as application Web site development, hosting, and support services. The costs of these technology project oversight services and digital government services were determined to be unallowable because the services involved were not chargeable in accordance with relative benefits received.

Effect: The State's Department of Administration has determined that these charges totaled \$261,318 during fiscal year 2013, including \$131,759 for the major federal programs listed above and \$129,559 for all other federal programs. It was not practical to extend our auditing procedures sufficiently to determine whether the amount was properly calculated and whether any additional questioned costs resulted from this finding. This amount is still subject to review and approval by the U.S. Department of Health and Human Services. This finding could potentially affect all federal programs administered by the affected state agencies that incurred payroll costs.

Cause: The noncompliance resulted from a statutory requirement that these programs be charged for technology project oversight services and digital government services, and therefore, was not caused by the federal programs' administration.

Recommendation: The State should ensure that technology project oversight services and digital government services are not charged to federal programs unless treated as direct costs or allocated using an equitable allocation basis, such as each agency's direct usage of technology project oversight services. In addition, the Department of Administration should monitor bills being considered in the Arizona State Legislature to help ensure that unallowable costs to federal programs will not be incurred in the future if a bill is enacted into law.

This finding is similar to a prior-year finding.

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2013-103

CFDA No. and Name:	Various
Award Numbers and Years:	Various
Federal Agencies:	Various
Compliance Requirement:	Allowable Costs/Cost Principles
Questioned Costs:	\$3,490,306

Criteria: In accordance with 2 CFR §225, Appendix A, C.1.b and 3.a, costs charged to federal programs should be based on the relative benefits received.

Condition and context: State of Arizona (State) Senate Bill 1523 of the 50th Legislature, Second Regular Session 2012, Chapter 24, §127, mandated transfers of fund balances from various state agencies to the State's General Fund to help provide adequate support and maintenance for state agencies. In addition, State Senate Bill 1532 of the 50th Legislature, Second Regular Session 2012, Chapter 303, §17, directed that monies be transferred from the State's Risk Management Revolving Fund to the Arizona Navigable Stream Adjudication Commission for unpaid legal obligations. Further, the State's Attorney General's Office transferred monies from its Risk Management Fund to a fund that was used to pay department-wide and administrative costs. A portion of these balances transferred included federal monies and was therefore unallowable since the transfers were not based on the relative benefits received. The State's Department of Administration (Department) has determined the federal portion of those transfers to be \$3,490,306 during fiscal year 2013. The Department has not compiled the information for the unallowed costs by federal program for each agency. In addition, this amount is still subject to review and approval by the U.S. Department of Health and Human Services.

Effect: The State is responsible for reimbursing the federal agencies the amount of unallowable costs. It was not practical to extend our auditing procedures sufficiently to determine whether any additional questioned costs resulted from this finding or to identify all the federal programs that were affected by this finding. This finding could potentially affect all federal programs administered by state agencies that had legislatively mandated transfers of fund balances.

Cause: The noncompliance for the mandated transfers resulted from state legislation, and therefore, was not caused by the federal programs' administration. Further, for the other transfers, the Attorney General's Office was unaware that transfers that include federal monies should be based on the relative benefits received.

Recommendation: The State should ensure that legislatively mandated transfers of fund balances do not include federal program monies. In addition, the Department should monitor bills being considered in the Arizona State Legislature to help ensure that unallowable costs to federal programs will not be incurred in the future. Finally, the Department should ensure all agencies are aware that transfers that include federal monies should be based on the relative benefits received.

This finding is similar to a prior-year finding.

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2013-104

CFDA No. and Name:	84.126 Rehabilitation Services—Vocational Rehabilitation Grants to States
Award Numbers and Years:	H126A110002, 2011; H126A120002, 2012; H126A130002, 2013
Federal Agency:	U.S. Department of Education
Compliance Requirement:	Eligibility
Questioned Costs:	None

Criteria: In accordance with 29 U.S. Code §722(a)(6), the Department of Economic Security (Department) must determine whether an individual is eligible for vocational rehabilitation services within 60 days after the individual has submitted an application for the services unless the Department and the applicant agree to an extension.

Condition and context: The Department's Division of Employment and Rehabilitation Services, Rehabilitation Services Administration (Administration), did not determine applicant eligibility within 60 days or within the extension period for 13 of 40 applications tested. Specifically, for 13 of 40 applications tested, it took the Administration between 62 and 545 days, or an average of 168 days, to either determine if the applicants were eligible for the program or close the case. For 1 of the 13 items tested, the Administration prepared a properly signed extension letter within the 60-day period, but it did not determine eligibility within the requested extension period. For 4 of the 13 items tested, the Administration included an extension letter in the applicant's case file; however, it lacked the applicant's signature evidencing that the individual agreed to a specific extension of time. Finally, for 8 of the 13 items tested, the extension letter was either not prepared or prepared after the 60-day period ended.

Effect: Failure to make timely eligibility determinations may result in delayed services.

Cause: The Administration did not always follow its policies and procedures and react to system alerts that open applications were close to the 60-day eligibility determination requirement or retain documentation of a specific extension of time signed by both the Administration and applicant.

Recommendation: The Administration should provide adequate supervision of its case workers and enforce the following policies and procedures to help ensure compliance with eligibility requirements:

- Determine an applicant's eligibility within 60 days of the application submission date.
- When eligibility cannot be determined within 60 days, prepare a letter before the end of the 60-day eligibility period to establish a specific extension of time to justify exceeding the 60-day period. This letter should be signed by both the Administration and the applicant. Also, an applicant's eligibility should be determined within the extension period.

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Further, the Administration should react to the computer information system alerts that open applications were close to the 60-day eligibility determination requirement and ensure all documentation to determine eligibility is retained in the applicant's case file.

This finding is similar to a prior-year finding.

2013-105

CFDA No. and Name:	84.126 Rehabilitation Services—Vocational Rehabilitation Grants to States
Award Numbers and Years:	H126A110002, 2011; H126A120002, 2012; H126A130002, 2013
Federal Agency:	U.S. Department of Education
Compliance Requirement:	Level of Effort
Questioned Costs:	None

Criteria: In accordance with 29 U.S. Code §731(a)(2)(B)&(C), the Department of Economic Security (Department) is required to provide maintenance of effort by expending from nonfederal sources, in any given fiscal year under the vocational rehabilitation program state plan, an amount that is at least equal to the total of such expenditures from nonfederal sources that was made in the second previous fiscal year, unless a waiver or modification of the maintenance of effort requirement has been granted.

Condition and context: The Department's Division of Employment and Rehabilitation Services, Rehabilitation Services Administration (Administration), did not maintain the required level of nonfederal expenditures and did not receive a waiver or modification of the maintenance of effort requirement. For the fiscal year 2011 award, the only award closed out during fiscal year 2013, the required maintenance of effort was based on fiscal year 2009 nonfederal expenditures of \$16,599,727. However, the Administration provided only \$15,356,710 of nonfederal expenditures, resulting in a \$1,243,017 maintenance of effort deficit.

Effect: The federal grantor can reduce the Administration's allotment of federal monies for the vocational rehabilitation program by the amount of the maintenance of effort deficit totaling \$1,243,017.

Cause: The maintenance of effort deficit was the result of decreased legislative appropriations.

Recommendation: The Administration should pursue the appropriate settlement with the U.S. Department of Education's, Rehabilitation Services Administration regarding the maintenance of effort deficit.

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2013-106

Cluster Name:	TANF Cluster
CFDA No. and Name:	93.558 Temporary Assistance for Needy Families 93.714 ARRA—Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs
Award Numbers and Years:	G1002AZTANF, 2010; G1102AZTANF, 2011; G1202AZTANF, 2012; G1302AZTANF, 2013
Federal Agency:	U.S. Department of Health and Human Services
Compliance Requirement:	Eligibility
Questioned Costs:	\$4,516

Criteria: In accordance with 45 CFR §206.10(a)(8), each decision regarding eligibility or ineligibility must be supported by facts in the applicant's or recipient's case record.

Condition and context: The Department of Economic Security, Division of Benefits and Medical Eligibility, Family Assistance Administration (FAA), provided cash assistance to recipients who did not meet all of the Temporary Assistance for Needy Families' eligibility requirements. Auditors tested 40 case records and identified four cases in which the information used to calculate the benefit amount was not adequately supported. Specifically, auditors noted the following:

- In one case tested, the FAA issued benefits to a recipient at a rate that assumed the recipient paid their shelter expenses. However, there was evidence in the case record that the recipient's mother was paying for rent and utility expenses for more than 3 months. Because the recipient did not submit additional information indicating changes in unearned income, benefits should have been paid at a lower rate. The FAA paid benefits at the incorrect rate for 4 months, resulting in a questioned cost of \$244.
- For another case tested, the FAA issued benefits to a recipient in which the guardian's income was not entered into the case record, resulting in the recipient receiving cash assistance despite having adequate income. Although this was a child-only case, it did not meet any of the criteria under which only the child's income and resources would be considered. This resulted in a questioned cost of \$1,547.
- For two cases tested, the FAA issued benefits to recipients in which there was no third-party documentation of the applicant's income or expenses in the case records to evidence that the recipients lacked adequate income or resources. This resulted in questioned costs of \$2,725.

Effect: Benefits were issued to recipients either at incorrect amounts or who may have been ineligible to receive benefits. It was not practical to extend our auditing procedures sufficiently to determine whether any additional questioned costs resulted from this finding.

Cause: FAA employees did not follow policies and procedures to ensure recipients of cash assistance received benefit payments at the proper amounts and document facts in the recipients' case records to support eligibility decisions.

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Recommendation: The FAA should provide adequate supervision of its employees and enforce the following policies and procedures to help ensure compliance with eligibility requirements:

- Ensure that each decision regarding eligibility or ineligibility is supported by facts in the applicant's or recipient's case record.
- Ensure proper resources are considered in child-only cases.

This finding is similar to a prior-year finding.

2013-107

Cluster Name:	TANF Cluster
CFDA No. and Name:	93.558 Temporary Assistance for Needy Families 93.714 ARRA—Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs
Award Numbers and Years:	G1002AZTANF, 2010; G1102AZTANF, 2011; G1202AZTANF, 2012; G1302AZTANF, 2013
Federal Agency:	U.S. Department of Health and Human Services
Compliance Requirement:	Special Tests and Provisions
Questioned Costs:	None

Criteria: In accordance with 45 CFR §§205.55(a) and 205.60(a), income and benefit information must be requested from other federally assisted programs and federal agencies through automated data exchanges and used to identify ineligible recipients. In addition, the information used in supporting wage and unemployment compensation verification must be retained.

Condition and context: The Department of Economic Security, Division of Benefits and Medical Eligibility (Division), recorded and stored eligibility information and supporting documents for recipients on a documentation management system, including the support obtained from using the Income Eligibility and Verification System (IEVS). However, auditors noted that 3 of the 40 case records tested did not contain evidence that the IEVS was used when determining eligibility.

Effect: Assistance may be granted to ineligible recipients, or incorrect benefit determinations may result in over- or underpayments. This finding did not result in questioned costs since the Division was able to provide documentation to support its eligibility determinations.

Cause: The Division did not always follow its policies and procedures to use the IEVS to determine eligibility and retain the documentation in the case record.

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Recommendation: The Division should ensure that employees request and use income and benefit information from the IEVS when determining eligibility for all applicants applying for cash assistance. Additionally, employees should retain support in the case record to evidence the review.

This finding is similar to a prior-year finding.

2013-108

Cluster Name:	TANF Cluster
CFDA No. and Name:	93.558 Temporary Assistance for Needy Families 93.714 ARRA—Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs
Award Numbers and Years:	G1002AZTANF, 2010; G1102AZTANF, 2011; G1202AZTANF, 2012; G1302AZTANF, 2013
Federal Agency:	U.S. Department of Health and Human Services
Compliance Requirement:	Reporting
Questioned Costs:	None

Criteria: In accordance with 45 CFR §265.7(a), reporting for the *ACF-199 TANF Data Report* must be complete and accurate. Also, in accordance with 45 CFR §265.9(c)(5), each state must provide the average monthly total number or the total number of eligible families served for which the state claims Maintenance of Effort (MOE) expenditures as of the fiscal year-end in the *ACF-204 Annual Report*. In addition, in accordance with 2 CFR §170, Appendix A, and the Federal Funding Accountability and Transparency Act (FFATA) of 2006, for grant awards beginning on October 1, 2010, or later, the Department of Economic Security (Department) must report to the FFATA Subaward Reporting System each subaward to a subrecipient of \$25,000 or more, not including subawards of American Recovery and Reinvestment Act monies. Each subaward action must be reported no later than the end of the month following the month in which the obligation was made.

Condition and context: The Department did not accurately prepare various reports submitted during fiscal year 2013 for the TANF program. Auditors noted errors in three of the five reports tested. Specifically, auditors noted the following:

Family Assistance Administration (FAA)

- For the June 30, 2013, quarterly *ACF-199 TANF Data Report*, the FAA understated the reported number of months countable toward the federal time limit by 1 month each for 3 of the 14 case files examined.

Division of Aging and Adult Services (DAAS)

- For the fiscal year 2012 *ACF-204 Annual Report*, including the *Annual Report on State Maintenance-of-Effort Programs*, the DAAS overstated the number of families served by 73 families for the Domestic Violence Prevention Program and understated the number of families served by 8 families for the Short-Term Crisis Services Program.

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Division of Employment and Rehabilitation Services (DERS)

- For the June 30, 2013, quarterly *ACF-199 TANF Data Report*, the DERS automatically reported zeroes for the Number of Deemed Core Hours for Overall Rate and the Number of Deemed Core Hours for the Two-Parent Rate questions for all cases involving work participation activities.
- For the June 30, 2013, quarterly *ACF-199 TANF Data Report*, the DERS reported unsubsidized employment for 5 of the 14 cases examined that did not have any employment activity during the report period.

Financial Services Administration (FSA)

- For fiscal year 2013, the FSA reported actions related to only four TANF program subrecipients. The FSA did not evaluate all 60 TANF program subrecipients to determine if they met the reporting criteria.

Effect: Incorrect financial and nonfinancial data was submitted to the federal grantor that may result in potential errors in analysis or other determinations. In addition, obligations to subrecipients were not posted to the FFATA Subaward Reporting System, resulting in a lack of information on USASpending.gov. It was not practical to extend our auditing procedures to determine the total number of subawards that should have been reported. This finding did not result in questioned costs since the reports were not used to request reimbursement of federal expenditures.

Cause: The Department did not have adequate controls in place over the preparation and submission of program reports in order to prevent or detect errors within its reports. In addition, the computer information system used to generate the quarterly *ACF-199 TANF Data Report* was programmed to report zero for each participant's deemed core hours. Furthermore, the Department did not accurately apply the FFATA reporting instructions.

Recommendation: The Department should establish policies and procedures to help ensure compliance with reporting requirements. Specifically, the Department should establish sufficient procedures to identify how to accumulate data for federal reports, and supervisors should perform a follow-up review over federal reports to ensure accurate amounts are reported. In addition, the Department should program the computer information system used to generate the quarterly *ACF-199 TANF Data Report* to report each participant's deemed core hours. Further, the Department should develop internal control policies and procedures to identify all subawards made to subrecipients from individual awards.

This finding is similar to a prior-year finding.

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2013-109

Cluster Name:	Aging Cluster
CFDA No. and Name:	93.044 Special Programs for the Aging—Title III, Part B—Grants for Supportive Services and Senior Centers 93.045 Special Programs for the Aging—Title III, Part C—Nutrition Services 93.053 Nutrition Services Incentive Program
Award Numbers and Years:	11AAAZT3SP, 2011; 12AAAZT3SP and 12AAAZNSIP, 2012; 13AAAZT3SP and 13AAAZNSIP, 2013
Cluster Name:	TANF Cluster
CFDA No. and Name:	93.558 Temporary Assistance for Needy Families 93.714 ARRA—Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs
Award Numbers and Years:	G1002AZTANF, 2010; G1102AZTANF, 2011; G1202AZTANF, 2012; G1302AZTANF, 2013
CFDA No. and Name:	93.563 Child Support Enforcement
Award Numbers and Years:	G1104AZ4004, 2011; G1204AZ4004, 2012; G1304AZ4004, 2013
CFDA No. and Name:	93.667 Social Services Block Grant
Award Numbers and Years:	G1101AZSOSR, 2011; G1201AZSOSR, 2012; G1301AZSOSR, 2013
Federal Agency:	U.S. Department of Health and Human Services
Compliance Requirement:	Subrecipient Monitoring
Questioned Costs:	None

Criteria: In accordance with Office of Management and Budget (OMB) Circular A-133, §.310(b)(5), to the extent practical, pass-through entities should identify in the Schedule of Expenditures of Federal Awards (SEFA) the total amount provided to subrecipients from each federal program. Further, subrecipient monitoring requirements require an entity to have procedures that allow it to identify the total amount provided to subrecipients from each federal program.

Condition and context: The Department of Economic Security (Department) did not accurately identify subrecipient activities for each of its federal programs. The Department used different account codes to track expenditures made to subrecipients for the federal programs it administered. Further, expenditures made to subrecipients and vendors were comingled in those account codes.

Effect: The Department could not report accurate subrecipient information on the SEFA. This finding has the potential to affect other programs the Department administered.

Cause: The Department did not have a uniform account code structure that is used for all programs to identify only subrecipient activities.

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Recommendation: The Department should require that all programs use a uniform account code structure to identify only subrecipient activities.

2013-110

Cluster Name:	Special Education Cluster (IDEA)
CFDA No. and Name:	84.027 Special Education—Grants to States 84.173 Special Education—Preschool Grants 84.391 ARRA—Special Education Grants to States, Recovery Act
Award Numbers and Years:	H027A100007, 2010; H027A110007, 2011; H027A120007, 2012; H173A100003, 2010; H173A110003, 2011; H173A120003, 2012; H391A090007, 2009
CFDA No. and Name:	84.048 Career and Technical Education—Basic Grants to States
Award Numbers and Years:	V048A100003, 2010; V048A110003, 2011; V048A120003, 2012
Federal Agency:	U.S. Department of Education
Compliance Requirements:	Procurement and Subrecipient Monitoring
Questioned Costs:	Unknown

Criteria: The Department of Education (Department) is responsible for awarding over \$1.1 billion in federal grant awards and contracts to local educational agencies consisting of school districts, charter schools, and various other educational organizations. Therefore, it is imperative that department management and employees who are involved in making award decisions comply with the State's personnel rules, A.R.S. §38-501 et seq., and 34 CFR §80.36. These rules, laws, and regulations require that employees disclose conflicts of interest when employees or their relatives have a business interest or employment with another entity to which the Department awards grants and contracts, and abstain from any involvement in an award decision for which a conflict of interest exists.

Condition and context: The Department's management did not always follow conflict-of-interest requirements. Auditors found that \$80,000 in federal program monies were awarded to an educational organization whose chief executive officer was the wife of a management-level employee who approved the grant award application during the year. Also, the employee did not disclose this conflict of interest and had the authority and system access to award other federal program monies even though auditors did not identify any other awards to this organization during the year.

Effect: Federal program monies were awarded to an entity in violation of state rules and laws and 34 CFR §80.36. When conflict-of-interest requirements are not complied with, there is an increased risk that federal program monies could be used for personal gain and activities that are not allowed. It was not practical to extend our auditing procedures sufficiently to determine questioned costs, if any, that may have resulted from this finding. In addition, this finding could potentially affect other federal programs that the Department administered.

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Cause: Conflict-of-interest and disclosure statements are required to be completed by state employees when they are hired. Employees are also required to read and acknowledge their understanding of the State's policies and laws, and update disclosure statements for conflicts of interest as they arise. However, the Department did not provide regular communications to management and employees to remind them of the importance of conflict-of-interest rules and laws so that these statements were properly completed and updated, and to help ensure that federal award decisions are not made by employees when a conflict of interest exists. In this instance, the employee's most current conflict-of-interest and disclosure statement was filed in June 2011; however, it did not disclose conflicts of interest for close relatives who were employed by local educational agencies.

Recommendation: To help ensure that management and employees comply with conflict-of-interest rules, laws, and regulations, the Department should provide regular communications about the importance of conflict-of-interest requirements, and remind all employees to complete and update disclosures for any conflicts of interest as they arise and to abstain from making award and compliance decisions that involve entities for which conflicts of interest exist.

2013-111

CFDA No. and Name:	84.048 Career and Technical Education—Basic Grants to States
Award Numbers and Years:	V048A100003, 2010; V048A110003, 2011; V048A120003, 2012
Federal Agency:	U.S. Department of Education
Compliance Requirement:	Subrecipient Monitoring
Questioned Costs:	Unknown

Criteria: The U.S. Department of Education's Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Governments, 34 CFR §80.40(a), and OMB Circular A-133, §.400(d)(3) require grantees to monitor activities of subrecipients to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements.

Condition and context: The Department of Education (Department) monitored some activities of some subrecipients, consisting of local educational agencies (LEAs). The monitoring performed included various fiscal reviews of initial grant budgets and grant reimbursement requests. The Department also performed desk reviews of LEAs' records of time and effort and capital outlay expenditures to ensure the costs and activities were allowable. However, desk reviews were not performed for community college districts. Additionally, the Department did not review LEAs' professional development expenditures for compliance with cost principles outlined in 2 CFR §225, Appendix B. Further, the Department did not perform a detailed review of LEAs' financial records or perform on-site visits.

Effect: Professional development costs and activities that may not be allowable could be charged to the program by LEAs. It was not practical to extend our auditing procedures sufficiently to determine questioned costs, if any, that may have resulted from this finding.

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Cause: During the fiscal year, the Department reorganized the personnel overseeing the program, resulting in changes to the program’s subrecipient monitoring procedures. Consequently, the review of detailed financial records, including professional development costs and activities, desk reviews for community college districts, and on-site monitoring of LEAs did not occur during the fiscal year.

Recommendation: To help ensure that expenditures charged to the program by LEAs are allowable and to comply with subrecipient monitoring requirements, the Department should establish internal control policies and procedures that require it to review LEA financial records, including professional development costs and activities, expand desk reviews to include community college districts, and perform site visits as necessary.

2013-112

Cluster Name:	Child Nutrition Cluster
CFDA No. and Name:	10.553 School Breakfast Program 10.555 National School Lunch Program 10.556 Special Milk Program for Children 10.559 Summer Food Service Program for Children
Award Numbers and Year:	7AZ300AZ3 and 7AZ300AZ4, 2012
CFDA No. and Name:	10.558 Child and Adult Food Care Program
Award Numbers and Year:	7AZ300AZ3 and 7AZ300AZ4, 2012
Federal Agency:	U.S. Department of Agriculture
Cluster Name:	Title I, Part A Cluster
CFDA No. and Name:	84.010 Title I Grants to Local Educational Agencies 84.389 ARRA—Title I Grants to Local Educational Agencies, Recovery Act
Award Numbers and Years:	S010A090003, 2009; S010A100003, 2010; S010A110003, 2011; S010A120003, 2012; S389A090003, 2008
Cluster Name:	Special Education Cluster (IDEA)
CFDA No. and Name:	84.027 Special Education—Grants to States 84.173 Special Education—Preschool Grants 84.391 ARRA—Special Education Grants to States, Recovery Act
Award Numbers and Years:	H027A100007, 2010; H027A110007, 2011; H027A120007, 2012; H173A100003, 2010; H173A110003, 2011; H173A120003, 2012; H391A090007, 2009
CFDA No. and Name:	84.048 Career and Technical Education—Basic Grants to States
Award Numbers and Years:	V048A100003, 2010; V048A110003, 2011; V048A120003, 2012
CFDA No. and Name:	84.282 Charter Schools
Award Number and Year:	U282A09000, 2009
CFDA No. and Name:	84.365 English Language Acquisition State Grants
Award Numbers and Years:	S365A100003, 2010; S365A110003, 2011; S365A120003, 2012
CFDA No. and Name:	84.367 Improving Teacher Quality State Grants

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Award Numbers and Years:	S367A100049, 2010; S367A110049, 2011; S367A120049, 2012; S367B100003, 2010; S367B110003, 2011; S367B120003, 2012
Federal Agency:	U.S. Department of Education
Compliance Requirement:	Subrecipient Monitoring
Questioned Costs:	N/A

Criteria: The Department of Education's (Department) Grants Management Enterprise (GME) system and Child Nutrition Program (CNP) Web application are vital for approving and disbursing federal awards and monitoring subrecipients for compliance with various federal program requirements. Consequently, the Department should have effective policies and procedures in place to prevent and detect unauthorized use, damage, loss, or modification to these information systems and data, including confidential and sensitive information. In addition, the Department should have an updated and fully tested disaster recovery plan to help ensure that systems and data can be recovered in the event of a system or equipment failure or other interruption.

Condition and context: Auditors tested the Department's controls over these information systems and noted the following deficiencies related to access and recovery controls:

- Access controls—The Department did not always maintain documentation for access granted to employees and did not always require supervisors to approve such access. Specifically, for 3 of 25 users tested for the GME, the system access granted was not authorized and supported by an authorization form. In addition, the Department did not remove GME system access for 3 terminated employees in a timely manner.
- Recovery controls—The Department did not have an up-to-date and tested disaster recovery plan for its information systems, including the GME and CNP Web.

Effect: There is an increased risk of noncompliance with federal requirements and of theft, manipulation, or misuse of confidential or sensitive data due to unauthorized access. Additionally, the Department may not be able to recover systems and data or materially comply with compliance requirements in the event of system or equipment failure or other interruption. This finding could potentially affect other federal programs that the Department administered.

Cause: The Department did not consistently follow its policies and procedures for granting system access to users of its information systems. Additionally, the Department had not updated and tested the disaster recovery plan for its information systems because of a lack of resources.

Recommendation: To help prevent and detect unauthorized access, use, damage, loss, or modification to its information systems and data, including confidential and sensitive information, and to help ensure that its systems and data can be recovered in the event of a system or equipment failure or other interruption, the Department should:

- Require that system access granted to all users is documented and authorized before access is granted, and immediately revoke access for terminated employees.

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- Perform a comprehensive review of user access granted to all of its applications and systems annually, and remove inappropriate access.
- Perform a risk analysis identifying and prioritizing critical applications to be restored for its disaster recovery plan.
- Update the disaster recovery plan to include a current listing, including emergency telephone numbers, of employees assigned to disaster teams; hardware configurations; lists of backup data and storage locations; and any arrangements for a designated offsite facility.
- Communicate and distribute copies of the disaster recovery plan to all affected employees, ensuring a copy of the plan is kept offsite and that protocols for notifications of key personnel are included.
- Update and test its disaster recovery plan annually and maintain documentation of testing procedures and results, including resolutions to problems encountered or failed tests.

This finding is similar to a prior year finding.

2013-113

Cluster Name:	Title I, Part A Cluster
CFDA No. and Name:	84.010 Title I Grants to Local Educational Agencies 84.389 ARRA—Title I Grants to Local Educational Agencies, Recovery Act
Award Numbers and Years:	S010A090003, 2009; S010A100003, 2010; S010A110003, 2011; S010A120003, 2012; S389A090003, 2008
CFDA No. and Name:	84.282 Charter Schools
Award Number and Year:	U282A09000, 2009
CFDA No. and Name:	84.367 Improving Teacher Quality State Grants
Award Numbers and Years:	S367A100049, 2010; S367A110049, 2011; S367A120049, 2012; S367B100003, 2010; S367B110003, 2011; S367B120003, 2012
Federal Agency:	U.S. Department of Education
Compliance Requirements:	Cash Management and Subrecipient Monitoring
Questioned Costs:	\$55,540

Criteria: As required by 34 CFR §80.21, state educational agencies should have procedures in place to minimize the time elapsing between the transfer of monies to and disbursement by the local educational agencies (LEAs). LEAs may be paid in advance if they are able to minimize the time elapsing between the receipt of federal monies and their disbursement so that they do not accumulate excess cash balances. Excess cash balances may be carried forward to the next period's grant award project when requested, or returned to the grantor at the end of the grant award period. Interest earned on federal monies should be remitted to the federal awarding agency.

Condition and context: The Department of Education (Department) required that LEAs request monies for federal grants by submitting monthly cash management reports through its Grants Management Enterprise (GME) system. At the end of the award period, the Department required LEAs to submit completion reports,

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which are considered the projects' final cash management reports. Auditors tested a sample of LEAs' completion reports for each of the major federal programs administered through the GME and noted the following deficiencies related to the Department's monitoring of LEAs:

- The Department did not always ensure that prior-year completion reports were submitted and approved before disbursing monies for the subsequent year's grant award project, which resulted in some LEAs having unspent cash balances from the prior-year award while receiving monies for the next year's award. This was noted for 2 of 45 LEAs tested for the Improving Teacher Quality State Grants program and 1 of 5 LEAs tested for the Charter Schools program.
- The Department did not always review and approve completion reports in a timely manner. This was noted for 11 of 45 LEAs tested for the Title I, Part A Cluster, and 19 of 31 LEAs tested for the Improving Teacher Quality State Grants program.
- The Department did not follow its policies and procedures to verify that interest earned on excess cash balances was remitted back to the Department for 1 of 45 LEAs tested for the Title I, Part A Cluster. Auditors identified questioned costs totaling \$55,540 in interest earned by LEAs that should have been remitted to the federal awarding agency.

Effect: The Department disbursed monies for the subsequent period's grant award when LEAs had excess cash balances from the previous grant award. However, auditors were able to extend auditing procedures to determine that excess cash balances amended the subsequent year's grant award once completion reports were finally approved. Further, auditors determined that interest was earned on excess cash balances that was not remitted, which resulted in a questioned cost of \$55,540 for the Title I, Part A Cluster. This finding could also potentially affect other federal programs that the Department administered.

Cause: The Department's GME system automatically places a hold on a subsequent year's funding if the LEA does not submit a completion report within 90 days after the end of the current program year or if the LEA does not resubmit a completion report within 30 days of rejection as a result of the Department's review. However, these controls do not preclude the disbursement of a subsequent period's grant award when completion reports have not yet been reviewed and approved by the Department. Therefore, the Department's monitoring of LEAs' cash balances must be done manually. Further, the Department has no specific policy addressing when completion reports should be reviewed; therefore, the Department may not review LEAs' completion reports before the next year's grant award is approved and disbursed.

Recommendation: To help ensure compliance with federal program requirements related to cash management and subrecipient monitoring, the Department should:

- Improve its policies and procedures for monitoring completion report submissions, including reviewing completion reports in a timely manner.
- Retain documentation of communications with LEAs who have not submitted their completion reports.
- Enforce existing policies to ensure future grant awards are suspended until LEAs submit complete and accurate completion reports and remit interest earned on excess cash balances.

This finding is similar to a prior year finding.

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2013-114

CFDA No. and Name: 84.365 **English Language Acquisition State Grants**
Award Numbers and Years: S365A100003, 2010; S365A110003, 2011; S365A120003, 2012
Federal Agency: **U.S. Department of Education**
Compliance Requirement: Special Tests and Provisions
Questioned Costs: N/A

Criteria: As required by 34 CFR §76.785, the Department of Education (Department) should take measures to ensure that each charter school in the State receives program funding for which it is eligible during its first year of operation and during subsequent years in which the charter school expands its enrollment.

Condition and context: The Department did not have policies and procedures to identify new or expanding charter schools and determine whether they were eligible to receive program monies for the English Language Acquisition State Grants program.

Effect: During the year, new or expanding charter schools were not provided the opportunity to apply and receive program funding for the English Language Acquisition State Grants program.

Cause: The Department's employees administering the program were unaware of the requirement to identify charter schools that were newly operating or expanding enrollment during the year to determine whether the schools were eligible to receive program monies for the English Language Acquisition State Grants program.

Recommendation: To help ensure compliance with the program's special test and provisions, the Department should develop policies and procedures to identify new or expanding charter schools and determine whether they are eligible to receive program monies based on enrollment and eligibility data for the English Language Acquisition State Grants program.

2013-115

CFDA No. and Name: 84.048 **Career and Technical Education—Basic Grants to States**
Award Numbers and Years: V048A100003, 2010; V048A110003, 2011; V048A120003, 2012
Federal Agency: **U.S. Department of Education**
Compliance Requirement: Period of Availability
Questioned Costs: \$11,780

Criteria: In accordance with 34 CFR §76.703(d), obligations for program expenditures that the Department of Education (Department) made can be incurred starting on the date that program monies are first made available, and must be obligated and paid with program monies within a 27-month period.

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Condition and context: The Department charged the program for internal printing services totaling \$47,301 and \$282,627 for the 2011 and 2012 grant award years, respectively. For six of ten invoices tested, auditors identified charges totaling \$11,780 for printing services that were made before the 2011 award was made available on July 1, 2011.

Effect: Program expenditures that were obligated before program monies were available resulted in questioned costs. It was not practical to extend our auditing procedures sufficiently to determine whether any additional questioned costs resulted from this finding. This finding could also potentially affect other federal programs that the Department administered.

Cause: The Department experienced delays when billing federal programs for internal printing services, and did not have policies to ensure that these expenditures were obligated and paid within the program's period of availability.

Recommendation: The Department should review internal invoices for service costs to ensure that charges to the program are obligated and paid within the program's period of availability.

2013-116

CFDA No. and Name:	81.087 Renewable Energy Research and Development 81.087 ARRA—Renewable Energy Research and Development
Award Number and Year:	DE-EE0002850, 2010
Federal Agency:	U.S. Department of Energy
Compliance Requirement:	Cash Management
Questioned Costs:	\$51,840

Criteria: According to 31 CFR §205.12(b)(5), the Arizona Geological Survey (AZGS) is not allowed to receive federal reimbursement prior to spending money for the Renewable Energy Research and Development program. Additionally, OMB Circular A-133 §.300(b), requires the AZGS to maintain appropriate internal control over the program by providing reasonable assurance that the AZGS is spending money for the program prior to requesting federal reimbursement. Also, an important part of this required system of internal control is an independent review and approval of the program's cash reimbursement requests.

Condition and context: To receive federal reimbursement for program expenditures, the AZGS prepared and submitted cash reimbursement requests approximately once a month. The AZGS' internal control policies and procedures allowed a program official to prepare and submit these cash reimbursement requests without an independent review and approval. As a result, for one of the six cash reimbursement requests tested, auditors noted that the AZGS requested reimbursement twice for the same expenditures. The duplicated expenditures totaled \$51,840.

Effect: The AZGS received \$51,840 in federal reimbursements prior to spending it for the program. It was not practical to extend our auditing procedures to determine whether any additional questioned costs resulted from this finding.

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Cause: AZGS officials stated that duplicate expenditures were reported on cash reimbursement requests because of preparation errors and that review and approval procedures were not implemented because sufficient resources were not available.

Recommendation: To help ensure compliance with federal cash management requirements for its Renewable Energy Research and Development Program, the AZGS should take more care when preparing cash reimbursement requests and develop and implement procedures that require an independent review and approval of cash reimbursement requests.

2013-117

CFDA No. and Name:	81.087 Renewable Energy Research and Development 81.087 ARRA—Renewable Energy Research and Development
Award Number and Year:	DE-EE0002850, 2010
Federal Agency:	U.S. Department of Energy
Compliance Requirement:	Reporting
Questioned Costs:	None

Criteria: OMB Circular A-133, §.300(b) requires the Arizona Geological Survey (AZGS) to maintain internal control over its Renewable Energy Research and Development program that provides reasonable assurance that federal program reports are accurate and reliable. An important part of this system of internal controls is to have reports reviewed and approved by a knowledgeable employee other than the preparer prior to submission to ensure the reports are mathematically accurate and supported.

Condition and context: AZGS officials prepared and submitted required quarterly financial reports without a documented independent review and approval by a knowledgeable person.

Effect: The AZGS did not maintain an adequate system of internal controls to ensure compliance with the reporting requirements and the required quarterly financial reports were at risk of being unreliable and unsupported.

Cause: AZGS officials stated that review and approval controls were not implemented because sufficient resources were not available.

Recommendation: To help ensure that the AZGS maintains adequate internal controls over federal reports for its Renewable Energy Research and Development Program, the AZGS should implement policies and procedures that include an independent review and approval of the required quarterly financial reports prior to submission.

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2013-118

CFDA No. and Name:	81.087 Renewable Energy Research and Development 81.087 ARRA—Renewable Energy Research and Development
Award Number and Year:	DE-EE0002850, 2010
Federal Agency:	U.S. Department of Energy
Compliance Requirements:	Subrecipient Monitoring and Special Tests and Provisions
Questioned Costs:	Unknown

Criteria: In accordance with 31 U.S. Code §7502(f)(2)(C) and OMB Circular A-133, §.400(d), the Arizona Geological Survey (AZGS) must ensure that subrecipients expending \$500,000 or more in federal awards obtain the required audits within 9 months of the end of the subrecipients' audit periods. In addition, the AZGS must review the audits, issue management decisions on audit findings within 6 months after the receipt of audit reports, and ensure that prompt and appropriate corrective action has been taken with respect to audit findings. In addition, in accordance with 2 CFR §176.210(c), the AZGS must require subrecipients to identify in their respective Schedule of Expenditures of Federal Awards (SEFA) the federal award number, CFDA number, and amount of Recovery Act monies.

Condition and context: During fiscal year 2013, the AZGS disbursed approximately \$5.8 million in program monies to 44 subrecipients; however, the AZGS did not obtain audit reports from subrecipients expending \$500,000 or more in federal awards. Auditors obtained audit reports from subrecipients and noted for three of ten subrecipients tested that the subrecipients did not properly identify all required elements on their SEFAs.

Effect: The AZGS' subrecipients may not have had single audits performed, or a subrecipient's single audit may not have been reviewed so that the AZGS could issue management decisions and otherwise follow up on findings. It was not practical to extend our auditing procedures to determine the amount of questioned costs, if any, that resulted from this finding.

Cause: AZGS officials stated that existing policies and procedures relating to providing required information to subrecipients and monitoring subrecipient performance were not followed because sufficient resources were not available.

Recommendation: The AZGS should enforce existing policies and procedures and obtain the required audits of subrecipients expending more than \$500,000 in federal awards each fiscal year. The AZGS should use these audit reports to help ensure that subrecipients took corrective action on findings and that subrecipients are properly including all required information on their respective SEFAs.

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2013-119

CFDA No. and Name:	93.959 Block Grants for Prevention and Treatment of Substance Abuse
Award Numbers and Years:	2B08TI010004-11 and 3B08TI010004-11S1, 2011; 2B08TI010004-12 and 3B08TI010004-12S1, 2012; 2B08TI010004-13 and 3B08TI010004-13S1, 2013
Federal Agency:	U.S. Department of Health and Human Services
Compliance Requirements:	Activities Allowed or Unallowed and Allowable Costs/Cost Principles
Questioned Costs:	Unknown

Criteria: In accordance with 2 CFR §225, Appendix B, 8.h, the Department of Health Services (Department) should maintain records that certify or confirm on an after-the-fact basis that employee compensation charged to the federal program represents a reasonable distribution of employees' actual time and effort worked on the program. The records supporting salaries and wages should be signed by the employee and approved by a supervisor having firsthand knowledge of the work the employee performed.

Condition and context: During fiscal year 2013, the Department spent approximately \$36 million of program monies, with \$1.5 million being spent on salaries and wages. For those employees who worked on several federal programs, salaries and wages were charged to the program using distribution percentages that were determined before the services were performed. However, the distribution percentages were not compared to actual costs, at least quarterly, or revised to reflect actual time spent working on the program.

Effect: The employee salaries and wages charged to the program did not reflect an accurate after-the-fact distribution of hours and activities worked, which could result in unallowed costs being charged to the program. It was not practical to extend our auditing procedures to determine questioned costs, if any, that may have resulted from this finding. This finding could potentially affect other federal programs that the Department administered.

Cause: The Department did not have internal controls in place to ensure that salaries and wages reflect the actual time spent working on the program. Specifically, the Department's procedures were to assign payroll distribution percentages before services were performed without comparing those percentages to reflect actual time worked at least quarterly. In addition, the actual time worked on an activity by employees was not always documented.

Recommendation: The Department should implement internal controls to help ensure that salaries and wages reflect actual time spent working on the federal program. For employees who work on several programs, documentation should be prepared at least monthly reflecting an after-the-fact distribution of the hours and activities worked. The records supporting salaries and wages should be signed by the employee and reviewed and approved by a supervisor having firsthand knowledge of the work the employee performed. Further, if the Department continues to use distribution percentages that were determined before

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the services were performed, it should compare the distribution percentages to the actual time worked at least quarterly and make any necessary correcting adjustment to the amounts charged to the program.

This finding is similar to a prior-year finding.

2013-120

CFDA No. and Name:	10.557 Special Supplemental Nutrition Program for Women, Infants and Children
Award Number and Years:	None, 2012 and 2013
Federal Agency:	U.S. Department of Agriculture
Compliance Requirement:	Reporting
Questioned Costs:	None

Criteria: In accordance with 2 CFR §170, Appendix A, and the Federal Funding Accountability and Transparency Act (FFATA) of 2006, for grant awards beginning on October 1, 2010, or later, the Arizona Department of Health Services (Department) must report to the FFATA Subaward Reporting System each subaward to a subrecipient that amounts to \$25,000 or more, not including subawards of American Recovery and Reinvestment Act monies. Each subaward action must be reported no later than the end of the month following the month in which the obligation was made.

Condition and context: The Department did not submit the required FFATA reports listing subawards of \$25,000 or more for the program. Additionally, the Department did not request or obtain permission from the Office of Management and Budget to deviate from this requirement and could not provide evidence of communication with the federal awarding agency to attempt a "good faith" effort to comply with this requirement.

Effect: Awards to subrecipients were not submitted to the FFATA Subaward Reporting System, resulting in a lack of information being posted on the USASpending.gov Web site. This finding has the potential to affect other federal programs the Department administered.

Cause: The Department did not have policies and procedures to ensure compliance with the FFATA reporting requirements for the program.

Recommendation: To comply with the FFATA reporting requirements, the Department should develop internal control policies and procedures to ensure that employees compile, review, and submit the required reports in a timely manner.

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2013-121

CFDA No. and Name:	12.401 National Guard Military Operations and Maintenance (O&M) Projects
Award Numbers and Years:	Various
Federal Agency:	U.S. Department of Defense
Compliance Requirement:	Cash Management
Questioned Costs:	Unknown

Criteria: In accordance with National Guard Regulation 5-1, effective May 28, 2010, grantees should limit the time elapsing between the transfer of monies from the U.S. Treasury and their disbursement to 45 days or less.

Condition and context: The Department of Emergency and Military Affairs (Department) did not have effective internal control procedures in place to minimize the time elapsing between the transfer of monies from the U.S. Treasury and their disbursement. Specifically, the Department had cash balances that exceeded the allowable disbursement time period for 53 days out of the 216 days analyzed during the fiscal year.

Effect: The Department could incur an interest liability on cash balances that exceed the required time frames. It was not practical to extend our auditing procedures sufficiently to determine questioned costs, if any, that may have resulted from this finding.

Cause: The Department has internal control procedures in place to estimate expenditures prior to requesting cash advances; however, in some instances, expenditures did not occur as estimated, creating excess cash balances over the 45 days allowed.

Recommendation: The Department should develop additional control procedures to minimize the time elapsing between the transfer of monies from the U.S. Treasury and their disbursement in accordance with program regulations.

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2013-122

Cluster Name:	Research and Development Cluster
CFDA No. and Name:	Various
Award Numbers and Years:	Various
Federal Agency:	Various
Compliance Requirement:	Allowable Costs/Cost Principles
Questioned Costs:	\$91,909

Criteria: 2 CFR §220, Appendix A, G.2, allows the University of Arizona (University) to request reimbursement for indirect costs related to its research and development programs. This reimbursement, called indirect cost recovery, is calculated as a percentage of certain allowed direct costs, such as expenses for payroll, supplies, travel, and the first \$25,000 of subgrants. These allowed direct costs are known as the modified total direct costs (MTDC). The University is not allowed to recover indirect costs on expenses that are to be excluded from the MTDC, such as expenditures for equipment purchases, rent, scholarships, and subgrants in excess of the first \$25,000.

Condition and context: By using the incorrect account codes, the University overcharged indirect costs to seven separate research and development programs for a total of \$91,909. For 2 of 30 sample items tested, the University recovered indirect costs on expenses that should have been excluded from the MTDC. As a result, the University requested and received \$3,194 more in indirect costs than it was allowed. It was not practical to extend our auditing procedures to determine the amount of additional questioned costs, if any, that may have resulted from this portion of the finding. In addition, the University used separate account codes to track payments to subgrantees to determine the amount of indirect cost recovery. For 5 of the 429 research and development programs with subgrants, the University recovered indirect costs based on the MTDC that included subgrants in excess of \$25,000. Because of this, the University requested and received \$88,715 more indirect costs than it was allowed.

Effect: The University did not fully comply with the indirect cost recovery rules of 2 CFR §220, Appendix A, G.2, and overcharged certain federal programs by \$91,909 for indirect cost recovery.

Cause: Payment requests were not always classified in the correct account code; therefore, indirect costs were not calculated correctly based on the applicable MTDC.

Recommendation: To help ensure that the University does not overcharge indirect costs to its research and development programs, the University should implement policies and procedures requiring program officials to thoroughly review grant agreements and general ledger account codes to ensure that the MTDC is correctly calculated. In addition, the University should implement procedures to ensure that research and development program expenses are recorded in the correct account codes so that only the first \$25,000 of subgrants are included in the MTDC.

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Other auditors' findings:

The other auditors who audited the Highway Planning and Construction Cluster and Transit Services Programs Cluster administered by the Arizona Department of Transportation reported the following findings:

2013-123

Cluster Name:	Highway Planning and Construction Cluster
CFDA No. and Name:	20.205 Highway Planning and Construction 20.205 ARRA—Highway Planning and Construction 20.219 Recreational Trails Program
Award Numbers and Years:	Various
Cluster Name:	Transit Services Programs Cluster
CFDA No. and Name:	20.513 Capital Assistance Program for Elderly Persons and Persons with Disabilities 20.516 Job Access—Reverse Commute Program 20.521 New Freedom Program
Award Numbers and Years:	Various
Federal Agency:	U.S. Department of Transportation
Compliance Requirement:	Subrecipient Monitoring
Questioned Costs:	None

Condition and context: Arizona Department of Transportation (ADOT) does not explicitly identify the CFDA number, grant name in the award letter to subrecipients for both Highway Planning and Construction Cluster and Transit Services Programs Cluster programs.

Criteria: OMB Circular A-133 – Subrecipient Monitoring. ADOT must have adequate controls in place to ensure all aspects of subrecipient monitoring are in compliance with federal requirements.

Effect: Noncompliance with OMB Circular A-133 – Subrecipient Monitoring. There is increased risk of noncompliance with applicable compliance requirements by the subrecipients of Federal Highway Administration and Federal Transit Authority administered by the ADOT.

Cause: ADOT has not included the CFDA numbers in the award letter to subrecipients.

Recommendation: In order to comply with OMB Circular A-133 – Subrecipient Monitoring, ADOT should include the CFDA numbers in the award letters to subrecipients.

State of Arizona
Schedule of Findings and Questioned Costs
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2013-124

Cluster Name:	Transit Services Programs Cluster
CFDA No. and Name:	20.513 Capital Assistance Program for Elderly Persons and Persons with Disabilities 20.516 Job Access—Reverse Commute Program 20.521 New Freedom Program
Award Numbers and Years:	Various
Federal Agency:	U.S. Department of Transportation
Compliance Requirement:	Subrecipient Monitoring
Questioned Costs:	None

Condition and context: For the Transit Services Programs Cluster, Arizona Department of Transportation (ADOT) does not have a formal set of policies and procedures in place or perform any procedures for monitoring subrecipients after the award has been made, including the determination of subrecipients expending \$500,000 or more in Federal awards received in a timely single audit.

Criteria: OMB Circular A-133 – Subrecipient Monitoring. ADOT must have adequate controls in place to ensure all aspects of subrecipient monitoring are in compliance with federal requirements.

Effect: Noncompliance with OMB Circular A-133 – Subrecipient Monitoring. There is an increased risk of noncompliance with applicable compliance requirements by the subrecipients of Federal Transit Authority administered by the ADOT.

Cause: ADOT has not formally documented subrecipient monitoring policies and procedures.

Recommendation: In order to comply with OMB Circular A-133 – Subrecipient Monitoring, ADOT should draft and adopt a set of written policies and procedures that ensure that subrecipient monitoring procedures are performed as required by Federal requirements.

State of Arizona
Schedule of Findings and Questioned Costs
Year Ended June 30, 2013

The other auditors who audited the Capitalization Grants for Drinking Water State Revolving Funds administered by the Water Infrastructure Finance Authority of Arizona reported the following findings:

2013-125

CFDA No. and Name:	66.468 Capitalization Grants for Drinking Water State Revolving Funds
Award Numbers and Years:	Various
Federal Agency:	U.S. Environmental Protection Agency
Compliance Requirement:	Reporting
Questioned Costs:	N/A

Criteria or Specific Requirement: WIFA is a direct recipient of federal funds granted from the United States Environmental Protection Agency's (EPA) and deposited into a Drinking Water State Revolving Fund (DWSRF).

In accordance with the Federal Funding Accountability and Transparency Act (Transparency Act or FFATA), Public Law 109-282 as amended, direct recipients of non-American Reinvestment and Recovery Act (ARRA) federal dollars are required to report sub-recipient information to the FFATA Sub-award Reporting System (FSRS) by the end of the month following sub-recipient award for any amount equaling \$25,000 or greater, beginning October 1, 2010.

In accordance with EPA's memorandum titled *Guidance on Federal Funding Accountability and Transparency Act (FFATA) Reporting through Clean Water State Revolving Fund (CWSRF) and Drinking Water State Revolving Fund (DWSRF) Data Systems* dated March 23, 2011, states may use the Project Benefit Reporting (PBR) system to supplement the FFATA reporting process by first reporting sub-award information through PBR before entering information into FSRS. Based on this guidance, WIFA reports equivalency sub-award (loan) information in PBR based on loans awarded to local borrowers in an aggregate amount equal to its DWSRF annual grant.

Condition: Based on guidance from WIFA's EPA contacts, WIFA has consistently completed the equivalency reporting in PBR; however, WIFA did not enter sub-award information into FSRS to complete the FFATA reporting process.

Effect: WIFA did not complete the FFATA reporting process in FSRS for the DWSRF grant in fiscal year 2013.

Cause: In an e-mail sent on October 19, 2012 as a clarification of FFATA reporting requirements for the DWSRF, WIFA's EPA Program Manager affirmed to WIFA management that the FFATA reporting process would be fully satisfied through the equivalency reporting in PBR. Henceforth, during fiscal year 2013, WIFA did not enter any sub-award information into FSRS.

Recommendation: We recommend that WIFA establish and implement formal procedures to ensure that proper FFATA reporting is completed as prescribed by the written federal requirements.

Appendix

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State of Arizona
Appendix
State of Arizona Agency Codes
Year Ended June 30, 2013

Agency Code	Agency
ADA	Arizona Department of Administration
AEA	Arizona Radiation Regulatory Agency
AFA	Governor's Office of Equal Opportunity
AGA	Office of Attorney General
AHA	Arizona Department of Agriculture
ASA	Arizona State University
BNA	Arizona State Board of Nursing
BRA	Arizona Board of Regents
CCA	Arizona Corporation Commission
CDA	Arizona Early Childhood Development and Health Board
CRA	Arizona Cotton Research and Protection Council
DCA	Arizona Department of Corrections
DEA	Arizona Department of Economic Security
DJA	Arizona Department of Juvenile Corrections
DTA	Arizona Department of Transportation
EDA	Arizona Department of Education
EVA	Arizona Department of Environmental Quality
FOA	Arizona State Forestry Division
GFA	Arizona Game and Fish Department
GHA	Arizona Governor's Office of Highway Safety
GSA	The Arizona Geological Survey
GVA	Office of the Arizona Governor
HCA	Arizona Health Care Cost Containment System
HDA	Arizona Department of Housing
HLA	Arizona Department of Homeland Security
HSA	Arizona Department of Health Services
HUA	Arizona Commission on the Arts
ICA	Industrial Commission of Arizona
IDA	Arizona Department of Insurance
JCA	Arizona Criminal Justice Commission
LDA	Arizona State Land Department
LLA	Arizona Department of Liquor Licenses and Control
MAA	Arizona Department of Emergency and Military Affairs
MIA	Arizona State Mine Inspector
MMA	Department of Fire, Building and Life Safety
NAA	Northern Arizona University
PEA	Arizona Commission for Postsecondary Education
PRA	Arizona State Parks
PSA	Arizona Department of Public Safety
SBA	State of Arizona Office of Pest Management
SDA	Arizona State Schools for the Deaf and the Blind

State of Arizona
Appendix
State of Arizona Agency Codes
Year Ended June 30, 2013

Agency Code

SFA
SPA
STA
UAA
VSA
WCA
WFA

Agency

State of Arizona School Facilities Board
Arizona Supreme Court
Office of the Secretary of State
University of Arizona
Arizona Department of Veterans' Services
Arizona Department of Water Resources
Water Infrastructure Finance Authority of Arizona

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Corrective Action Plan
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Federal Award Findings and Questioned Costs

2013-101

Child Nutrition Cluster

CFDA No.: 10.553 School Breakfast Program

10.555 National School Lunch Program

10.556 Special Milk Program for Children

10.559 Summer Food Service Program for Children

CFDA No.: 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children

CFDA No.: 10.558 Child and Adult Care Food Program

CFDA No.: 12.401 National Guard Military Operations and Maintenance (O&M) Projects

Employment Service Cluster

CFDA No.: 17.207 Employment Service/Wagner-Peyser Funded Activities

17.801 Disabled Veterans' Outreach Program (DVOP)

17.804 Local Veterans' Employment Representative Program (LVER)

Highway Planning and Construction Cluster

CFDA No.: 20.205 Highway Planning and Construction

20.205 ARRA—Highway Planning and Construction

20.219 Recreational Trails Program

CFDA No.: 66.468 Capitalization Grants for Drinking Water State Revolving Funds

CFDA No.: 81.087 Renewable Energy Research and Development

81.087 ARRA—Renewable Energy Research and Development

Title I, Part A Cluster

CFDA No.: 84.010 Title I Grants to Local Educational Agencies

84.389 ARRA—Title I Grants to Local Educational Agencies, Recovery Act

Special Education Cluster (IDEA)

CFDA No.: 84.027 Special Education—Grants to States

84.173 Special Education—Preschool Grants

84.391 ARRA—Special Education Grants to States, Recovery Act

CFDA No.: 84.048 Career and Technical Education—Basic Grants to States

CFDA No.: 84.282 Charter Schools

CFDA No.: 84.365 English Language Acquisition State Grants

CFDA No.: 84.367 Improving Teacher Quality State Grants

Medicaid Cluster

CFDA No.: 93.775 State Medicaid Fraud Control Units

93.777 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare

93.778 Medical Assistance Program

CFDA No.: 93.268 Immunization Cooperative Agreements

CFDA No.: 93.767 Children's Health Insurance Program

CFDA No.: 93.959 Block Grants for Prevention and Treatment of Substance Abuse

CFDA No.: 97.067 Homeland Security Grant Program

Agency: Department of Administration

State of Arizona
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Name of contact person: Clark Partridge, State Comptroller

Anticipated completion date: August 2012

We have an established process in place for monitoring legislation. In fact, a concern was raised for over two years prior to actually becoming law. On multiple occasions during that period we advised that this was, in our opinion, not consistent with established federal cost principles and almost certainly would be disallowed. This item is controlled by statute and was resolved in the 2012 legislative session, effective August 2, 2012.

This issue is a cross-cutting finding and is appropriately being addressed with the Department of Health and Human Services, Division of Cost Allocation (DHHS-DCA), for the payment and appropriate resolution of the questioned costs.

2013-102

Child Nutrition Cluster

CFDA No.: 10.553 School Breakfast Program

10.555 National School Lunch Program

10.556 Special Milk Program for Children

10.559 Summer Food Service Program for Children

CFDA No.: 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children

CFDA No.: 10.558 Child and Adult Care Food Program

CFDA No.: 12.401 National Guard Military Operations and Maintenance (O&M) Projects

Fish and Wildlife Cluster

CFDA No.: 15.605 Sport Fish Restoration Program

15.611 Wildlife Restoration and Basic Hunter Education

Employment Service Cluster

CFDA No.: 17.207 Employment Service/Wagner-Peyser Funded Activities

17.801 Disabled Veterans' Outreach Program (DVOP)

17.804 Local Veterans' Employment Representative Program (LVER)

Highway Planning and Construction Cluster

CFDA No.: 20.205 Highway Planning and Construction

20.205 ARRA—Highway Planning and Construction

20.219 Recreational Trails Program

CFDA No.: 66.468 Capitalization Grants for Drinking Water State Revolving Funds

CFDA No.: 81.087 Renewable Energy Research and Development

81.087 ARRA—Renewable Energy Research and Development

Title I, Part A Cluster

CFDA No.: 84.010 Title I Grants to Local Educational Agencies

84.389 ARRA—Title I Grants to Local Educational Agencies, Recovery Act

Special Education Cluster (IDEA)

CFDA No.: 84.027 Special Education—Grants to States

84.173 Special Education—Preschool Grants

State of Arizona
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84.391 ARRA—Special Education Grants to States, Recovery Act
CFDA No.: 84.048 Career and Technical Education—Basic Grants to States
CFDA No.: 84.126 Rehabilitation Services—Vocational Rehabilitation Grants to States
CFDA No.: 84.282 Charter Schools
CFDA No.: 84.365 English Language Acquisition State Grants
CFDA No.: 84.367 Improving Teacher Quality State Grants
Aging Cluster
CFDA No.: 93.044 Special Programs for the Aging—Title III, Part B—Grants for Supportive Services and Senior Centers
93.045 Special Programs for the Aging—Title III, Part C—Nutrition Services
93.053 Nutrition Services Incentive Program
TANF Cluster
CFDA No.: 93.558 Temporary Assistance for Needy Families
93.714 ARRA—Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs
Medicaid Cluster
CFDA No.: 93.775 State Medicaid Fraud Control Units
93.777 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare
93.778 Medical Assistance Program
CFDA No.: 93.268 Immunization Cooperative Agreements
CFDA No.: 93.563 Child Support Enforcement
CFDA No.: 93.667 Social Services Block Grant
CFDA No.: 93.767 Children’s Health Insurance Program
CFDA No.: 93.959 Block Grants for Prevention and Treatment of Substance Abuse
CFDA No.: 97.067 Homeland Security Grant Program
Agency: Department of Administration
Name of contact person: Clark Partridge, State Comptroller
Anticipated completion date: Unknown

We have an established process in place for monitoring legislation. Although the majority of the fund is used for allowable purposes, we have advised that this specific portion was, in our opinion, not consistent with established federal cost principles and may be disallowed. However, this item is controlled by statute and cannot be resolved without a legislative change. Until the methodology is acceptably modified, there will likely continue to be disallowed costs which will require repayment with applicable interest. We will continue efforts to develop a solution to this issue.

This issue is a cross-cutting finding and is appropriately being addressed with the Department of Health and Human Services, Division of Cost Allocation (DHHS-DCA), for the payment and appropriate resolution of the questioned costs. We agree and commit to continue to work with DHHS-DCA, to the best of our ability, to find a resolution which ensures that the federal programs will be properly charged for these costs.

State of Arizona
Corrective Action Plan
Year Ended June 30, 2013

2013-103

CFDA No.: Various
Agency: Department of Administration
Name of contact person: Clark Partridge, State Comptroller
Anticipated completion date: Unknown

We have requested authority to pay the federal government its corresponding pro-rata share related to the transferred monies. This resolution is pending legislative authorization.

We have an established process in place for monitoring legislation. On multiple occasions we have advised that these transfers were, in our opinion, not consistent with established federal cost principles and would probably result in an obligation to the federal government. Until the State changes its approach to the transfer of monies, there will likely continue to be disallowed costs which will require repayment with applicable interest.

This issue is a cross-cutting finding and is appropriately being addressed with the DHHS-DCA, for the payment and appropriate resolution of the questioned costs. We agree and commit to continue to work with DHHS-DCA and appropriate bodies within the State, to the best of our ability, to find an equitable resolution to this issue.

2013-104

CFDA No.: 84.126 Rehabilitation Services—Vocational Rehabilitation Grants to States
Agency: Department of Economic Security
Name of contact person: Christopher Deere, RSA Policy Unit Manager
Anticipated completion date: May 2014

The Department of Economic Security Arizona Rehabilitation Services will improve determination of eligibility within the 60-day time frame with the following actions:

- Emphasize the new policies and procedures for acceptance of eligibility extension electronic signatures via electronic signature pads and email. The new policies and procedures should decrease barriers that delay receipt of signed extensions from clients who agree to extend their eligibility determination timeframe.
- Continue to train staff regarding eligibility timeframes, agency expectations, and time management methods that will assist with better planning for meeting eligibility determination requirements and the completion of eligibility extensions if they are required and appropriate.
- Continue to monitor alert lists related to eligibility determination timeframes at all agency levels to identify cases in need of immediate action and to identify individuals who may need assistance with meeting the timeframes for eligibility determination.

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2013-105

CFDA No.: 84.126 Rehabilitation Services—Vocational Rehabilitation Grants to States
Agency: Department of Economic Security
Name of contact person: Chris Hall, DERS CFO
Anticipated completion date: December 31, 2014

The Department of Economic Security Rehabilitation Services Administration agrees there was a Maintenance of Effort deficit. The Arizona Rehabilitation Services Administration will pursue a mutually agreeable settlement with the U.S. Department of Education Rehabilitation Services Administration regarding the maintenance of effort deficit.

2013-106

TANF Cluster
CFDA No.: 93.558 Temporary Assistance for Needy Families
 93.714 ARRA—Emergency Contingency Fund for Temporary Assistance for Needy Families
 (TANF) State Programs
Agency: Department of Economic Security
Name of contact person: Leona Hodges, DBME Assistant Director
Anticipated completion date: May 15, 2014

To ensure only recipients who meet all Temporary Assistance for Needy Families eligibility requirements receive cash assistance, the Department of Economic Security Family Assistance Administration (FAA) took the following actions. FAA reviewed each error with the local office manager, supervisor, and employee responsible for the error. Corrective action will be taken, as appropriate, with each employee responsible for causing an error. In addition, FAA issued a Flash Bulletin Broadcast (13-33) via electronic mail to all staff with a reminder to ensure the Household System Check and the Interface Inquiry screens are reviewed for receipt of income.

2013-107

TANF Cluster
CFDA No.: 93.558 Temporary Assistance for Needy Families
 93.714 ARRA—Emergency Contingency Fund for Temporary Assistance for Needy Families
 (TANF) State Programs
Agency: Department of Economic Security
Name of contact person: Leona Hodges, DBME Assistant Director
Anticipated completion date: April 30, 2014

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To ensure employees request, use, and retain income and benefit information from the Income Eligibility and Verification System (IEVS) when determining eligibility; the Department of Economic Security Division of Benefits and Medical Eligibility Policy Support Unit will issue a reminder broadcast to all field staff reminding them to access the IEVS and retain a screen print in the case record when any of these conditions are met.

2013-108

TANF Cluster

CFDA No.: 93.558 Temporary Assistance for Needy Families

93.714 ARRA—Emergency Contingency Fund for Temporary Assistance for Needy Families
(TANF) State Programs

Agency: Department of Economic Security

Name of contact person: Leona Hodges, DBME Assistant Director; Melanie Starns, DAAS Assistant
Director; and Mike Dellner, DTS Assistant Director

Anticipated completion date: Various, see below

To ensure the Department of Economic Security (DES) accurately prepares Temporary Assistance for Needy Families (TANF) program reports the following corrective actions have been or will be completed.

Family Assistance Administration (FAA)

To ensure TANF reports are accurately prepared, a team of Department of Economic Security employees from the Division of Benefits and Medical Eligibility and the Division of Technology Services has been working to identify the issues and determine appropriate corrective action. The team identified a series of errors within the eligibility system and completed a number of system fixes. For the past year, the team has monitored these fixes and confirmed their effectiveness. Separate from the system issues, the team identified assumptions regarding certain payments in the ACF-199 Report programming. The team is working to address these programming issues and anticipates completing the corrections by April 1, 2014.

Division of Aging and Adult Services (DAAS)

DAAS reviewed the process used to calculate the ACF-204 report data entries for the Domestic Violence Prevention Program. Contractors that receive TANF funding report the number of TANF eligible individuals and families on a quarterly basis. These totals were entered into a spreadsheet used to report year-end numbers. The spreadsheet utilized an auto sum feature and a second column was created to verify data. The numbers from the original spreadsheet were not accurately transferred and this resulted in the error. DAAS added formulas to the spreadsheets for 2013 and subsequent years so a secondary verification method is not necessary. These changes were implemented as of February 13, 2013.

To ensure that the Short-Term Crisis Services Program reflects accurate data for the number of households assisted, DAAS developed a Case Management (CMT) Checklist. Service providers submit the number of households they assisted on monthly CMT Reports. The checklist will be used to review the monthly CMT

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Corrective Action Plan
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Reports and will be initialed by the reviewing party. The checklist will provide documentation that DAAS correctly reviewed the monthly data entry. To ensure documentation is retained and can be located, the CMT spreadsheet will be saved in PDF format in a specified folder. These changes were implemented as of February 13, 2013.

Division of Employment and Rehabilitation Services (DERS)

To ensure the Department of Economic Security (DES) accurately prepares the quarterly ACF-199 TANF Data Report, the Division of Technology Services (DTS) identified the issue that caused the errors. By March 14, 2015, DTS will correct the issue and establish policies and procedures to ensure that the error does not occur again.

Financial Services Administration

To help ensure compliance with reporting requirements, the Department of Economic Security (DES) Financial Services Administration (FSA) provides the DES programs assistance with keying and verifying information to populate the FFATA website. There is a collaborative effort within DES to automate, aggregate and standardize the sharing of FFATA related information from the various systems. FSA will work with the DES programs, the Office of Procurement, and the Office of Accounting to identify additional entities that meet the criteria for FFATA reporting. As FSA gathers this information, FSA will continue to provide support to DES to assist with migration of the information to the FFATA website. FSA anticipates completing these corrective actions by July 2015.

2013-109

Aging Cluster

- CFDA No.: 93.044 Special Programs for the Aging—Title III, Part B—Grants for Supportive Services and Senior Centers
- 93.045 Special Programs for the Aging—Title III, Part C—Nutrition Services
- 93.053 Nutrition Services Incentive Program

TANF Cluster

- CFDA No.: 93.558 Temporary Assistance for Needy Families
- 93.714 ARRA—Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs

CFDA No.: 93.563 Child Support Enforcement

CFDA No.: 93.667 Social Services Block Grant

Agency: Department of Economic Security

Name of contact person: Jim Whallon, DBF Deputy Assistant Director

Anticipated completion date: July 1, 2015

The Department of Economic Security (DES) Division of Business and Finance (DBF) and Financial Services Administration (FSA) are working together to improve the processes utilized within DES to identify, track,

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and report on subrecipient activity with the goal of accurate federal reporting. The corrective actions will include the following:

- Divisional meetings between DBF, FSA, and the DES programs to identify weaknesses and gaps within current processes and procedures used to identify, track, and report on subrecipient activity.
- Develop agency-wide policy and procedures for identifying, tracking, and reporting on subrecipients.
- Develop additional guidelines to assist DES programs identifying subrecipient relationships.
- Developing an accounting structure that will be utilized to track subrecipient activity within the new statewide accounting system.

2013-110

Special Education Cluster (IDEA)

CFDA No.: 84.027 Special Education—Grants to States

84.173 Special Education—Preschool Grants

84.391 ARRA—Special Education Grants to States, Recovery Act

CFDA No.: 84.048 Career and Technical Education—Basic Grants to States

Agency: Department of Education

Name of contact person: Lisa Eddy, Chief Auditor

Anticipated completion date: June 30, 2014

For the specific employee identified by the auditors, a current conflict of interest form and a disclosure statement has been submitted by the employee. All new employees hired by ADE are required to sign a conflict of interest form and disclosure statement and ADE's Human Resources Unit maintains them in each employee's personnel file. Additionally, each new employee is required to review the Arizona State Personnel System Employee Handbook which includes information about conflict of interest. After they've reviewed this information, each new employee is required to sign an online acknowledgement that they have reviewed and understand this information. To further help ensure that management and staff comply with conflict of interest rules and laws, ADE's Human Resources Unit will annually notify current employees about conflict of interest rules and laws and remind all staff to complete and update disclosures for any conflicts of interest as they arise and to abstain from making award and compliance decisions that involve entities for which conflicts of interest exist.

2013-111

CFDA No.: 84.048 Career and Technical Education—Basic Grants to States

Agency: Department of Education

Name of contact person: Lisa Eddy, Chief Auditor

Anticipated completion date: October 31, 2014

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To ensure the proper monitoring of subrecipients, Career and Technical Education (CTE) management, in consultation with Audit and Grants Management staff, will develop monitoring procedures for use by CTE staff during site visits of school districts and community college districts. These procedures will require reviewing LEA and community college districts' financial records for professional development costs and activities during site visits and will include information on allowable uses of funds and performing site visits as necessary. CTE staff who perform site visits will then be trained on these procedures.

2013-112

Child Nutrition Cluster

CFDA No.: 10.553 School Breakfast Program

10.555 National School Lunch Program

10.556 Special Milk Program for Children

10.559 Summer Food Service Program for Children

CFDA No.: 10.558 Child and Adult Care Food Program

Title I, Part A Cluster

CFDA No.: 84.010 Title I Grants to Local Educational Agencies

84.389 ARRA—Title I Grants to Local Educational Agencies, Recovery Act

Special Education Cluster (IDEA)

CFDA No.: 84.027 Special Education—Grants to States

84.173 Special Education—Preschool Grants

84.391 ARRA—Special Education Grants to States, Recovery Act

CFDA No.: 84.048 Career and Technical Education—Basic Grants to States

CFDA No.: 84.282 Charter Schools

CFDA No.: 84.365 English Language Acquisition State Grants

CFDA No.: 84.367 Improving Teacher Quality State Grants

Agency: Department of Education

Name of contact person: Lisa Eddy, Chief Auditor

Anticipated completion date: October 31, 2014

The Arizona Department of Education (ADE) will perform the following in order to improve access and recovery controls over the Grants Management Enterprise System (GMS) and the Child Nutrition Program (CNP Web):

Access Controls:

ADE will continue utilizing policies and procedures that were updated as corrective action specific to Finding 12-115 and will actively improve on the consistency of their implementation. Specifically,

- ADE IT, along with units responsible for their own software such as Grants Management and Health and Nutrition Services, will require that system access be documented and authorized before access is granted, and will immediately revoke access for terminated employees.

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- ADE IT, along with units responsible for their own software such as Grants Management and Health and Nutrition Services, will periodically perform a comprehensive review of user access granted to all of their applications and systems, and remove inappropriate access.
- ADE Human Resources will continue to perform regular internal audits to ensure that permission changes for all employees have been done correctly.
- Because ADE has many temporary staff whose permissions may change on a more frequent basis, Human Resources will notify Grants Management and Health and Nutrition Services when temporary employees leave ADE.
- ADE will continue to use Microsoft Forefront Identity Manager (FIM) and Active Directory to ensure that all users have the appropriate level of permissions. FIM in turn updates Active Directory, which uses group memberships to manage the permissions assigned to users.

Recovery Controls:

- ADE IT currently maintains and will continue to update a disaster recovery plan and listing of employees assigned to disaster teams, including emergency telephone numbers, hardware configurations, lists of backup data and storage locations and any arrangements for a designated offsite facility.
- In February 2014, ADE IT performed a risk analysis identifying and prioritizing critical applications to be restored for its disaster recovery plan.
- ADE IT currently uses the SWAT Critical Incident Management Process to assist with disaster recovery efforts. This process plan is distributed to all key disaster recovery team members. ADE IT ensures that a copy of the plan is kept offsite and that protocols for the notifications to key personnel are included. The disaster recovery team will use both the SWAT process and the disaster recovery plan to assist with recovery efforts. ADE IT plans to test its disaster recovery plan annually and maintain documentation of testing procedures and results, including resolutions to problems encountered or failed tests.

2013-113

Title I, Part A Cluster

CFDA No.: 84.010 Title I Grants to Local Educational Agencies

84.389 ARRA—Title I Grants to Local Educational Agencies, Recovery Act

CFDA No.: 84.282 Charter Schools

CFDA No.: 84.367 Improving Teacher Quality State Grants

Agency: Department of Education

Name of contact person: Lisa Eddy, Chief Auditor

Anticipated completion date: October 31, 2014

The Grants Management Division will take several actions to improve compliance with its major federal programs' requirements related to cash management and subrecipient monitoring:

- 1) The Grants Management Division will develop policies and procedures for the approval of completion reports within 28 days of submittal and the subsequent reporting (which Grants Management Division

State of Arizona
Corrective Action Plan
Year Ended June 30, 2013

is responsible for producing at least monthly) to notify Program Areas of those completion reports that are overdue or that have been submitted but not yet approved.

- 2) The Grants Management Division will, for FY2014 completion reports, centralize communication delivered to all grantees who have not submitted their completion reports beginning the first day that completion reports for certain grantees are considered "overdue." i.e. Completion Reports are due for Title II grantees no later than September 30, 2014, notice will be delivered (and electronically stored) to all grantees who have yet to submit a Completion Report.
- 3) Through the transition to the new Grants Management Enterprise system, the Grants Management Division will have better reporting capabilities to quickly verify those grantees who have yet to submit a completion report or have not yet had a completion report approved. The Division will use this information to place individual "Holds" on subsequent year projects (within the same grant program) to ensure no monies can be requested by the grantee until the completion report is approved.

2013-114

CFDA No.: 84.365 English Language Acquisition State Grants

Agency: Department of Education

Name of contact person: Lisa Eddy, Chief Auditor

Anticipated completion date: June 30, 2014

ADE's Office of English Language Acquisition Services (OELAS) will develop policies and procedures to identify any new or significantly expanded charter schools that have English language learner (ELL) students participating in an ELL program in the current school year. Once OELAS has verified the number of ELL students who are participating in an ELL program at the eligible new charter school, OELAS will formally notify the charter school by letter of their Title III allocation amount and their Title III reporting responsibilities. As a verification mechanism, OELAS will also update the ADE Grants Management Enterprise system so that the respective charter school may apply for the Title III funds accordingly.

2013-115

CFDA No.: 84.048 Career and Technical Education—Basic Grants to States

Agency: Department of Education

Name of contact person: Lisa Eddy, Chief Auditor

Anticipated completion date: October 31, 2014

ADE will ensure that Career and Technical Education (CTE) grant obligations occur after grant funds become available. During FY2014, the ADE Audit Unit will perform an internal service review of the ADE Print Shop. This review will evaluate the Print Shop's processes and make recommendations to ensure that all program areas, including CTE, have sufficient documentation to properly review and approve transfers made by the ADE Print Shop.

State of Arizona
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Year Ended June 30, 2013

2013-116

CFDA No.: 81.087 Renewable Energy Research and Development
81.087 ARRA—Renewable Energy Research and Development
Agency: Arizona Geological Survey
Name of contact person: M. Lee Allison, Director & State Geologist
Anticipated completion date: September 2013

AZGS has corrected the missing internal control by immediately amending the authorization and approval procedure. The change in procedure, for ensuring that no more federal funds are drawn down than necessary, was implemented immediately after the error was highlighted and found.

Staff now has three separate people/positions or designees that plan, prepare, review, authorize and draw down federal funds. All three staff members are required to sign an authorization and review verification document that will be filed monthly as federal funds are drawn down to ensure compliance with audit findings.

2013-117

CFDA No.: 81.087 Renewable Energy Research and Development
81.087 ARRA—Renewable Energy Research and Development
Agency: Arizona Geological Survey
Name of contact person: M. Lee Allison, Director & State Geologist
Anticipated completion date: September 2013

Amendment to Cause: AZGS did implement review of quarterly report submissions by a knowledgeable individual, but at the time of audit, AZGS had not formalized a written review and approval procedure.

AZGS has since developed a written verification form to ensure that the system of internal control is documented through an independent review by a knowledgeable individual and to also ensure that the reports are mathematically accurate and adequately supported by standard financial data from the state's financial mainframe system.

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2013-118

CFDA No.: 81.087 Renewable Energy Research and Development
81.087 ARRA—Renewable Energy Research and Development
Agency: Arizona Geological Survey
Name of contact person: M. Lee Allison, Director & State Geologist
Anticipated completion date: September 2013

AZGS is in the process of reviewing audit findings for all subrecipient organizations that receive funds greater than \$500,000 from the federal government. Subrecipient audit findings will be reviewed annually. AZGS will create a form to comply with this finding that will verify that subrecipients have been reviewed for compliance and to attest that subrecipients are being monitored. Further, subrecipients will be queried to provide information related to audit findings to expedite the process, to attest to the fact that either findings were or were not identified for their organization, and to attest that either corrective action has or has not been implemented.

While staff were aware of this provision, staff misinterpreted the requirements of the threshold triggering the mandatory review of audit findings.

2013-119

CFDA No.: 93.959 Block Grants for Prevention and Treatment of Substance Abuse
Agency: Department of Health Services
Name of contact person: Alexandra Percival, Chief Audit Officer
Anticipated completion date: July 1, 2014

The Agency's Division for Planning and Operations, Business and Financial Services, and the Division of Behavioral Health Services, Bureau of Financial Operations has developed a substitute system as per OMB Circular A-87, Attachment B item 6, for allocating salaries and wages in place of individual labor activity reports. The allocation is based on Title 19, Title 21 and non-Title 19 enrollments. Non-Title 19 is further split using RBHA direct service expenditures. The allocation plan will be submitted for approval to Substance Abuse and Mental Health Services Administration by March 31, 2014. Until this can be accomplished, for those individuals currently preparing Labor Activity Reports (LARs), ADHS will make quarterly comparisons to actual costs. Any necessary adjustments that are greater than 10% will be made on a quarterly basis. Adjustments less than 10% will be made on an annual basis. This will be implemented by July 1, 2014.

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2013-120

CFDA No.: 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children
Agency: Department of Health Services
Name of contact person: Alexandra Percival, Chief Audit Officer
Anticipated completion date: April 2014

The Agency's Division for Planning and Operations, Business and Financial Services has begun the process of hiring an employee that will fill a critical role in FFATA reporting. This new employee will be responsible for developing, implementing, and monitoring procedures that will ensure timely and accurate FFATA reporting. The employee is expected to start by the end of April 2014.

2013-121

CFDA No.: 12.401 National Guard Military Operations and Maintenance (O&M) Projects
Agency: Department of Emergency and Military Affairs
Name of contact person: Renee Dudden, Resource Manager
Anticipated completion date: March 2014

To ensure proper fiscal management, to include cash management, the Department follows a process by which cash flow is projected and managed for each grant throughout the fiscal year. The process ensures sufficient funds are available to meet disbursement requirements yet not exceed the 45 days between the transfer of monies from the U.S. Treasury and their disbursement. The Department is instituting a process whereby grants are closed out within 30 days of the end of the grant period and any excess advance funds are returned immediately.

Monthly cash flow projections are developed at the beginning of the federal fiscal year for each grant. The projections are based upon staffing, reoccurring and known operational costs and any estimated costs such as repair, maintenance and operational supplies. These cash flow projections are updated monthly reflecting actual expenditures and revenues from the prior month. During the monthly reconciliations with program managers, any necessary adjustments to the remaining monthly projections are made. After adjustments are made, the Department requests advance funds for the next 60 days. The request is based upon cumulative expenditures up to the next 60 days, minus advance funds already requested. Because it takes approximately 15 days from the close of a month to receive the request for advance funds, the agency will maintain no more than 45 days cash on hand.

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2013-122

Research and Development Cluster
University of Arizona Research and Development grants and contracts
CFDA No.: Various
Agency: University of Arizona
Name of contact person: Sherry Esham, Director, Sponsored Project Services
Anticipated completion date: March 1, 2014

All questioned costs were resolved by moving subcontract costs over the first \$25,000 to the correct object code. Overcharged indirect costs were credited to grant accounts and therefore returned to the federal government via reducing the amount of current cash requests. The University has addressed the importance of using correct object codes during various training workshops and will continue doing so in future training. The subcontract payment approval form was improved to include two account codes as a reminder for fiscal officers when they initiate payments. Sponsored Projects Services will implement central review of subcontract payment requests to ensure the first \$25,000 and the rest of the payment be posted to the correct object codes.

Other auditors' corrective action plans:

2013-123

Highway Planning and Construction Cluster
CFDA No.: 20.205 Highway Planning and Construction
 20.205 ARRA—Highway Planning and Construction
 20.219 Recreational Trails Program
Transit Services Programs Cluster
CFDA No.: 20.513 Capital Assistance Program for Elderly Persons and Persons with Disabilities
 20.516 Job Access—Reverse Commute Program
 20.521 New Freedom Program
Agency: Arizona Department of Transportation
Contact person: Anita Kleinman, Deputy Controller
Anticipated completion date: September 2014

Effective October 2, 2013, FMS (Financial Management Services) collaborated with JPA (Joint Project Agreement) to identify and add the CFDA (Catalog of Federal Domestic Assistance) number to any agreement that receives Federal Funds. Each agreement goes through a finance review in which agreements are reviewed for accuracy and to verify that each agreement lists the appropriate CFDA number before being approved.

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Multimodal Planning Division (MPD), in state fiscal year 2011, added CFDA numbers to all agreements relative to federal funding that were created from that point forward.

The Comprehensive Agreement Resource (CAR), a relatively new software application, is used to review and house ADOT (Arizona Department of Transportation) agreements. CAR requires that any federally funded project have a CFDA number. The CAR software will be used to determine which agreements, for JPA prior to October 2, 2013, and MPD prior to fiscal year 2011, do not have CFDA numbers. The correct CFDA number will be identified and added to CAR along with notifying the recipient.

2013-124

Transit Services Programs Cluster

CFDA No.: 20.513 Capital Assistance Program for Elderly Persons and Persons with Disabilities

20.516 Job Access—Reverse Commute Program

20.521 New Freedom Program

Agency: Arizona Department of Transportation

Contact person: Anita Kleinman, Deputy Controller

Anticipated completion date: Ongoing

FMS (Financial Management Services) has partnered with A&A (Audit and Analysis) and a timeline for single audit monitoring has been developed.

FMS and A&A have created a shared e-mail address/box for audit reports to be sent to directly from recipients. Additionally, a single audit folder to house the audit reports will be set up on the mainframe that both FMS and A&A will be able access.

FMS will pull lists of subrecipients that have a received in excess of \$500,000 or more (prior to 12/26/14) and \$750,000 or more (after 12/26/14) which will be provided to A&A.

A&A will use these lists to identify missing/late audits. A&A will notify the responsible areas within ADOT and recipients will be notified in order for corrective action to be taken.

Effective, December 12, 2013, the joint project agreement area added verbiage to the agreements to reiterate the single audit requirements and where to send the audits to within ADOT.

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2013-125

CFDA No.: 66.468 Capitalization Grants for Drinking Water State Revolving Funds
Agency: Water Infrastructure & Finance Authority
Contact person: Sandy Sutton, Executive Director
Anticipated completion date: October 17, 2013

Response: WIFA management had been told by EPA management that the FFATA reporting would be satisfied through reporting in PBR for the Federal Drinking Water Capitalization Grant. WIFA took immediate steps to enter the information into FSRS when it was brought to our attention that to complete the reporting, WIFA would also need to manually enter the information into FSRS. Management has already completed the process to report the appropriate equivalency information in FSRS for the Federal Drinking Water Capitalization Grant, and staff is currently documenting procedures to comply with ongoing FFATA reporting requirements in both PBR and FSRS.

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Status of Federal Award Findings and Questioned Costs

CFDA No.: 10.551 Supplemental Nutrition Assistance Program
10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
10.561 ARRA—State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
10.553 School Breakfast Program
10.555 National School Lunch Program
10.556 Special Milk Program for Children
10.559 Summer Food Service Program for Children
10.557 Special Supplemental Nutrition Program for Women, Infants, and Children
10.558 Child and Adult Care Food Program
10.664 Cooperative Forestry Assistance
12.401 National Guard Military Operations and Maintenance (O&M) Projects
12.401 ARRA—National Guard Military Operations and Maintenance (O&M) Projects
14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
14.255 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii—(Recovery Act Funded)
14.239 Home Investment Partnerships Program
16.803 Recovery Act—Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories
16.575 Crime Victim Assistance
17.207 Employment Service/Wagner-Peyser Funded Activities
17.801 Disabled Veterans' Outreach Program (DVOP)
17.804 Local Veterans' Employment Representative Program (LVER)
17.225 Unemployment Insurance
17.225 ARRA—Unemployment Insurance
17.258 WIA Adult Program
17.258 ARRA—WIA Adult Program
17.259 WIA Youth Activities
17.259 ARRA—WIA Youth Activities
17.260 WIA Dislocated Workers
17.260 ARRA—WIA Dislocated Workers
17.278 WIA Dislocated Worker Formula Grants
20.205 Highway Planning and Construction
20.205 ARRA—Highway Planning and Construction
20.219 Recreational Trails Program
66.458 Capitalization Grants for Clean Water State Revolving Funds
66.468 Capitalization Grants for Drinking Water State Revolving Funds
66.468 ARRA—Capitalization Grants for Drinking Water State Revolving Funds
81.041 State Energy Program

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81.041 ARRA—State Energy Program
81.042 Weatherization Assistance for Low-Income Persons
81.042 ARRA—Weatherization Assistance for Low-Income Persons
84.002 Adult Education—Basic Grants to States
84.010 Title I Grants to Local Educational Agencies
84.389 ARRA—Title I Grants to Local Educational Agencies, Recovery Act
84.011 Migrant Education—State Grant Program
84.027 Special Education—Grants to States
84.173 Special Education—Preschool Grants
84.391 ARRA—Special Education—Grants to States, Recovery Act
84.392 ARRA—Special Education—Preschool Grants, Recovery Act
84.126 Rehabilitation Services—Vocational Rehabilitation Grants to States
84.390 ARRA—Rehabilitation Services—Vocational Rehabilitation Grants to States, Recovery Act
84.394 ARRA—State Fiscal Stabilization Fund (SFSF)—Education State Grants, Recovery Act
84.397 ARRA—State Fiscal Stabilization Fund (SFSF)—Government Services, Recovery Act
84.048 Career and Technical Education—Basic Grants to States
84.181 Special Education—Grants for Infants and Families
84.393 Special Education—Grant for Infants and Families, Recovery Act
84.287 Twenty-First Century Community Learning Centers
84.318 Educational Technology State Grants
84.386 ARRA—Education Technology State Grants, Recovery Act
84.357 Reading First—State Grants
84.367 Improving Teacher Quality State Grants
84.377 School Improvement Grants
84.388 ARRA—School Improvement Grants, Recovery Act
93.268 Immunization Grants
93.712 ARRA—Immunization
93.558 Temporary Assistance for Needy Families
93.716 ARRA—Temporary Assistance for Needy Families (TANF) Supplemental Grants
93.575 Child Care and Development Block Grant
93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.667 Social Services Block Grant
93.713 ARRA—Child Care and Development Block Grant
93.720 ARRA—Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative
93.775 State Medicaid Fraud Control Units
93.777 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare
93.778 Medical Assistance Program
93.778 ARRA—Medical Assistance Program
93.069 Public Health Emergency Preparedness
93.283 Centers for Disease Control and Prevention—Investigations and Technical Assistance
93.658 Foster Care—Title IV-E
93.658 ARRA—Foster Care—Title IV-E
93.767 Children’s Health Insurance Program

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93.889 National Bioterrorism Hospital Preparedness Program
93.917 HIV Care Formula Grants
93.959 Block Grants for Prevention and Treatment of Substance Abuse
16.007 State Domestic Preparedness Equipment Support Program
97.004 State Domestic Preparedness Equipment Support Program
97.008 Urban Areas Security Initiative
97.067 Homeland Security Grant Program

Finding No.: 12-101, 11-101, 10-101, 09-102, 08-101, 07-101

Agency: Department of Administration

Status: Fully corrected

CFDA No.: 10.551 Supplemental Nutrition Assistance Program
10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
10.561 ARRA—State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
10.553 School Breakfast Program
10.555 National School Lunch Program
10.556 Special Milk Program for Children
10.559 Summer Food Service Program for Children
10.557 Special Supplemental Nutrition Program for Women, Infants, and Children
10.558 Child and Adult Care Food Program
10.568 Emergency Food Assistance Program (Administrative Costs)
10.569 Emergency Food Assistance Program (Food Commodities)
12.401 National Guard Military Operations and Maintenance (O&M) Projects
12.401 ARRA—National Guard Military Operations and Maintenance (O&M) Projects
14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
14.255 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii—(Recovery Act Funded)
14.239 Home Investment Partnerships Program
16.803 Recovery Act—Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories
16.575 Crime Victim Assistance
17.225 Unemployment Insurance
17.225 ARRA—Unemployment Insurance
17.258 WIA Adult Program
17.258 ARRA—WIA Adult Program
17.259 WIA Youth Activities
17.259 ARRA—WIA Youth Activities
17.260 WIA Dislocated Workers
17.260 ARRA—WIA Dislocated Workers

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17.278 WIA Dislocated Worker Formula Grants
20.205 Highway Planning and Construction
20.205 ARRA—Highway Planning and Construction
20.219 Recreational Trails Program
66.468 Capitalization Grants for Drinking Water State Revolving Funds
66.468 ARRA—Capitalization Grants for Drinking Water State Revolving Funds
81.041 State Energy Program
81.041 ARRA—State Energy Program
81.042 Weatherization Assistance for Low-Income Persons
81.042 ARRA—Weatherization Assistance for Low-Income Persons
84.010 Title I Grants to Local Educational Agencies
84.389 ARRA—Title I Grants to Local Educational Agencies, Recovery Act
84.027 Special Education—Grants to States
84.173 Special Education—Preschool Grants
84.391 ARRA—Special Education—Grants to States, Recovery Act
84.392 ARRA—Special Education—Preschool Grants, Recovery Act
84.126 Rehabilitation Services—Vocational Rehabilitation Grants to States
84.390 ARRA—Rehabilitation Services—Vocational Rehabilitation Grants to States, Recovery Act
84.318 Educational Technology State Grants
84.386 ARRA—Education Technology State Grants, Recovery Act
84.377 School Improvement Grants
84.388 ARRA—School Improvement Grants, Recovery Act
84.394 ARRA—State Fiscal Stabilization Fund (SFSF)—Education State Grants, Recovery Act
84.397 ARRA—State Fiscal Stabilization Fund (SFSF)—Government Services, Recovery Act
84.048 Career and Technical Education—Basic Grants to States
84.287 Twenty-First Century Community Learning Centers
84.367 Improving Teacher Quality State Grants
84.410 Education Jobs Fund
93.268 Immunization Grants
93.712 ARRA—Immunization
93.558 Temporary Assistance for Needy Families
93.714 ARRA—Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program
93.716 ARRA—Temporary Assistance for Needy Families (TANF) Supplemental Grants
93.575 Child Care and Development Block Grant
93.596 Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.720 ARRA—Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative
93.775 State Medicaid Fraud Control Units
93.777 State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare
93.778 Medical Assistance Program
93.778 ARRA—Medical Assistance Program
93.069 Public Health Emergency Preparedness
93.563 Child Support Enforcement

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93.563 ARRA—Child Support Enforcement
93.568 Low-Income Home Energy Assistance
93.658 Foster Care—Title IV-E
93.658 ARRA—Foster Care—Title IV-E
93.659 Adoption Assistance
93.667 Social Services Block Grant
93.767 Children’s Health Insurance Program
93.889 National Bioterrorism Hospital Preparedness Program
93.959 Block Grants for Prevention and Treatment of Substance Abuse
93.917 HIV Care Formula Grants
96.001 Social Security—Disability Insurance
97.067 Homeland Security Grant Program

Finding No.: 12-102, 11-102, 10-102
Agency: Department of Administration
Status: Not corrected

We have an established process in place for monitoring legislation. Although the majority of the fund is used for allowable purposes, we have advised that this specific portion was, in our opinion, not consistent with established federal cost principles and may be disallowed. However, this item is controlled by statute and cannot be resolved without a legislative change. Until the methodology is acceptably modified, there will likely continue to be disallowed costs which will require repayment with applicable interest. We will continue efforts to develop a solution to this issue.

This issue is a cross-cutting finding and is appropriately being addressed with the Department of Health and Human Services, Division of Cost Allocation (DHHS-DCA), for the payment and appropriate resolution of the questioned costs. We agree and commit to continue to work with DHHS-DCA, to the best of our ability, to find a resolution which ensures that the federal programs will be properly charged for these costs.

CFDA No.: Various
Finding No.: 12-103, 11-103
Agency: Department of Administration
Status: Not corrected

We have requested authority to pay the federal government its corresponding pro-rata share related to the transferred monies. This resolution is pending legislative authorization.

We have an established process in place for monitoring legislation. On multiple occasions we have advised that these transfers were, in our opinion, not consistent with established federal cost principles and would probably result in an obligation to the federal government. Until the State changes its approach to the transfer of monies, there will likely continue to be disallowed costs which will require repayment with applicable interest.

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This issue is a cross-cutting finding and is appropriately being addressed with the DHHS-DCA, for the payment and appropriate resolution of the questioned costs. We agree and commit to continue to work with DHHS-DCA and appropriate bodies within the State, to the best of our ability, to find an equitable resolution to this issue.

CFDA No.: 84.126 Rehabilitation Services—Vocational Rehabilitation Grants to States
84.390 ARRA—Rehabilitation Services—Vocational Rehabilitation Grants to States, Recovery Act
Finding No.: 12-104, 11-106, 10-108
Agency: Department of Economic Security
Status: Not corrected

To ensure eligibility for services is determined within 60 days or the applicant signs an extension, the Arizona Rehabilitation Services Administration (RSA) will continue to implement the following corrective actions.

- RSA will implement the use of digital signature pads as an attachment to RSA computers to assist staff with obtaining client signatures on extension letters.
 - RSA has implemented policy and procedures that allow acceptance of eligibility extension electronic signatures via electronic signature pads and email. This should decrease barriers that delay receipt of signed extensions from clients who agree to extend their eligibility determination timeframe.
 - RSA will continue to monitor alert lists related to eligibility determination timeframes at all agency levels to identify cases in need of immediate action and to identify individuals who may need assistance with meeting the timeframe for eligibility determination.
-

CFDA No.: 93.558 Temporary Assistance for Needy Families
93.716 ARRA—Temporary Assistance for Needy Families (TANF) Supplemental Grants
Finding No.: 12-105
Agency: Department of Economic Security
Status: Partially corrected

To ensure the Department of Economic Security (DES) accurately prepares Temporary Assistance for Needy Families (TANF) program reports the following corrective actions have been or will be completed.

Division of Benefits and Medical Eligibility (DBME)

To ensure TANF reports are accurately prepared, a team of Department of Economic Security employees from the Division of Benefits and Medical Eligibility and the Division of Technology Services has been working to identify the issues and determine appropriate corrective action. The team identified a series of errors within the eligibility system and completed a number of system fixes. For the past year, the team has

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been monitoring these fixes and they remain stable. Separate from the system issues, the team identified assumptions regarding certain payments in the ACF-199 Report programming. The team is working to address these programming issues.

Division of Aging and Adult Services (DAAS)

In May 2013, the Coordinated Homeless Program Specialist began monitoring and reviewing the quarterly reports submitted by the contractors. The Program Specialist then enters the number of reported TANF families into a spreadsheet. The Program Specialist also advises the Contract Specialists when a report is not found in the Contract Library by the report due date.

The Coordinated Homeless Office and Contract Manager developed procedures that state:

- The Contract Specialist will ensure reports are received within identified timeframes and saved to the correct contract files within one week of receipt.
- Quarterly reports from the contractors are tracked on spreadsheets to ensure contract compliance.
- If a contractor submits an amended report, the Contract Specialist shall save the amended report to the Contract Library within one week of receipt and immediately notify the Program Specialist of the amended report

Division of Employment and Rehabilitation Services (DERS)

To ensure DERS reports accurate information for the ACF-199 TANF Data Report, DERS completed the following corrective actions in the testing region.

- Added a field in the Jobs Automated System (JAS) database files to capture deemed hours
- Created a batch job to identify cases with deemed hours (this includes testing on-line screens and batch jobs and validating the jobs program)
- Modified the program to include deemed hours for each month for the ACF-199 TANF Data Report

During the testing phase to change the program that captures the JAS data to include deemed hours, the programmer discovered the change request needed to be revised. DERS anticipates all corrective actions will be completed and in production by the end of June 2014.

CFDA No.: 93.558 Temporary Assistance for Needy Families
93.716 ARRA—Temporary Assistance for Needy Families (TANF) Supplemental Grants
Finding No.: 12-106
Agency: Department of Economic Security
Status: Not corrected

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To ensure the Department of Economic Security (DES) provides cash assistance only to recipients who meet all of the Temporary Assistance for Needy Families (TANF) eligibility requirements, the DES Division of Benefits and Medical Eligibility (DBME) completed or will complete the following corrective actions.

- Issued a Flash Bulletins to remind all employees to obtain school attendance verification for students 18 years or older prior to TANF approval and to ensure the Household System Check and the Interface Inquiry screens are reviewed for receipt of income.
- Management reviewed the 2012 finding and 2013 finding with local office managers, supervisors, and employees responsible for the identified errors. Disciplinary action will be taken, as appropriate, with each employee responsible for causing an error.
- Added a review of the hardship data field in a sample of randomly selected cases to the quality control process.
- Developed a new, intermediate training course that includes the subject of hardship extensions and trained all staff.

CFDA No.: 93.558 Temporary Assistance for Needy Families
93.716 ARRA—Temporary Assistance for Needy Families (TANF) Supplemental Grants
Finding No.: 12-107
Agency: Department of Economic Security
Status: Partially corrected

To ensure subrecipients address audit findings and take appropriate corrective action in a timely manner the Division of Employment and Rehabilitation Services (DERS) will complete the following corrective actions.

- DERS will follow existing policies to complete subrecipient monitoring forms for a subrecipient contract when the contract is created and at the start of each new fiscal year.
- DERS will review DES1-16-03 Subrecipient Contract Monitoring Policy with all employees and their supervisors responsible for initiating and monitoring contracts.

CFDA No.: 93.558 Temporary Assistance for Needy Families
93.714 ARRA—Emergency Contingency Fund for Temporary Assistance for Needy Families
(TANF) State Programs
93.716 ARRA—Temporary Assistance for Needy Families (TANF) Supplemental Grants
Finding No.: 12-108, 11-109
Agency: Department of Economic Security
Status: Not corrected

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To ensure employees request, use, and retain income and benefit information from the Income Eligibility and Verification System (IEVS) when determining eligibility; the Department of Economic Security Division of Benefits and Medical Eligibility Policy (DBME) completed or will complete the following corrective actions.

DBME determined these case errors (inability to locate HOSC screens in case files) were caused by the online imaging system, OnBase. DBME and the document-imaging vendor upgraded and stabilized the document management system. DBME anticipated the improvements would increase the availability of the system and simplify the maintenance of supporting documentation. DBME successfully completed the OnBase upgrade to version 12 the weekend of 07/13/13.

The DBME Support Unit will issue a reminder broadcast to all field staff reminding them to access the IEVS and retain a screen print in the case record when any of these conditions are met.

CFDA No.: 10.568 Emergency Food Assistance Program (Administrative Costs)
 10.569 Emergency Food Assistance Program (Food Commodities)
Finding No.: 12-109
Agency: Department of Economic Security
Status: Fully corrected

CFDA No.: 10.568 Emergency Food Assistance Program (Administrative Costs)
 10.569 Emergency Food Assistance Program (Food Commodities)
 93.558 Temporary Assistance for Needy Families
 93.716 ARRA—Temporary Assistance for Needy Families (TANF) Supplemental Grants
 93.563 Child Support Enforcement
 93.568 Low-Income Home Energy Assistance
 93.667 Social Services Block Grant
Finding No.: 12-110
Agency: Department of Economic Security
Status: Fully corrected

CFDA No.: 93.563 Child Support Enforcement
Finding No.: 12-111
Agency: Department of Economic Security
Status: Fully corrected

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CFDA No.: 93.563 Child Support Enforcement
Finding No.: 12-112
Agency: Department of Economic Security
Status: Fully corrected

CFDA No.: 93.568 Low-Income Home Energy Assistance
Finding No.: 12-113, 11-110
Agency: Department of Economic Security
Status: Fully corrected

CFDA No.: 84.002 Adult Education—State Grant Program
84.010 Title I Grants to Local Educational Agencies
84.389 ARRA—Title I Grants to Local Educational Agencies, Recovery Act
84.011 Migrant Education—State Grant Program
84.027 Special Education—Grants to States
84.173 Special Education—Preschool Grants
84.391 ARRA—Special Education—Grants to States, Recovery Act
84.392 ARRA—Special Education—Preschool Grants, Recovery Act
84.318 Educational Technology State Grants
84.386 ARRA—Education Technology State Grants, Recovery Act
84.367 Improving Teacher Quality State Grants
Finding No.: 12-114, 11-114, 10-117, 09-123, 08-118, 07-104, 06-107
Agency: Department of Education
Status: Not corrected

The Grants Management Division will take several actions to improve compliance with its major federal programs' requirements related to cash management and subrecipient monitoring:

- 1) The Grants Management Division will develop policies and procedures for the approval of completion reports within 28 days of submittal and the subsequent reporting (which Grants Management Division is responsible for producing at least monthly) to notify Program Areas of those completion reports that are overdue or that have been submitted but not yet approved.
- 2) The Grants Management Division will, for FY2014 completion reports, centralize communication delivered to all grantees who have not submitted their completion reports beginning the first day that completion reports for certain grantees are considered "overdue." i.e. Completion Reports are due for Title II grantees no later than September 30, 2014, notice will be delivered (and electronically stored) to all grantees who have yet to submit a Completion Report.

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- 3) Through the transition to the new Grants Management Enterprise system, the Grants Management Division will have better reporting capabilities to quickly verify those grantees who have yet to submit a completion report or have not yet had a completion report approved. The Division will use this information to place individual "Holds" on subsequent year projects (within the same grant program) to ensure no monies can be requested by the grantee until the completion report is approved.

CFDA No.: 10.553 School Breakfast Program
10.555 National School Lunch Program
10.556 Special Milk Program for Children
10.559 Summer Food Service Program for Children
10.558 Child and Adult Care Food Program
84.002 Adult Education—State Grant Program
84.010 Title I Grants to Local Educational Agencies
84.389 ARRA—Title I Grants to Local Educational Agencies, Recovery Act
84.011 Migrant Education—State Grant Program
84.027 Special Education—Grants to States
84.173 Special Education—Preschool Grants
84.391 ARRA—Special Education—Grants to States, Recovery Act
84.392 ARRA—Special Education—Preschool Grants, Recovery Act
84.048 Career and Technical Education—Basic Grants to States
84.287 Twenty-First Century Community Learning Centers
84.318 Educational Technology State Grants
84.386 ARRA—Education Technology State Grants, Recovery Act
84.377 School Improvement Grants
84.388 ARRA—School Improvements Grants, Recovery Act
84.367 Improving Teacher Quality State Grants

Finding No.: 12-115, 11-113, 10-115, 09-121, 08-115

Agency: Department of Education

Status: Partially corrected

The Arizona Department of Education (ADE) will perform the following in order to improve access, and recovery controls over the Grants Management Enterprise System (GMS) and the Child Nutrition Program (CNP Web):

Access Controls:

ADE will continue utilizing policies and procedures that were updated as corrective action specific to Finding 12-115 and will actively improve on the consistency of their implementation. Specifically,

- ADE IT, along with units responsible for their own software such as Grants Management and Health and Nutrition Services, will require that system access be documented and authorized before access is granted, and will immediately revoke access for terminated employees.

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- ADE IT, along with units responsible for their own software such as Grants Management and Health and Nutrition Services, will periodically perform a comprehensive review of user access granted to all of their applications and systems, and remove inappropriate access.
- ADE Human Resources will continue to perform regular internal audits to ensure that permission changes for all employees have been done correctly.
- Because ADE has many temporary staff, Human Resources will notify Grants Management and Health and Nutrition Services when temporary employees leave ADE.
- ADE continues to use Microsoft Forefront Identity Manager (FIM) and Active Directory to ensure that all users have the appropriate level of permissions. FIM in turn updates Active Directory, which uses group memberships to manage the permissions assigned to users.

Recovery Controls:

- Since the FY2012 audit, ADE IT has taken action to improve its recovery controls. In late 2013, ADE IT hired a consultant dedicated to developing, implementing and testing a disaster recovery plan. This consultant has worked with each software owner at ADE to identify details relating to disaster recovery. Additionally, ADE IT has documented its process for starting up all applications in the event of an outage.
- ADE IT currently maintains and will continue to update a disaster recovery plan and listing of employees assigned to disaster teams, including emergency telephone numbers, hardware configurations, lists of backup data and storage locations and any arrangements for a designated offsite facility.
- In February 2014, ADE IT performed a risk analysis identifying and prioritizing critical applications to be restored for its disaster recovery plan.
- ADE IT currently uses the SWAT Critical Incident Management Process to assist with disaster recovery efforts. This process plan is distributed to all key disaster recovery team members. ADE IT ensures that a copy of the plan is kept offsite and that protocols for the notifications to key personnel are included. The disaster recovery team will use SWAT process and the disaster recovery plan to assist with recovery efforts. ADE IT plans to test its disaster recovery plan annually and maintain documentation of testing procedures and results, including resolutions to problems encountered or failed tests.

CFDA No.: 81.041 State Energy Program
81.041 ARRA—State Energy Program
Finding No.: 12-116, 11-122
Agency: State Land Department and School Facilities Board
Status: Fully corrected

State of Arizona
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2013

CFDA No.: 84.394 ARRA—State Fiscal Stabilization Fund (SFSF)—Education State Grants, Recovery Act
84.397 ARRA—State Fiscal Stabilization Fund (SFSF)—Government Services, Recovery Act
Finding No.: 12-117
Agency: Arizona Office of the Governor
Status: Fully corrected

CFDA No.: 93.959 Block Grants for Prevention and Treatment of Substance Abuse
Finding No.: 12-118
Agency: Department of Health Services
Status: Partially corrected

The Agency has implemented procedures requiring all employees working solely on the program to complete certifications.

The Agency's Division for Planning and Operations, Business and Financial Services, and the Division of Behavioral Health Services, Bureau of Financial Operations has developed a substitute system as per OMB Circular A-87, Attachment B item 6, for allocating salaries and wages in place of individual labor activity reports. The allocation is based on Title 19, Title 21 and non-Title 19 enrollments. Non-Title 19 is further split using RBHA direct service expenditures. The allocation plan will be submitted for approval to Substance Abuse and Mental Health Services Administration by March 31, 2014. Until this can be accomplished, for those individuals currently preparing Labor Activity Reports (LARs), ADHS will make quarterly comparisons to actual costs. Any necessary adjustments that are greater than 10% will be made on a quarterly basis. Adjustments less than 10% will be made on an annual basis. This will be implemented by July 1, 2014.

CFDA No.: 93.959 Block Grants for Prevention and Treatment of Substance Abuse
Finding No.: 12-119
Agency: Department of Health Services
Status: Fully corrected

CFDA No.: 12.400 Military Construction, National Guard
Finding No.: 12-120
Agency: Department of Emergency and Military Affairs
Status: Partially corrected

State of Arizona
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To ensure proper fiscal management, to include cash management, the Department follows a process by which cash flow is projected and managed throughout the duration of a construction project. The process ensures sufficient funds are available to meet disbursement requirements yet not exceed the 45 days between the transfer of monies from the U.S. Treasury and their disbursement.

Monthly cash flow projections are developed upon receipt of a progress payment schedule from the company awarded the Military Construction (MILCON) contract. These monthly cash flow projections are updated upon receipt of the contractor's monthly progress pay request, which will include an updated progress payment schedule. The Department then requests advance funds for the next 60 days. The request is based upon cumulative expenditures up to the next 60 days, minus advance funds already requested. Because it takes approximately 15 days from the close of a month to receive the request for advance funds, the agency will maintain no more than 45 days cash on hand.

CFDA No.: 12.401 National Guard Military Operations and Maintenance (O&M) Projects
12.401 ARRA—National Guard Military Operation and Maintenance (O&M) Projects
Finding No.: 12-121, 11-131
Agency: Department of Emergency and Military Affairs
Status: Fully corrected

CFDA No.: 16.575 Crime Victim Assistance
Finding No.: 12-122
Agency: Department of Public Safety
Status: Fully corrected

Research & Development Cluster
All University of Arizona Research and Development grants and contracts
Finding No.: 12-123
Agency: University of Arizona
Status: Fully corrected

State of Arizona
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2013

CFDA No.: 20.205 Highway Planning and Construction
 20.205 ARRA—Highway Planning and Construction
 20.219 Recreational Trails Program

Finding No.: 12-124

Agency: Department of Transportation

Status: Fully corrected

CFDA No.: 20.205 Highway Planning and Construction
 20.205 ARRA—Highway Planning and Construction
 20.219 Recreational Trails Program

Finding No.: 12-125, 11-136

Agency: Department of Transportation

Status: Partially corrected

Effective October 2, 2013, FMS (Financial Management Services) collaborated with JPA (Joint Project Agreement) to identify and add the CFDA (Catalog of Federal Domestic Assistance) number to any agreement that receives Federal Funds. Each agreement goes through a finance review in which agreements are reviewed for accuracy and to verify that each agreement lists the appropriate CFDA number before being approved.

Multimodal Planning Division (MPD), in state fiscal year 2011, added CFDA numbers to all agreement relative to federal funding that were created from that point forward.

The Comprehensive Agreement Resource (CAR), a relatively new software application, is used to review and house ADOT (Arizona Department of Transportation) agreements. CAR requires that any federally funded project have a CFDA number. The CAR software will be used to determine which agreements, for JPA prior to October 2, 2013, and MPD prior to fiscal year 2011, do not have CFDA numbers. The correct CFDA number will be identified and added to CAR along with notifying the recipient.

CFDA No.: 20.205 Highway Planning and Construction
 20.205 ARRA—Highway Planning and Construction
 20.219 Recreational Trails Program

Finding No.: 12-126, 11-137

Agency: Department of Transportation

Status: Fully corrected

State of Arizona
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2013

CFDA No.: 93.558 Temporary Assistance for Needy Families
93.714 ARRA—Emergency Contingency Fund for Temporary Assistance for Needy Families
(TANF) State Programs
Finding No.: 11-107
Agency: Department of Economic Security
Status: Partially corrected

To ensure TANF reports are accurately prepared, a team of Department of Economic Security employees from the Division of Benefits and Medical Eligibility and the Division of Technology Services has been working to identify the issues and determine appropriate corrective action. The team identified a series of errors within the eligibility system and completed a number of system fixes. For the past year, the team has been monitoring these fixes and they remain stable. Separate from the system issues, the team identified assumptions regarding certain payments in the ACF-199 Report programming. The team is working to address these programming issues.

CFDA No.: 93.558 Temporary Assistance for Needy Families
93.714 ARRA—Emergency Contingency Fund for Temporary Assistance for Needy Families
(TANF) State Programs
93.563 Child Support Enforcement
93.563 ARRA—Child Support Enforcement
93.568 Low-Income Home Energy Assistance
93.667 Social Services Block Grant
Finding No.: 11-111
Agency: Department of Economic Security
Status: Fully corrected

CFDA No.: 93.889 National Bioterrorism Hospital Preparedness Program
Finding No.: 11-123
Agency: Department of Health Services
Status: Fully corrected

State of Arizona
Summary Schedule of Prior Audit Findings
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CFDA No.: 93.889 National Bioterrorism Hospital Preparedness Program
Finding No.: 11-125
Agency: Department of Health Services
Status: Fully corrected

CFDA No.: 93.558 Temporary Assistance for Needy Families
93.716 ARRA—Temporary Assistance for Needy Families (TANF) Supplemental Grants
Finding No.: 10-109
Agency: Department of Economic Security
Status: Not corrected

To ensure the Department of Economic Security (DES) provides cash assistance only to recipients who meet all of the Temporary Assistance for Needy Families (TANF) eligibility requirements, the DES Division of Benefits and Medical Eligibility (DBME) completed or will complete the following corrective actions.

- Findings were reviewed with the Local Office Manager at each office where the error occurred.
 - Random reviews to check for compliance with policies and procedures were implemented and continue to this date.
 - DBME offices scan documents upon receipt, which eliminates the need for copying documents.
 - DBME moved from a case management process to a process management model that focuses on freeing up administrative capacity and improving quality by streamlining the most important eligibility practices and processes: initial application and interviews; verification and eligibility decisions; and maintenance and re-certification.
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CFDA No.: 93.069 Public Health Emergency Preparedness
Finding No.:10-130
Agency: Department of Health Services
Status: Fully corrected
