



FINANCIAL AND COMPLIANCE AUDIT REPORT

State of Tennessee Single Audit

For the Year Ended June 30, 2022

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF STATE AUDIT



JASON E. MUMPOWER
Comptroller

March 29, 2023

The Honorable Bill Lee, Governor
Members of the General Assembly

Ladies and Gentlemen:

We are pleased to submit the thirty-ninth *Single Audit Report* for the State of Tennessee. This report covers the year ended June 30, 2022. The audit was conducted in accordance with the requirements of the Single Audit Act Amendments of 1996 and the provisions of Title 2, *Code of Federal Regulations*, Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (Uniform Guidance).

This *Single Audit Report* reflects federal expenditures of over \$21.6 billion. We noted instances of noncompliance that meet the reporting criteria contained in the Uniform Guidance. We also noted material weaknesses and significant deficiencies in internal control over compliance with requirements related to the state's major federal programs. The instances of noncompliance, material weaknesses, and significant deficiencies related to federal programs are described in Section III of the Schedule of Findings and Questioned Costs.

The *Annual Comprehensive Financial Report* of the State of Tennessee for the year ended June 30, 2022, has been issued under a separate cover. In accordance with the standards applicable to financial audits contained in generally accepted government auditing standards, we are issuing our report on our consideration of the State of Tennessee's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants and other matters. We noted no material weaknesses in internal control. We noted no instances of noncompliance that we considered to be material to the state's basic financial statements.

We would like to express our appreciation to the Department of Finance and Administration and other state agencies, universities, and community colleges for their assistance and cooperation in the single audit process.

Sincerely,

A handwritten signature in blue ink that reads 'Katherine J. Stickel'.

Katherine J. Stickel, CPA, CGFM, Director
Division of State Audit



Tennessee State Capitol

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SELECTED STATISTICAL DATA

*The mockingbird,
Tennessee's state bird*

SELECTED STATISTICAL DATA

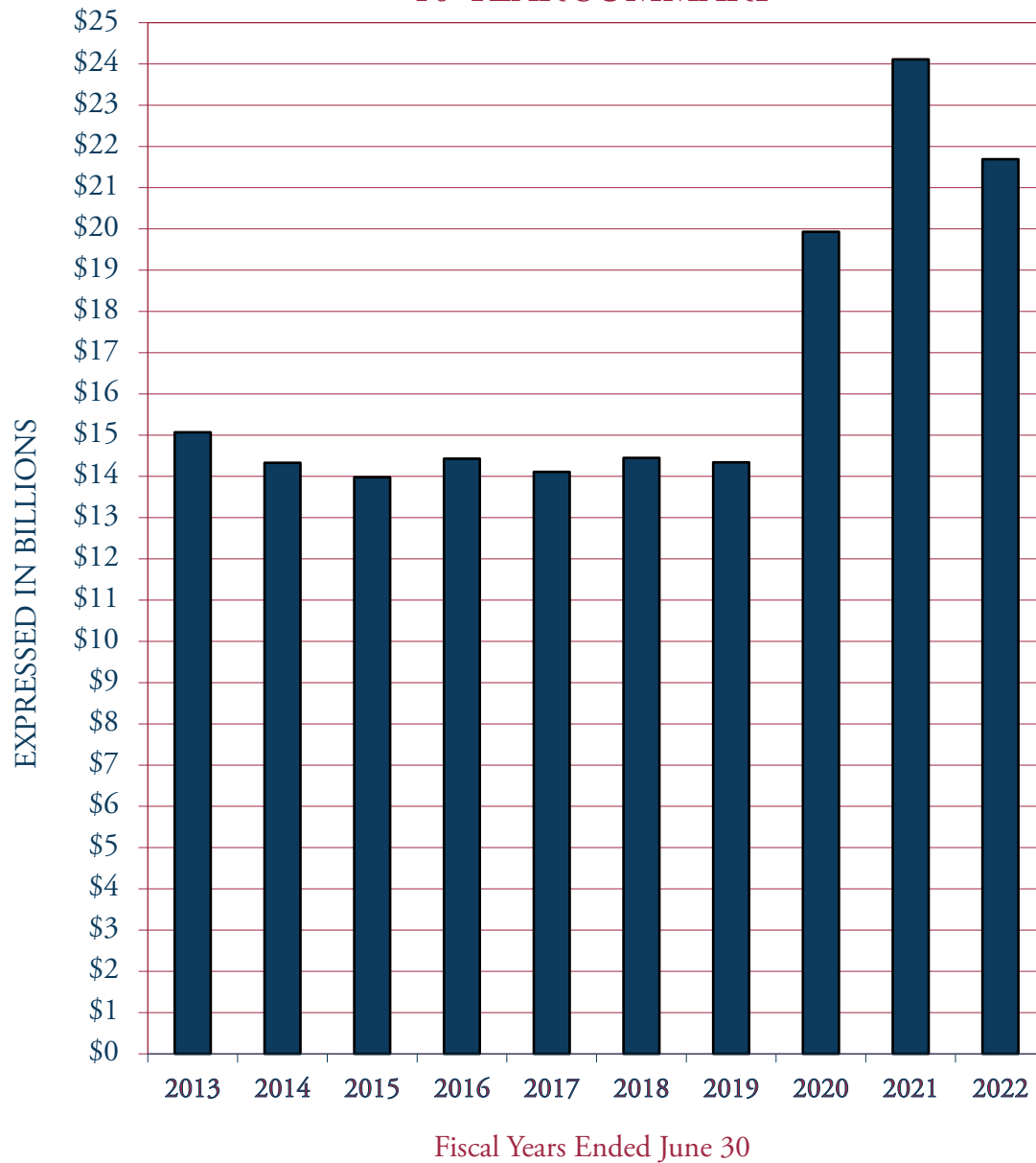
TOTAL FEDERAL EXPENDITURES –
TEN-YEAR SUMMARY

EXPENDITURES BY AWARDING AGENCY

NUMBER OF TYPE A AND TYPE B
PROGRAMS

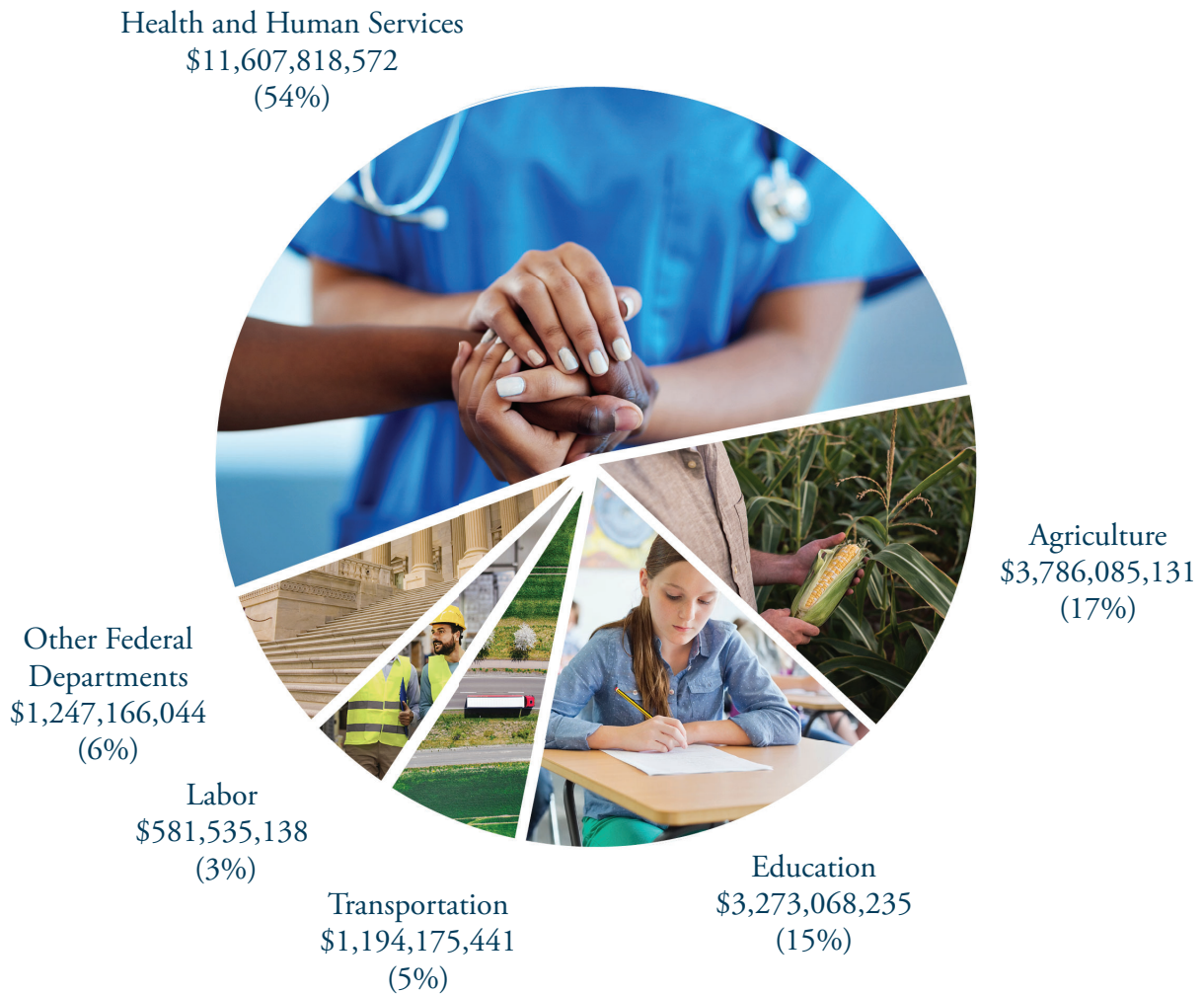
TYPE A AND TYPE B PROGRAM
EXPENDITURES

TOTAL FEDERAL EXPENDITURES 10-YEAR SUMMARY

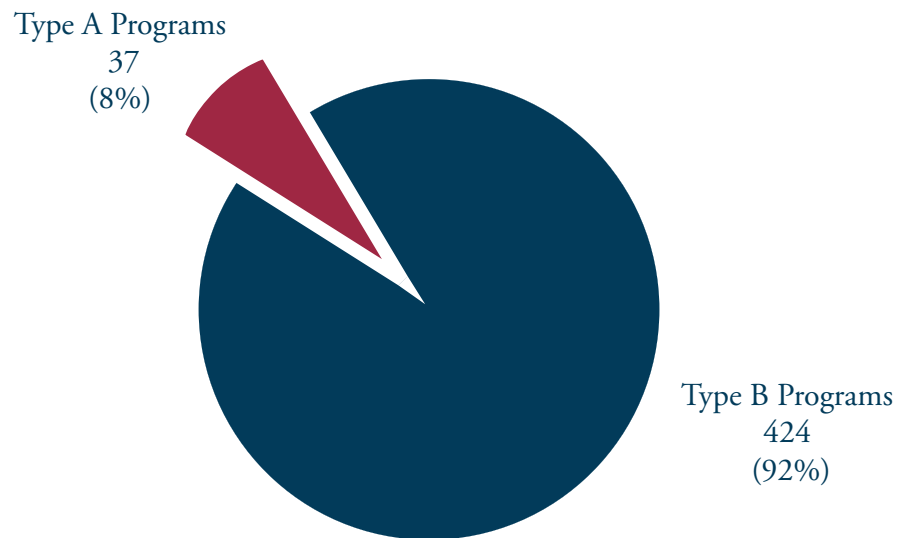


EXPENDITURES BY AWARDING AGENCY

JULY 1, 2021, THROUGH JUNE 30, 2022



NUMBER OF TYPE A AND TYPE B PROGRAMS



TYPE A AND TYPE B PROGRAM EXPENDITURES



Type A program levels for non-federal entities are established in the Uniform Guidance. For the fiscal year ended June 30, 2022, the Type A program threshold for the State of Tennessee was \$32,534,773. Those federal programs with expenditures below \$32,534,773 are labeled Type B programs

AUDITOR'S REPORTS



AUDITOR'S REPORTS

Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in
Accordance With *Government Auditing Standards*

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



JASON E. MUMPOWER
Comptroller

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

The Honorable Bill Lee, Governor
Members of the General Assembly

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Tennessee as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the State of Tennessee's basic financial statements, and have issued our report thereon dated December 21, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the State of Tennessee's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State of Tennessee's internal control. Accordingly, we do not express an opinion on the effectiveness of the State of Tennessee's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

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

Purpose of This Report

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



Katherine J. Stickel, CPA, CGFM, Director
Division of State Audit
December 21, 2022



JASON E. MUMPOWER
Comptroller

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

The Honorable Bill Lee, Governor
Members of the General Assembly

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the State of Tennessee's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the State of Tennessee's major federal programs for the year ended June 30, 2022. The State of Tennessee's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion the State of Tennessee complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the State of Tennessee and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

on compliance for each major federal program. Our audit does not provide a legal determination of the State of Tennessee's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the State of Tennessee's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the State of Tennessee's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the State of Tennessee's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the State of Tennessee's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the State of Tennessee's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the State of Tennessee's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2022-001 through 2022-016. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the State of Tennessee's responses to the noncompliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The State of Tennessee's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above 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 2022-001 through 2022-003, and 2022-005 through 2022-015 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2022-004 and 2022-016 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the State of Tennessee's responses to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The State of Tennessee's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Tennessee as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the State of Tennessee's basic financial statements. We issued our report thereon dated December 21, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Katherine J. Stickel, CPA, CGFM, Director
Division of State Audit
March 22, 2023

AUDITOR'S FINDINGS



AUDITOR'S FINDINGS

SECTION I: SUMMARY OF AUDITOR'S RESULTS

SECTION II: FINANCIAL STATEMENT FINDINGS

SECTION III: FEDERAL AWARD FINDINGS AND
QUESTIONED COSTS

STATE OF TENNESSEE
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

SECTION I – SUMMARY OF AUDITOR’S RESULTS

FINANCIAL STATEMENTS

- We issued unmodified opinions on the basic financial statements.
- We identified no material weaknesses in internal control over financial reporting.
- No significant deficiencies in internal control over financial reporting were reported.
- We noted no instances of noncompliance considered to be material to the basic financial statements.

FEDERAL AWARDS

- We identified material weaknesses in internal control over major programs.
- We identified significant deficiencies in internal control over major programs.
- We issued unmodified opinions for each of the state’s major federal programs.
- We disclosed audit findings that are required to be reported in accordance with 2 CFR 200.516(a).
- The dollar threshold used to distinguish between Type A and Type B programs, as prescribed in 2 CFR 200.518(b), was \$32,534,773.
- The State of Tennessee does not qualify as a low-risk auditee under the provisions of 2 CFR 200.520.

STATE OF TENNESSEE
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

SECTION I – SUMMARY OF AUDITOR’S RESULTS *(Continued)*

| Assistance Listing Number | <u>NAME OF MAJOR FEDERAL PROGRAM OR CLUSTER</u> |
|---------------------------------|--|
| 14.231 | Emergency Solutions Grant Program |
| 17.225 | Unemployment Insurance |
| 20.106 | Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs |
| 21.023 | Emergency Rental Assistance Program |
| 21.027 | Coronavirus State and Local Fiscal Recovery Funds |
| 64.015 | Veterans State Nursing Home Care |
| 84.010 | Title I Grants to Local Educational Agencies |
| 84.367 | Supporting Effective Instruction for State Grants (formerly Improving Teacher Quality State Grants) |
| 84.424 | Student Support and Academic Enrichment Program |
| 84.425 | Education Stabilization Fund |
| 93.268 | Immunization Cooperative Agreements |
| 93.558 | Temporary Assistance for Needy Families |
| 93.767 | Children’s Health Insurance Program |
| 93.994 | Maternal and Child Health Services Block Grant to the States |
| 97.036 | Disaster Grants – Public Assistance (Presidentially Declared Disasters) |
| 97.050 | Presidential Declared Disaster Assistance to Individuals and Households – Other Needs |
| – | Food Distribution Cluster |
| – | Section 8 Project-Based Cluster |
| – | Fish and Wildlife Cluster |
| – | Employment Service Cluster |
| – | Workforce Innovation and Opportunity Act (WIOA) Cluster |
| – | Special Education Cluster (IDEA) |
| – | Aging Cluster |
| – | Child Care and Development Fund (CCDF) Cluster |
| – | Medicaid Cluster |

STATE OF TENNESSEE
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022



SECTION II
FINANCIAL STATEMENT FINDINGS

No financial statement findings were reported.

STATE OF TENNESSEE
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022



SECTION III
FEDERAL AWARD FINDINGS AND
QUESTIONED COSTS

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

TENNESSEE STATE UNIVERSITY

Finding 2022-001: Tennessee State University did not discharge student debt within federal guidance or their internal policy, and scholarship determinations and award calculations were not adequately documented in compliance with federal guidance for Higher Education Emergency Relief Funds

| | |
|-------------------------------------|--|
| Finding Number | 2022-001 |
| Assistance Listing Number | 84.425F and 84.425J |
| Program Name | Education Stabilization Fund |
| Federal Agency | Department of Education |
| State Agency | Tennessee State University |
| Federal Award Identification Number | P425F201352, P425F201352 – 20B, P425J200061, and P425J200061-20C |
| Federal Award Year | 2020 through 2022 |
| Finding Type | Material Weakness and Noncompliance |
| Compliance Requirement | Activities Allowed or Unallowed Allowable Costs/Cost Principles |
| Repeat Finding | N/A |
| Pass-Through Entity | N/A |

Questioned Costs

| Assistance Listing Number | Federal Award Identification Number | Amount |
|---------------------------|-------------------------------------|----------------------------|
| 84.425F | P425F201352, P425F201352 – 20B | \$8,185,797 |
| 84.425J | P425J200061, P425J200061 – 20C | \$9,328,636 – \$15,188,327 |



FINDING

Tennessee State University did not discharge student debt within federal guidance or their internal policy, and scholarship determinations and award calculations were not adequately documented in compliance with federal guidance for Higher Education Emergency Relief Funds

BACKGROUND

The Coronavirus Aid, Relief, and Economic Security Act established the Higher Education Emergency Relief Fund (HEERF) to provide relief to colleges and universities who had been affected by the coronavirus pandemic. The Coronavirus Response and Relief Supplemental Appropriations Act and the American Rescue Plan Act provided additional waves of funding for the program. Since the inception of HEERF, Tennessee State University has been awarded \$115,573,226 through three primary types of HEERF funds. The first type was student funds intended to be used for emergency aid grants to students. The second type was institutional funds, which were allowed to be spent for certain things, such as additional emergency aid grants to students, including discharging student debt, supplies to combat the coronavirus, and lost revenue. Lastly, TSU was granted supplemental funds dedicated for Historically Black Colleges and Universities (HBCU). TSU was allowed to use their HBCU HEERF for additional institutional costs as well as providing scholarships and grants to students.

Executive leadership decided to use their HEERF funds primarily to discharge the debt of students, award scholarships, or issue student assistance grants. Executive leadership used the student funds to provide student assistance grants as emergency aid. Executive leadership chose to use a portion of the institutional HEERF award and a portion of the HBCU HEERF award to discharge debt. In addition, executive leadership used a portion of the HBCU HEERF award to provide additional scholarships to students during academic year 2021-2022. These scholarships were provided as either additional university scholarships or as tuition assistance grants, both of which could cover any part of the student's cost of attendance.

To receive these funds, TSU was required to follow federal regulations and additional federal guidance, such as Frequently Asked Questions (FAQs) published by the U.S. Department of Education (USDOE). Based on the work performed during our audit, we noted that TSU did not establish an adequate control structure for the institutional funds or HBCU portions of the HEERF award to ensure compliance with these federal guidelines. We noted the following issues because of the lack of internal controls.

DEBT DISCHARGES

CONDITION AND CRITERIA

Tennessee State University management did not discharge debt in compliance with federal guidance because they conditioned the discharge on the student reenrolling. In addition, management did not discharge debt in accordance with TSU's internal guidance because they discharged debt outside of the parameters of the press release. Even after multiple discussions with TSU management, they were unable to provide us with any documentation of their policies and procedures surrounding these debt discharges. However, we were able to locate a press release on TSU's website, dated August 4, 2021, which stated,

It's important to note that this account balance forgiveness initiative applies only to [fall 2021] returning students who were enrolled Spring 2020, Fall 2020, and Spring 2021. It will also cover Summer 2020 and 2021.

Federal Guidance

As noted in the press release, TSU only discharged student debt for students who reenrolled in the fall 2021 semester. However, an FAQ published by USDOE on May 11, 2021, stated,

The institution cannot condition, nor imply that it will condition, discharging these funds on the condition the student takes any specified actions (i.e. no conditioning a discharge of debt on continued reenrollment).

The statement in TSU's press release is a violation of this guidance, as it allows for the debt discharge only if the student reenrolled in the fall 2021 semester.

TSU's Internal Policy

As mentioned above, TSU did not discharge debt in accordance with TSU's press release dated August 4, 2021. In addition, we tested a sample of 40 student debt discharges to determine whether management carried out the debt discharges as described in the press release. Based on this testwork, we noted that Tennessee State University management discharged debt outside of the parameters set forth in the press release. For 34 of 40 students tested (85%), the students' debt was discharged for terms outside of the eligible semesters. Each of the 34 students had debt discharged for the fall 2021 semester, totaling \$135,344, and 2 of those students also had debt discharges for periods prior to spring 2020, totaling \$225. The total estimated fall 2021 debt discharged was \$14,019,614, representing 73.5 percent of the debt discharged during the fiscal year. Management stated they had updated the policy to include the fall 2021 semester; however, they were unable to provide documentation of the revised policy. Because management has made systematic errors in applying student payments to the correct terms, as discussed below, we were not able to determine the exact amount of questioned costs related to the student debt discharges; our best estimate of these questioned costs is \$2,326,106.

CAUSE

Based on discussion with TSU personnel, the President and the executive leadership team determined the conditions of the debt discharge. However, this upper management group did not ensure the conditions met all federal requirements, such as conditioning discharges and documenting eligibility.

For discharges of semesters before spring 2020, the issue stemmed from historical errors in which payments to student accounts have not always been applied to the correct term in the accounting system. This creates scenarios where a student's account may balance in total, but each semester shows either an overpayment or underpayment. This created difficulties determining which debts were truly related to the semesters approved for discharge.

HEERF SCHOLARSHIPS

CONDITION AND CRITERIA

Tennessee State University management did not comply with federal requirements regarding documenting how a student could receive the HBCU HEERF funds used for tuition assistance grants, the actual award decisions, or how management determined the amount of each student's award in accordance with federal requirements. In addition, management overspent the HBCU award. Management then transferred the overspent amount to other funding sources without verification that the transferred awards were in compliance with federal requirements of the new funding source.

According to the Certification and Agreement for the CARES Act a(2) funds,

For grants made to students, the Recipient should maintain records on how grants were distributed to students, how the amount of each grant was calculated, and any instructions or directions given to students about the grants.

After numerous requests for documentation of management's methodology for awarding and calculating awards, management was only able to provide us with emails sent to some students. These emails contained language such as the following:

Our records show that you have not registered for fall 2021. Since you do not owe a balance from the last semester, we will assist you with paying your fees for this fall semester.

The tuition assistance grant is available for students returning this fall.

... we will assist you with your tuition and fees for fall 2021. We are providing up to \$10,000 for this academic year.

However, none of these emails describe how assistance would be determined. Management initially stated the award decision and award calculations were determined uniquely for each student who requested the award, but the determining factors were either not documented or the documentation was not retained. The Vice President of Business and Finance later stated that the President's directive was to provide tuition assistance grants as last-dollar scholarships that would clear the student's account. However, the Assistant Vice President of Financial Aid stated this was not the case during fiscal year 2022, and the only directive was to "help the students and students could receive refunds or still owe balances, depending on the individual's unique circumstances." Management could not provide documentation to support either of these directives. The amount of these awards totaled \$15,188,327, which we are identifying as questioned costs.

In addition, management awarded \$7,084,921 more in scholarships than they had available in HBCU HEERF funds. In an attempt to correct the overspending, management transferred \$5,859,691 to institutional HEERF and \$1,225,230 to the university's general funds. The *HEERF FAQ Rollup Document, Updated November 20, 2020*, Question 36, states:

Institutions may also use the funds for Recipient's Institutional Costs received through the HEERF under Sections 18004(a)(1) and 18004(c) of the CARES Act to make additional emergency financial aid grants to students, provided that such emergency financial aid grants are for expenses related to the disruption of campus operations due to coronavirus (see FAQ #29). As long as awarding scholarships and providing payment for future academic terms are costs associated with significant changes to the delivery of instruction due to the coronavirus or, if provided to students in the form of emergency financial aid, are for expenses related to the disruption of campus operations due to coronavirus, such uses are allowable.

An example of a cost that could have been covered from institutional funds related to the disruption of campus operations due to coronavirus would be a scholarship to pay for access to an online library while physical libraries were closed. Since the university applied these scholarships and tuition

assistance grants to any portion of the cost of attendance and did not restrict their use to only those charges related to the significant changes to the delivery of instruction due to the coronavirus, TSU was not in compliance with federal requirements related to the institutional portion of the HEERF award. Questioned costs related to these scholarships and tuition assistance grants are \$5,859,691.

CAUSE

Executive leadership did not establish clear policies, procedures, or controls around the awarding of HEERF scholarships. Based on discussion with auditee personnel, the President provided the total amount to be used for each type of scholarship to management and staff. The Office of Financial Aid and the Office of Enrollment Services were both involved in awarding the scholarships to students. This decentralized process, along with a lack of policies and procedures from upper management, resulted in a failure to adequately document awards. In addition, the Associate Vice President of Financial Services did not track the scholarships to monitor the amount of scholarships awarded and funds available until a reconciliation at yearend, which identified the overspending.

DEBT DISCHARGES AND HEERF SCHOLARSHIPS

EFFECT

USDOE guidance for HEERF funds included elements to ensure USDOE's ability to maintain adequate oversight of awards. The lack of documentation limits the oversight ability of the federal departments and other applicable entities, creating difficulties in identifying whether the award was appropriate or whether any students were treated unfairly.

Tennessee State University did not routinely track expenditure amounts and did not confirm the costs transferred to the institutional portion were allowable under institutional portion guidance. As a result, management overspent federal awards, and those awards were not in compliance with federal regulations, resulting in federal questioned costs.

Because management overspent HBCU HEERF funds and did not maintain documentation identifying whether a student award was ultimately funded by HBCU HEERF, institutional HEERF, or university general funds, management was unable to determine compliance with federal guidance. The missing identification limits management, federal grantor, and auditor oversight, increasing the likelihood of undiscovered question costs and noncompliance. The transfer documentation did not distinguish between tuition assistance grants and institutional scholarships; thus, we were unable to determine whether the questioned costs on the two scholarship issues identified overlap. Therefore, instead of an exact amount of questioned costs, a range between \$17,514,433 and \$23,374,124 was noted for total questioned costs.



RECOMMENDATION

Executive leadership should provide appropriate guidance and oversight when devising how to expend resources for a federal program, especially new programs with quickly evolving guidance and multiple programs providing similar types of funding. This should include the creation of documented policies, procedures, and controls for the implementation of those funds and the federal authority underpinning the procedures. Management should also document reviews by employees knowledgeable of the guidance and policy throughout the implementation process for comparing the implementation with federal guidance and university policy. Furthermore, management should properly apply payments to the appropriate term on student accounts to ensure accuracy in term balances. Management should also regularly monitor expenditures under federal awards to ensure there are available funds remaining. Finally, management should appropriately identify which expenditures are transferred between different portions of federal funds to allow appropriate oversight and to ensure compliance with federal guidelines under the new funding source.

MANAGEMENT'S COMMENT

CFDA 84.425F

We do not concur with this finding.

This was an internal transfer between two HEERF accounts, from the institutional HEERF to the HBCU HEERF. Management made a correcting entry to record the scholarships under the correct federal award number. The full amount has not been drawn via G5 and the university has until June 30, 2023, to spend the funding and close out the CARES Act funding. When final reports are submitted to the awarding agency, all costs will be reported in the correct fund and award. This is simply an adjusting entry and by no means rises to the level of a finding.

CFDA 84.425J

We do not concur with this finding.

In reference to the questioned costs in 84.425J, we believe the auditors are unsubstantiated in reporting this as such. Per federal regulations (2 CFR 200.84), questioned costs are expenses that are questioned by the auditor because of an audit finding. A questioned cost 1) may result from a violation or possible

violation of a state, regulation, or terms and conditions of a federal award, 2) may not be supported by adequate documentation, or 3) may appear unreasonable (does not reflect the actions that a prudent person would take in the circumstances). Neither of these conditions relate to the transactions included herein.

We have not violated any regulation; in fact, we remained in constant contact with the U.S. Department of Education to ensure that we were administering the funds in accordance with USDOE regulations. The auditors are inaccurate by issuing a finding that TSU did not discharge student debt within federal guidance. We are doing exactly as instructed by USDOE in assisting our students and allowing them to continue their education. We have provided all documentation available to explain our rationale and the decisions our President and the cabinet were making in a very fluid environment, which included a Pandemic Task Force.

It is unfortunate that the auditors concluded that TSU did not have an adequate control structure for the institutional funds or the HBCU portion of the HEERF funds. In the auditors' analysis, reference was made to only one letter sent to students, that is being referred to as a press release. This report based the analysis only on the August 4, 2021, letter to students. TSU provided several emails and letters to students regarding funding to pay off their balances. Grants were distributed to students in accordance with the HEERF guidelines and were based on the amount owed. Assistance to students was based on the amount owed up to a maximum of \$10,000. This was shown to the auditors.

Requests were made by the auditors for documentation, policies, and procedures that are not required per the federal standards for the single audit. Again, we remained in contact with USDOE, the Management and Program Analyst with the Emergency Response Unit for the United States Department of Education.

We followed the directions of USDOE very carefully and we believe costs (scholarship amounts) are reasonable and are within the definition of costs of attendance as defined in section 472 of the Higher Education Act of 1965. We further believe that our Financial Aid Officers, who work day in and day out with our students and are trained and certified to administer financial aid funding to our students through Title IV programs, are the best suited in our university to award this funding. For these reasons, we believe these costs are allowable, in total, related to 84.425J.

Moreover, when the auditor brought it the attention of TSU that a policy was required before student debt could be discharged and that we did not follow federal policies or internal policies, we immediately notified the management and program specialist for the district that includes Tennessee. She directly informed us that per the guidance no such policy was required. In fact, these funds operate in the same manner as other grants the university had received.

The management representative for the USDOE HEERF requested the notifications that were sent to students and the list of students whose debt was discharged, the amount of the debt, and how the amount was calculated. We provided to the USDOE Management and Program Specialist the list of 4,576 students whose debt was discharged in the amount totaling \$15,188,327. This is the exact same

information that we provided to the state auditors. The USDOE Management and Program Specialist reviewed the documentation outlined above and indicated that “Regarding the \$15 million as questioned costs, I have reviewed documentation requested and provided. Your account is in good standing with paying off student balances in the manner documented” as referenced in her communication on February 22, 2023.

TSU discharged student debt within federal guidelines, as shown by the communication from the USDOE. TSU did not and was not required to have an internal policy that differed from the federal guidance. Though TSU has proper documentation, federal guidance did not require the specific documentation referenced in the auditor’s statement. TSU has maintained records in compliance with federal guidance for HEERF and USDOE has confirmed this.

AUDITOR’S COMMENT

We have reviewed management’s comments specific to their nonconcurrence with our finding and with the basis of questioned costs.

Our finding, including questioned costs, is based on management’s inability to provide documentation of clear policies, procedures, or controls related to their spending of HEERF I, II, and III. We communicated with USDOE’s Office of the General Counsel, who confirmed that “Institutions must document how each award was distributed to students under HEERF I, II, and III. The obligation for a grantee to ‘maintain records on how grants were distributed to students, how the amount of each grant was calculated, and any instructions or directions given to students about the grants’ is subsumed under the general recordkeeping requirements of 2 CFR § 200.334. Absent such records, a grantee would fail to demonstrate that the award amounts were ‘reasonable and necessary’ in accordance with 2 CFR § 200.404.” We also confirmed that the general recordkeeping requirements of 2 CFR 200.334 apply to all HEERF grants, including grant awards made under Assistance Listing Number 84.425J, Historically Black Colleges and Universities.

We stand by the finding given that management has not provided documentation sufficient to support their assertions. Our duty is to report the matter to the federal grantor for ultimate consideration.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

DEPARTMENT OF HUMAN SERVICES

Finding 2022-002: The Department of Human Services did not have sufficient internal controls in place to ensure children's eligibility determinations were documented, resulting in \$47,723 in federal questioned costs

Finding 2022-003: As noted in the six prior audits, the Department of Human Services did not comply with the federal health and safety requirements for the Child Care and Development Fund program, and did not implement internal controls to ensure that providers complied with the necessary requirements

Finding 2022-004: As noted in the seven prior audits, the Department of Human Services did not ensure that the Child and Adult Care Food Program subrecipients submitted accurate meal reimbursement claims, resulting in questioned costs totaling \$77,597; furthermore, the department did not ensure one subrecipient obtained a Single Audit as required by federal regulations

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| Finding Number | 2022-002 |
| Assistance Listing Number | 93.575 and 93.596 |
| Program Name | Child Care and Development Fund Cluster |
| Federal Agency | Department of Health and Human Services |
| State Agency | Department of Human Services |
| Federal Award Identification Number | 1901TNCCDF, 2001TNCCC3, 2001TNCCDF, 2101TNCCDF, 2101TNCCC5, 2101TNCDC6, 2101TNCSC6, 2201TNCCDF, and 2201TNCCDD |
| Federal Award Year | 2019 through 2022 |
| Finding Type | Material Weakness and Noncompliance |
| Compliance Requirement | Eligibility |
| Repeat Finding | 2021-027 |
| Pass-Through Entity | N/A |
| Questioned Costs | \$47,723 |



FINDING

The Department of Human Services did not have sufficient internal controls in place to ensure children's eligibility determinations were documented, resulting in \$47,723 in federal questioned costs

BACKGROUND

The Tennessee Department of Human Services (DHS) administers the Child Care and Development Fund (CCDF), a federal program that provides subsidies for child care. CCDF funds the state's Child Care Certificate Program, which helps Families First (Temporary Assistance for Needy Families) participants, parents transitioning from the Families First program, teen parents, and other individuals obtain child care.

To participate in the Child Care Certificate Program, children must be declared eligible by DHS staff or, for children in foster care or protective services, by Department of Children's Services staff. In addition to income limits and other eligibility requirements, children must be under the age of 13 to participate in the program, unless they are incapable of self-care or are under court supervision. To document a child's eligibility, DHS program staff use the Tennessee Child Care Management System (TCCMS), which is the system of record for the CCDF program.

Title 45, *Code of Federal Regulations* (CFR), Part 98, Chapter 20(a)(2), requires that for a child to be eligible for child care services, family income cannot exceed 85% of the state median income according to the U.S. Bureau of the Census and family assets cannot exceed \$1,000,000. To document whether a family meets the federal income and asset requirement, DHS requires families to complete the

parental agreement form (PAF). According to program staff, DHS merged the PAF into the program's application during fiscal year 2022.

Electronic File Management System

TCCMS is the department's primary eligibility determination and payment processing system for the CCDF program. According to management, program staff store documentation supporting a child's eligibility in two electronic file management systems: Family Assistance Record Application System and Child Care Certificate BOX, a cloud-based document storage system. DHS upgraded TCCMS during fiscal year 2022 and integrated into it the BOX system, which went live on March 18, 2022.

PRIOR AUDIT RESULTS

In the prior audit, we noted that management did not maintain documentation of children's eligibility determinations. Management concurred and stated the department was in the process of child care modernization that would address the issues noted.

CONDITION AND CAUSE

Program Staff Did Not Have Sufficient Internal Controls In Place to Document Children's Eligibility

Based on our review, program management has not developed policies and procedures to guide staff on how to use the electronic file management system to ensure staff uploaded all required eligibility documentation so that the system housed sufficient documentation for eligible children participating in the program. We found that program staff uploaded emails but did not know to upload the email's attachments separately into BOX. Additionally, staff did not verify that the documents uploaded properly. As a result, we could not verify all eligibility determinations in our sample testwork, as discussed below.

According to program management, the implementation of a new electronic file management system and program staff turnover contributed to the eligibility documentation issues. To achieve efficiency, management stated that they decided to use one file management system, instead of two, and made the decision to discontinue BOX in June 2022, and replaced it with Service Now. We will examine Service Now as the electronic file management system during the next audit of the CCDF program.

Missing Documentation to Support Eligibility Determinations

To determine whether program staff correctly determined eligibility for the Child Care Certificate Program, we selected a nonstatistical, random sample of 60 children from a population of 25,697 children whose families received CCDF payments totaling \$93,147,295, from July 1, 2021, through June 30, 2022.

Based on our testwork, we found that for 14 of 60 children tested (23%), program staff did not maintain documentation supporting eligibility determination. Specifically, we identified the following overlapping issues.

- For 13 children, program management could not locate or did not obtain the parental agreement form (PAF) to ensure the income and asset amounts do not exceed the federally required thresholds. Six files did not contain a form or certification of assets on the eligibility application, nor was one ever obtained. For 7 of the 13, although we saw references to the PAF in the case notes in TCCMS, management could not provide the forms to substantiate eligibility. The PAF was not available from September 2021 through March 2022 because program management decided to remove the form from the process with the intention of merging the form into the eligibility application, but management did not add the PAF until April 2022. Program management, however, was not aware the PAF had not been merged with the eligibility application until we brought it to their attention during the audit.
- For four children, program management could not locate documentation of the child's or sibling's ages, or the relationship of household members to the child. For one child, program staff uploaded an email but failed to upload the participant's birth certificate and the siblings' birth certificates in BOX.

We questioned the costs, totaling \$47,723, which DHS paid to families without sufficient eligibility documentation during our audit period.

Risk Assessment

We reviewed DHS's 2021 Financial Integrity Act Risk Assessment and determined that management did not identify the risk of noncompliance with eligibility determinations, including the preservation of program documentation. As such, management did not establish control activities to ensure compliance with CCDF eligibility requirements as evidenced by sufficient documentation.

CRITERIA

Documentation Requirements

The U.S. Government Accountability Office's *Standards for Internal Control in the Federal Government* (Green Book) provides guidance to management for maintaining documentation of its internal control system. According to Green Book Principle 3.10, "Documentation of the Internal Control System,"

Effective documentation assists in management's design of internal control by establishing and communicating the who, what, when, where, and why of internal control execution to personnel. Documentation also provides a means to retain organizational knowledge and mitigate the risk of having that knowledge limited to a few personnel, as well as a means to communicate that knowledge as needed to external parties, such as external auditors.

According to 45 CFR 98.20(a),

- (a) To be eligible for services under § 98.50, a child shall, at the time of eligibility determination or redetermination . . .
- (2)(i) Reside with a family whose income does not exceed 85 percent of the State’s median income (SMI), which must be based on the most recent SMI data that is published by the Bureau of the Census, for a family of the same size; and
- (ii) Whose family assets do not exceed \$1,000,000 (as certified by such family member)

According to DHS Policy 11.12, “Determining Family Household Size for Child Care Eligibility,”

1. Verification of relationships and age for applicants is to be provided during the initial eligibility determination process. These verifications are to be documented in the official case history.
2. Verification of relationship and age, including a new HS-3408 Application for Child Care Assistance/Smart Steps, must be provided for new household members due to a change (i.e. adoption, birth, marriage) or during re-determination for child care payment assistance.

Risk Assessment

According to Green Book Principle 7.02, “Identification of Risks,”

Management identifies risks throughout the entity to provide a basis for analyzing risks. Risk assessment is the identification and analysis of risks related to achieving the defined objectives to form a basis for designing risk responses.

EFFECT

Without establishing and implementing effective documentation controls, the risks increase that documentation used to support federal programs would not be available to external users, such as federal program auditors, and could result in questioned costs and possibly federally disallowed costs.

Federal regulations address actions that the U.S. Department of Health and Human Services (HHS) may impose if a state entity does not comply with the U.S. Constitution, federal statutes, regulations, or the terms and conditions of a federal award. According to 45 CFR 75.207(b), “Specific award conditions,” these actions may include

- requiring reimbursement instead of advance payments;
- not allowing the agency to proceed to the next phase until it submits evidence of acceptable performance;

- requiring additional, more detailed financial reports or additional project monitoring;
- requiring the agency to obtain technical or management assistance; or
- establishing other prior approvals.

If the federal agency determines the state agency cannot remedy its noncompliance through the above actions, 45 CFR 75.371, “Remedies for noncompliance,” outlines additional actions HHS may take. Depending on the circumstances, these actions may include

- temporarily withholding payments until the noncompliance has been corrected,
- denying the use of funds,
- partly or fully suspending or terminating the federal award,
- initiating suspension or debarment proceedings,
- withholding further awards for the project or program, or
- pursuing other available legal remedies.



RECOMMENDATION

The Commissioner should ensure that management and program staff obtain and maintain supporting documentation for participants who are determined eligible for CCDF funding in accordance with federal and department requirements. As DHS continues to modernize its information systems, management should ensure that they establish adequate controls, including written policies and procedures, so that staff are fully aware of the system’s functionality and limitations. This should include a quality control review to ensure the system is working as intended.

Management should implement effective controls to address the risks noted in this finding, update the risk assessment as necessary, obtain documentation for deficiencies noted and/or seek recovery of any funds paid out on behalf of children that were ineligible. As part of this process, management should assign staff to continually monitor risks and assess mitigating controls.

MANAGEMENT'S COMMENT

We concur.

The Department could not produce all supporting eligibility documentation for fourteen (14) children.

The Department has started utilizing the Staff Portal supported by ServiceNow to view online documentation. Any documents submitted with an online application through the Customer Portal will be stored in Box by an interface and is accessed through the Staff Portal by Child Care Specialists. Any supporting documentation with a paper application will be stored in TCCMS in the application tracking screen or case document tab.

The Department includes sections on document retention in New Employee Academy training and Program includes document retention in on the job training with all new hires. Also, document retention is a section of the case reading tool that is used for the ongoing quality assurance process.

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| Finding Number | 2022-003 |
| Assistance Listing Number | 93.575 and 93.596 |
| Program Name | Child Care and Development Fund Cluster |
| Federal Agency | Department of Health and Human Services |
| State Agency | Department of Human Services |
| Federal Award Identification Number | 1901TNCCDF, 2001TNCCDF, 2001TNCCC3, 2101TNCCDF, 2101TNCCC5, 2101TNCDC6, 2101TNCSC6, 2201TNCCDD, and 2201TNCCDF |
| Federal Award Year | 2019 through 2022 |
| Finding Type | Material Weakness and Noncompliance |
| Compliance Requirement | Special Tests and Provisions |
| Repeat Finding | 2021-025 |
| Pass-Through Entity | N/A |
| Questioned Costs | N/A |



FINDING

As noted in the six prior audits, the Department of Human Services did not comply with the federal health and safety requirements for the Child Care and Development Fund program, and did not implement internal controls to ensure that providers complied with the necessary requirements

BACKGROUND AND CRITERIA

The Department of Human Services (DHS) is Tennessee's lead agency responsible for administering the Child Care and Development Fund (CCDF) cluster of programs, which is a federal program under the oversight of the U.S. Department of Health and Human Services. CCDF funds subsidize child care for low-income families for parents who are working or attending training or educational programs. Additionally, the program supports activities to promote overall child care quality for all children, regardless of subsidy receipt.

Under the CCDF Block Grant and Title 45, *Code of Federal Regulations* (CFR), Part 98, Section 41, lead agencies, such as DHS, have significant responsibility for ensuring the health and safety of children in child care through the state's child care licensing system and for establishing health and safety standards for children who receive CCDF funds. 45 CFR 98.41 requires CCDF providers to meet the following 11 requirements related to health and safety, covering the health of children they serve and the safety of the building and premises where they serve children:

1. Prevention and control of infectious diseases (including immunization) . . . ;

2. Prevention of sudden infant death syndrome and use of safe sleeping practices;
3. Administration of medication, consistent with standards for parental consent;
4. Prevention and response to emergencies due to food and allergic reactions;
5. Building and physical premises safety, including identification of and protection from hazards, bodies of water, and vehicular traffic;
6. Prevention of shaken baby syndrome, abusive head trauma, and child maltreatment;
7. Emergency preparedness and response planning for emergencies resulting from a natural disaster or a man-caused event (such as violence at a child care facility), within the meaning of those terms under section 602(a)(1) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act [42 U.S.C. 5195a(a)(1)] . . . ;
8. Handling and storage of hazardous materials and the appropriate disposal of bio-contaminants;
9. Appropriate precautions in transporting children (if applicable);
10. Pediatric first aid and [CPR]; [and]
11. Recognition and reporting of child abuse and neglect.

Although DHS is the state's lead agency, DHS has a Memorandum of Agreement with the state's Department of Education (DOE) to perform health and safety inspections of the state's school-administered child care program providers to verify that the providers meet all 11 areas. For all other in-state providers, DHS is responsible for performing inspections to ensure that the providers meet all health and safety requirements.

During the prior audit, DHS requested and was approved for waivers to reduce the number of health and safety requirements reviewed during inspections from 11 to 5. The waivers expired on September 30, 2021.

CCDF Provider Classification

The state's child care providers participating in the CCDF program may be licensed or license-exempt. Licensed providers consist of family day cares, group child care homes, and child care centers. License-exempt providers consist of individuals that provide care for a small number of children, Boys and Girls Clubs, and other education-related providers assigned to DOE. Additionally, Tennessee's children who are eligible for CCDF may receive child care from providers located outside the state. In that case, DHS staff obtain an up-to-date license from the providers' respective state regulators as assurance that those providers have met the health and safety requirements.

Processes for Inspections of Child Care Providers

Department of Human Services

According to DHS Policy 13.02, “Monitoring for Compliance,” providers must receive at least one announced visit per licensing year,¹ and the number of unannounced visits per licensing year is determined by the provider’s star-quality rating² and any complaints received. For license-exempt providers, DHS licensing consultants perform health and safety inspections during their initial enrollment and annually thereafter.

From our walkthroughs, we learned that licensing consultants must complete the Child Care Agency Monitoring and Evaluation Check Sheet, a 12-page checklist with 15 high-risk areas encompassing various departmental rules. The checklist helps the consultants evaluate provider compliance with federal and state regulations, including specific items for the health and safety requirements discussed above. During our audit period, at the conclusion of their inspection, the consultants upload the completed checklist into DHS’s SharePoint site and enter a summary of the results into the Tennessee Licensed Care System (TLCS). A supervisor then reviews the inspection by examining the checklist and narrative in TLCS and documents their review in TLCS. On June 27, 2022, DHS implemented eLicensing, and according to management, program management and staff no longer had access to TLCS. For our audit scope period, management began transferring supporting documentation during our audit fieldwork; therefore, we accessed eLicensing to review these documents.

Department of Education

From our walkthroughs, we learned that DOE’s Early Childhood Quality and Support Specialists must complete the Verification of Program Review, a web-based checklist to help verify provider compliance. The checklist encompasses various departmental rules and federal and state regulations, including those for health and safety requirements. During inspections, the specialists must check if the provider met or did not meet each requirement. At the conclusion of their inspection, the specialists upload the completed checklist into DOE’s shared drive. A supervisor reviews the inspection by examining the checklist and narrative in their shared drive and documents their review in an Excel spreadsheet.

Federal Notice of Noncompliance

The U.S. Department of Health and Human Services (HHS), Administration for Children and Families, Office of Child Care monitors each state once every three years to determine if states are in compliance with federal CCDF regulations. In HHS’s federal fiscal year 2022–2024 CCDF Plan Approval Letter, dated December 13, 2021, HHS’s Office of Child Care approved Tennessee’s state

¹ A licensing year begins when a child care provider receives its license.

² The Star-Quality Child Care Program is a voluntary program that rewards child care agencies that exceed minimum licensing standards.

plan with conditions due to DHS’s following areas of noncompliance related to DHS’s procedures described in the CCDF Plan.³

1. Consumer and Provider Education (45 CFR 98.33) – DHS “must post monitoring and inspection reports” online.
2. Emergency Preparedness and Response Planning (45 CFR 98.41) – DHS must develop the standards for Emergency Preparedness and Response Planning that child care providers must meet.
3. Enforcement of Licensing and Health and Safety Standards (45 CFR 98.42) – DHS must have procedures in place “to ensure that all child care providers caring for children receiving CCDF services comply with all applicable state and local health and safety requirements”

DHS received a Preliminary Notice of Possible Non-Compliance from HHS, dated September 27, 2022, that reported that management was still not compliant with the above items.

PRIOR AUDIT RESULTS

In the prior audit finding, we found that DHS and DOE program staff did not consistently document whether child care providers complied with health and safety requirements, and that DHS and DOE supervisors did not have an adequate review process. Specifically, we found DHS and DOE staff did not ensure that providers included all required areas of disaster and emergency response in their emergency preparedness plans. Lastly, we found that DHS did not include the license-exempt providers in their monitoring plan.

DHS management partially concurred with the audit finding and stated that its quality contractors would provide technical assistance supporting the remediation of the Emergency Preparedness and Response Plan (plan) deficiencies noted. Management’s six-month follow-up stated that, on February 23, 2022, DHS delivered refresher training to supervisors and frontline staff on the health and safety requirements, and DHS implemented the requirement for the child care providers to submit their plans annually to DHS. Management stated they expected their child care modernization process, including the new eLicensing system, to strengthen internal controls and monitoring of supporting documentation. Finally, management stated they would resume monitoring visits of license-exempt providers in 2022.

³ As noted in the prior audit finding, the first two areas of noncompliance were also included in two letters from the HHS: the April 3, 2020, Preliminary Notice of Possible Non-Compliance and the August 31, 2021, Notice of Non-Compliance Extension.

DOE concurred with the finding and stated that they would work with DHS to implement the necessary controls, revise inspection protocols, and provide training to staff and law enforcement stakeholders who perform inspections.

SAMPLE SELECTION PROCESS

Due to deficiencies identified in the prior audit and the Notices of Non-Compliance from HHS, we obtained the Emergency Preparedness and Response Plan for each of the providers in our samples of DHS and DOE inspections from the departments. We examined the plans to determine if they included each of the areas required by 45 CFR 98.41(a)(1)(vii).

For our testwork, if the provider was licensed prior to September 30, 2021, we tested the provider for the 5 requirements approved by the waiver. If the provider was licensed after September 30, 2021, we tested the provider for all 11 requirements.

From a population of 2,032 licensed providers and 5 license-exempt providers assigned to DHS and 315 providers assigned to DOE, we selected a nonstatistical, random sample of 60 child care providers and all 5 license-exempt providers from the DHS population and 40 from the DOE population. We performed testwork to determine if DHS and DOE documented on their checklists and/or on the eLicensing narratives that they had inspected the health and safety regulations applicable during our audit period. We also performed testwork to determine if supervisors documented their reviews of those inspections in eLicensing. For all 28 out-of-state providers that had received CCDF funds for providing child care to Tennessee children, we performed testwork to determine if DHS had obtained an active license issued to the child care provider by their home state regulators.

CURRENT AUDIT RESULTS

As a result of our work related to DOE's inspection process, we did not note any deficiencies in provider inspections related to the Emergency Preparedness and Response Plans or any other health and safety requirements.

In our review of DHS's inspection process, we did not note any deficiencies for license-exempt providers. We did, however, find repeated conditions (as reported in prior audits) concerning provider plans. Specifically, we found that DHS staff failed to review the plans during the inspection process, and we found deficiencies related to other health and safety requirements even after DHS required providers to submit their plans to the department. Further details of the conditions at DHS are as follows.

CRITERIA, CONDITION, AND CAUSE

Condition A: Health and Safety Inspections Failed to Identify Deficient Provider Emergency Preparedness and Response Plans (Repeat Condition)

Emergency preparedness and response planning was a main condition in the prior audit. From the list of 11 health and safety requirements noted above, **requirement seven** requires each child care provider to perform emergency preparedness and response planning. This planning is required to include preparations for a natural disaster or threats perpetrated by an individual. The child care provider must address procedures for evacuation; relocation; shelter-in-place/lock down; communication and reunification with families; continuity of operations; accommodations for infants/toddlers, children with disabilities, and children with chronic medical conditions; and staff/volunteer training and drills.

Based on our testwork, we found that for 38 of 60 licensed providers (63%), licensing consultants failed to identify that the providers had not included all requirements in their Emergency Preparedness and Response Plan. A further review showed that the plan's checklist did not include written instructions for the providers to follow when a specific requirement was not applicable. According to management, they were not sure why the plans were not completed fully; however, management explained that some requirement areas of the plan may not be applicable to every provider and that going forward, they would verbally instruct providers to notate nonapplicable areas accordingly.

Condition B: Supervisory Reviews Were Not Sufficient to Ensure That Inspections Included All Required Areas Related to Health and Safety (Repeat Condition)

Management has not developed written policies and procedures for the supervisory review process to ensure sufficient supervisory reviews are performed. As noted in **Condition A**, we found that supervisors did not identify plan deficiencies in 38 provider inspections.

In addition, we also found that for 8 of 60 licensed⁴ child care provider inspections (13%), the licensing consultant failed to sufficiently document which federal health and safety requirements they inspected and, although the supervisors signed off on all of these inspections, the supervisors' reviews did not identify any of the missing required elements in the inspections.

To achieve DHS's mission, management is responsible for establishing the necessary operational processes to carry out the department's functions, objectives, and goals. These key operational processes should include effective internal control activities, including management's oversight of key processes designed to achieve federal program compliance.

Management is responsible for designing, implementing, and monitoring internal controls in accordance with *Standards for Internal Control in the Federal Government* (Green Book), which

⁴ Six providers were licensed during the waiver period, and two were licensed after the waiver expired.

provides a comprehensive framework for internal control practices in federal agencies and serves as a best practice for other government agencies, including state agencies. The Green Book's overview states,

A deficiency in internal control exists when the design, implementation, or operation of a control does not allow management or personnel, in the normal course of performing their assigned functions, to achieve control objectives and address related risks.

Risk Assessment

We reviewed DHS's December 2021 Financial Integrity Act Risk Assessment for department operations and determined that management listed the risk of noncompliance with federal health and safety requirements. Management identified the inspections of child care providers as the internal control to mitigate the risk. However, based on the results of our review, the inspections and subsequent supervisory reviews were not effective in mitigating the risks of noncompliance. According to Green Book Principle 7.02, "Identification of Risks,"

Management identifies risks throughout the entity to provide a basis for analyzing risks. Risk assessment is the identification and analysis of risks related to achieving the defined objectives to form a basis for designing risk responses.

According to Green Book Principle 7.09, "Response to Risks,"

When risk response actions do not enable the entity to operate within the defined risk tolerances, management may need to revise risk responses or reconsider defined risk tolerances. Management may need to conduct periodic risk assessments to evaluate the effectiveness of the risk response actions.

EFFECT

When child care providers do not have a comprehensive Emergency Preparedness and Response Plan, children may be at risk during a time of crisis. Additionally, in the event of an emergency relocation, the providers may not have sufficiently addressed the likely risks related to communication and child/parent reunification. When management does not ensure provider inspections are properly performed, documented, and reviewed, children in the providers' care are subjected to potential health and safety risks.



RECOMMENDATION

DHS management should ensure that staff who perform inspections of child care providers understand their responsibilities for health and safety requirements and continue to work with the U.S. Department of Health and Human Services to address the noncompliance. As DHS moves toward modernizing its information systems, management must establish the necessary controls, including written policies and procedures for adequate supervisory reviews. Because of their significant responsibilities for ensuring the health and safety of children in child care, management should establish a quality assurance process to evaluate the effectiveness of their inspection process, including the actual inspection and supervisory review.

In addition, management should carefully evaluate their risk assessments to ensure they include all risks and should implement effective controls to address the risks noted in this finding. Management should update the risk assessment as necessary, assign staff to be responsible for ongoing monitoring of the risks and mitigating controls, and take action if deficiencies occur.

MANAGEMENT'S COMMENT

Condition A

We concur.

The Emergency Preparedness and Response Plans (EPRPs) for thirty-eight (38) child care providers did not fully comply with the requirements of 45 CFR § 98.41(c)(4)(vii). The Department will work with its quality contractors to deliver target technical assistance supporting remediation of identified EPRP deficiencies during the audit to ensure corrective action is established before June 30, 2023.

The Department has a EPRP template that will be strongly suggested to providers to use as their EPRP or to use the template when creating their EPRP for the agency. If a section does not apply to a provider, the providers will be instructed to indicate "this section does not apply".

The Department is in the process of creating a checklist as a guide for Licensing Consultants to annually review EPRPs.

New providers that have not been issued a continual license will continue to have their EPRP reviewed by the Pre-Licensure Unit and Quality Partner. During the transfer from provisional license to continual license there will be an additional review of the EPRP.

The Department will continue to identify opportunities that further enhance training and technical assistance opportunities in the topics of emergency preparedness and response available from its quality contractors and other subject matter experts.

Condition B

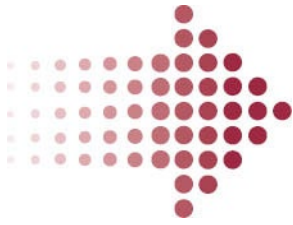
We concur.

The Licensing Consultant did not sufficiently document which federal health and safety requirements they inspected in eight (8) child care provider inspections. The Department has increased communication to Licensing Consultants and Field Supervisors to strengthen internal controls for monitoring documentation.

The Department will implement a quality assurance checklist tool by April 1, 2023. The quality assurance checklist tool will be used by the Field Supervisors when reviewing work done by Licensing Consultants in the field on monitoring visits.

The Department will continue to provide additional coaching for all staff, frontline and supervisors, regarding policy and expectations for conducting and documenting monitoring inspections.

| | |
|-------------------------------------|--|
| Finding Number | 2022-004 |
| Assistance Listing Number | 10.558 |
| Program Name | Child and Adult Care Food Program |
| Federal Agency | Department of Agriculture |
| State Agency | Department of Human Services |
| Federal Award Identification Number | 205TN331N1099, 215TN100H1706, 215TN331N1150, 215TN331N1199, 215TN331N2020, 225TN331N1150, 225TN331N1199, and 225TN331N2020 |
| Federal Award Year | 2020 through 2022 |
| Finding Type | Significant Deficiency and Noncompliance |
| Compliance Requirement | Allowable Costs/Cost Principles |
| | Subrecipient Monitoring |
| Repeat Finding | 2021-021 and 2021-023 |
| Pass-Through Entity | N/A |
| Questioned Costs | \$77,597 |



FINDING

As noted in the seven prior audits, the Department of Human Services did not ensure that the Child and Adult Care Food Program subrecipients submitted accurate meal reimbursement claims, resulting in questioned costs totaling \$77,597; furthermore, the department did not ensure one subrecipient obtained a Single Audit as required by federal regulations

BACKGROUND

The Child and Adult Care Food Program (CACFP) is a year-round food program for eligible participants at child care centers, day care homes, afterschool care programs, emergency shelters, and adult day care centers. CACFP is funded by the U.S. Department of Agriculture (USDA) and administered on the state level by the Department of Human Services (DHS). DHS contracts with these institutions, called subrecipients, who administer the program by providing meals. As a pass-through entity, DHS is responsible for ensuring that subrecipients are eligible to participate in the programs and that the subrecipients comply with federal requirements.

Reimbursement Activities

Food program management are responsible for approving subrecipients to participate in the program as well as approving reimbursement claims for payment. To receive payment for the meals they provide to eligible participant children, subrecipients enter and submit total monthly meal counts to DHS through the Tennessee Information Payment System (TIPS). The department does not require

subrecipients to submit supporting documentation as part of their claims for reimbursement before payment to the subrecipients; instead, food program management relies on the Division of Audit Services' monitoring activities, such as site visits and desk reviews, to determine instances of subrecipient noncompliance. When the Division of Audit Services identifies subrecipient noncompliance, food program management requires the subrecipient to submit a corrective action plan and may require a repayment of program funds.

Monitoring Requirements

To fulfill federal requirements, the Division of Audit Services is responsible for monitoring the subrecipients' activities to provide reasonable assurance that the subrecipients administer federal awards in compliance with federal requirements, and management must take proper actions to address subrecipient noncompliance when it occurs. CACFP regulations require that the department's Division of Audit Services monitor at least 33.3% of all subrecipients each year. Generally, as part of their monitoring plan, Audit Services' monitors review one meal reimbursement claim, representing one month of the program year, at each subrecipient. Audit Services monitors perform regular monitoring visits at each subrecipient once every two or three years, depending on the type of institution.

Furthermore, pursuant to the Office of Management and Budget's *Uniform Grant Guidance* and "Audit Requirements," Title 2, *Code of Federal Regulations* (CFR), Part 200, Section 501,

(a) *Audit required.*⁵ A non-Federal entity [subrecipient] that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of this part.

Based on discussions with management, the department's Division of Audit Services' staff extracts expenditure information paid to subrecipients from Edison, the state's accounting system. Staff then compiles the expenditures based on the subrecipients' fiscal year to determine if DHS paid the subrecipient more than \$750,000 during the subrecipients' most recent fiscal year. According to management, once they identify the subrecipients who meet the audit threshold, the division's Director of Internal Audit creates a tracker spreadsheet using Microsoft Excel. The director will track the receipt of required audit reports throughout the fiscal year and will note on the tracker if the audit reports identified findings relevant to the federal program. If a subrecipient's audit report identified findings, the Director of Internal Audit is responsible for notifying the program area responsible for ensuring the subrecipient's compliance with federal requirements, including reviewing any findings and issuing management decisions.

⁵ An independent audit is an examination of financial records, accounts, business transactions, accounting practices, and internal controls conducted by a third party, such as a CPA firm.

PRIOR AUDIT RESULTS

As noted in the seven prior audits, we reported that DHS management did not ensure CACFP subrecipients submitted accurate meal count claims. DHS management concurred in part with the most recent prior finding and stated,

The Department continues to evaluate findings identified in this report and in our own internal monitoring and has created training sessions to mitigate the identified programmatic weaknesses. All CACFP trainings are developed and conducted in conjunction with USDA FNS [Food and Nutrition Service].

CURRENT AUDIT RESULTS

From a population of 2,860 CACFP subrecipient invoices (monthly claims), with reimbursements DHS paid totaling \$66,194,834 during fiscal year ended June 30, 2022, we tested a nonstatistical random sample of 60 subrecipient invoices, totaling \$1,449,454, to follow up on management's corrective actions for this repeated condition. To select the feeding site(s) to review for the claim, we haphazardly selected sites based on the following methodology:

- If the subrecipient had 10 or more feeding sites, we selected up to 10 sites.
- If the subrecipient had less than 10 feeding sites, we selected all sites.

In total, we reviewed 447 feeding sites. We then obtained the subrecipients' paper supporting documentation for their claims submitted in TIPS, which consisted of an average of 117 pages, and reperformed the meal count calculations.

CONDITION AND CRITERIA

Unsupported Monthly Claims

As part of our review of claims and supporting documentation, we accepted all available supporting evidence for the claim and we only reported errors when the subrecipient did not provide accurate or complete documentation. Based on our testwork, we noted that for 32 of 60 invoices reviewed (53%) for 22 unique subrecipients and 121 feeding sites, the subrecipients could not provide documentation to support the number of meals they submitted in TIPS as meals served. We considered 6 of the 22 subrecipients high-risk.⁶ These subrecipients submitted their claim for reimbursement in TIPS for more meals served than they were able to support with proper documentation, resulting in overpayments to the subrecipients totaling \$77,597.

⁶ We identified high-risk subrecipients based on the results reported in the prior year's audit findings, including prior indications of questionable activities and fraud risk factors within the program.

According to 7 CFR 226.15(e),

At a minimum, the following records shall be collected and maintained: . . .

(4) Daily records indicating the number of participants in attendance and the daily meal counts, by type (breakfast, lunch, supper, and snacks), served to family day care home participants, or the time of service meal counts, by type (breakfast, lunch, supper, and snacks), served to center participants.

In addition, 7 CFR 226.10(c) states,

Claims for Reimbursement shall report information in accordance with the financial management system established by the State agency, and in sufficient detail to justify the reimbursement claimed and to enable the State agency to provide the final Report of the Child and Adult Care Food Program (FNS 44) required under §226.7(d). In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim.

Failure to Obtain a Subrecipient's Single Audit Report

Based on our review, we also found that DHS program management did not verify that one subrecipient, that was responsible for one of the 32 errors noted above, obtained a Single Audit. The subrecipient's fiscal year ended on December 31, 2021. The Director of Internal Audit notified program management on April 7, 2022, that the subrecipient required a Single Audit and further instructed program management to notify the subrecipient of the requirement. As of January 10, 2023, even though we requested the documentation, management had not provided us with a Single Audit report or evidence that they were working with the subrecipient to meet the Single Audit requirement.

According to 2 CFR 200.332(f), DHS must "[v]erify that every subrecipient is audited as required by Subpart F of this part when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in § 200.501."

Risk Assessment

We reviewed the department's 2021 Financial Integrity Act Risk Assessment and determined that management listed the risk of subrecipients submitting unsupported claims. While management identified four controls to address subrecipient noncompliance for unsupported claims, none of the controls were sufficient to mitigate the risks of paying unsupported claims given management's current reimbursement claims process. To avoid paying unsupported claims, management would have to review volumes of paper-based supporting documentation before paying the claims or change to an automated meal count system.

We also determined that management did not identify the risk of noncompliance with subrecipients' Single Audit requirement. As such, management did not establish control activities to ensure compliance with CACFP's subrecipient monitoring requirements, including obtaining required federal single audits of subrecipients.

The U.S. Government Accountability Office's *Standards for Internal Control in the Federal Government* (Green Book) provides a comprehensive framework for internal control practices in federal agencies and serves as a best practice for other government agencies, including state agencies.

According to Green Book Principle 7.02, "Identification of Risks,"

Management identifies risks throughout the entity to provide a basis for analyzing risks. Risk assessment is the identification and analysis of risks related to achieving the defined objectives to form a basis for designing risk responses.

According to Green Book Principle 7, "Identify, Analyze, and Respond to Risks,"

7.09 . . . When risk response actions do not enable the entity to operate within the defined risk tolerances, management may need to revise risk responses or reconsider defined risk tolerances. Management may need to conduct periodic risk assessments to evaluate the effectiveness of the risk response actions.

CAUSE

Management stated the discrepancies noted in our testwork existed due to the structure of the program and that food program management is routinely addressing these conditions through training, technical assistance, and required corrective action. Regarding the subrecipient's missing Single Audit report, management stated that, as of January 10, 2023, they were having regular communications with the subrecipient about the report but did not provide us with documentation of such communications when we asked for it.

EFFECT

Federal regulations address actions that federal agencies may impose if a state entity does not comply with the U.S. Constitution, federal statutes, regulations, or the terms and conditions of a federal award. According to 2 CFR 200.208(c), "Specific conditions," these actions may include

- requiring reimbursement instead of advance payments;
- not allowing the agency to proceed to the next phase until it submits evidence of acceptable performance;
- requiring additional, more detailed financial reports or additional project monitoring;

- requiring the agency to obtain technical or management assistance; or
- establishing other prior approvals.

If the federal agency determines the state agency cannot remedy its noncompliance through the above actions, 2 CFR 200.339, “Remedies for noncompliance,” outlines additional actions the federal agency may take. Depending on the circumstances, these actions may include

- temporarily withholding payments until the noncompliance has been corrected,
- denying the use of funds,
- partly or fully suspending or terminating the federal award,
- suspending or debarring the agency,
- withholding further awards for the project or program, or
- pursuing other available legal remedies.

While monitoring provides management with detective controls to identify subrecipients’ errors, CACFP program management must take additional actions beyond subrecipient training and monitoring, such as issuing serious deficiency notices and terminating subrecipients that fail to implement the permanent corrective action the program requires, to ensure its integrity. Additionally, without establishing and implementing effective controls over the claims reimbursement process, the risk of paying unsupported claims increases.

RECOMMENDATION



As the pass-through entity, DHS has the responsibility to impose additional conditions upon subrecipients who demonstrate continued program noncompliance. Without changes in the overall paper-based reimbursement process, the risk of paying unsupported claims will continue; therefore, management should explore electronic methods of counting meals to increase accountability within the food program.

Management should implement effective controls to address the risks noted in this finding, update the risk assessment as necessary, and take action if deficiencies occur. As part of this process, management should assign staff to continually monitor risks and assess mitigating controls.

MANAGEMENT'S COMMENT

We concur.

The errors identified in the Single Audit are the same type of errors that DHS identifies when it completes its monitoring process. We concur that many of the errors are a result of the overall paper-based reimbursement process and are exploring electronic methods of counting meals to increase accountability within the CACFP program.

Food program has assigned a staff member to continually monitor risks within the CACFP program and assesses mitigating controls to address the risks.

The department did ensure that the subrecipient obtained a Single Audit. The Single Audit in question was completed on December 1, 2022, and a copy was provided to the department on January 24, 2023. No findings were noted in the report. Food Program has revised its process for tracking and requesting Single Audits and has implemented the changes to ensure timely submission of the required single audits.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT

Finding 2022-005: As noted in the prior-year audit, Workforce Services Division management did not ensure program staff performed required programmatic subrecipient monitoring and did not document the review of subrecipients' Single Audits

Finding 2022-006: As noted in the prior-year audit, the Department of Labor and Workforce Development paid Unemployment Insurance benefits to ineligible claimants due to ineffective internal controls

| | |
|-------------------------------------|---|
| Finding Number | 2022-005 |
| Assistance Listing Number | 17.258, 17.259, and 17.278 |
| Program Name | Workforce Innovation and Opportunity Act Cluster |
| Federal Agency | Department of Labor |
| State Agency | Department of Labor and Workforce Development |
| Federal Award Identification Number | AA-32192-18-55-A-47, AA-33257-19-55-A-47, AA-34796-20-55-A-47, AA-36347-21-55-A-47, and AA-38557-22-55-A-47 |
| Federal Award Year | 2019 through 2022 |
| Finding Type | Material Weakness and Noncompliance |
| Compliance Requirement | Subrecipient Monitoring |
| Repeat Finding | 2021-003 |
| Pass-Through Entity | N/A |
| Questioned Costs | N/A |



FINDING

As noted in the prior-year audit, Workforce Services Division management did not ensure program staff performed required programmatic subrecipient monitoring and did not document the review of subrecipients' Single Audits

BACKGROUND

The Workforce Innovation and Opportunity Act (WIOA) cluster of federal programs helps participants overcome barriers to obtaining employment by providing education, training, job search, and other support services. The WIOA cluster consists of three programs: Adult, Dislocated Worker, and Youth. The U.S. Department of Labor awards funding for these programs through formula grants to states. In Tennessee, the Workforce Services Division (division) within the Tennessee Department of Labor and Workforce Development administers WIOA programs.

American Job Centers

The WIOA cluster of programs provides employment services to individuals through a network of American Job Centers (job centers).⁷ Individuals may visit a job center to determine whether they are eligible to receive services and, if so, obtain free employment assistance. The division awards grants to nine subrecipients, known as Local Workforce Development Boards (development boards),⁸ to oversee

⁷ The Workforce Investment Act of 1998 established One-Stop Centers—physical locations where individuals may visit and determine if they are eligible for employment assistance from a variety of federal programs. When WIOA repealed and replaced the Workforce Investment Act, it changed the name of One-Stop Centers to American Job Centers.

⁸ According to Title 20, *Code of Federal Regulations*, Part 679, Section 300, the development board “is to serve as a strategic leader and convener of local workforce development system stakeholders.”

the job centers in their Local Workforce Development Area (local area).⁹ Therefore, each of the nine development boards is a subrecipient of the state's WIOA funds. Each development board oversees a local area, contracts with a One-Stop Operator to manage the operations of the job centers, and appoints a Fiscal Agent who is responsible for the accounting and finances for the job centers.

Monitoring Requirements

Federal and state regulations require the department to monitor their subrecipients to ensure they are complying with all grant funding requirements. The department annually submits a monitoring guide to the state's Central Procurement Office that describes how the department will meet monitoring requirements. For the WIOA cluster of programs, division staff are responsible for monitoring the subrecipients' programmatic activities for the WIOA cluster programs, such as eligibility determinations, and Internal Audit's Performance Accountability Review (PAR) Unit staff are responsible for monitoring fiscal-related activities, such as reviewing expenditures in the subrecipients' funding requests to ensure they comply with federal requirements.

For fiscal year 2022, the department's expenditures for the WIOA cluster totaled \$57,349,221.78. The expenditures for each program as identified by the Assistance Listing Number are outlined in **Table 1**.

Table 1
WIOA Cluster Expenditures by Program

| Program/Assistance Listing Number | FY 2022 Expenditures | Percentage of Cluster |
|-----------------------------------|----------------------|-----------------------|
| Adult/17.258 | \$17,124,981.45 | 30% |
| Youth/17.259 | \$24,230,274.16 | 42% |
| Dislocated Worker/17.278 | \$15,993,966.17 | 28% |

PRIOR AUDIT RESULTS

Our prior audit reported a finding related to the WIOA subrecipient monitoring, which included the following:

- Division staff did not conduct any on-site programmatic monitoring of subrecipients for the Adult, Youth, or Dislocated Worker programs.
- Division staff did not conduct any desktop programmatic monitoring of subrecipients for the Adult, and Youth programs.

⁹ A local area is a state-designated area that includes multiple counties whose labor market and other employment-related factors are similar. The local area's board and management operate one or more American Job Centers intended to provide career services based on local needs. (<https://www.tn.gov/workforce/jobs-and-education/job-search1/find-local-american-job-center.html>.)

- Division staff did not conduct desktop programmatic monitoring in all four quarters and did not follow the Employment and Training Administration’s *Core Monitoring Guide* when monitoring the Dislocated Worker program.
- Division management did not review the subrecipients’ Single Audit reports to ensure the local areas took action on findings noted.
- The department identified risks and controls related to subrecipient monitoring for fiscal-related activities in their risk assessment, but did not identify and address the risk of inadequate subrecipient monitoring.

Management concurred with the prior finding. Management noted that they were going to revise the current program monitoring guide and update the current risk assessment. Management stated that the revision would include additional internal controls and programmatic monitoring instruments for subrecipient monitoring.

CONDITION, CRITERIA, AND CAUSE

As Noted in the Prior Audit, Division Staff Did Not Perform Programmatic Monitoring

The division had a monitoring guide for program year 2021–2022 that addressed the responsibility for and frequency of monitoring. According to the guide, for each local area, division staff must

- perform quarterly desktop programmatic reviews, and
- perform annual on-site programmatic reviews.

According to the Director of Program Integrity, division staff follow the U.S. Department of Labor’s Employment and Training Administration (ETA) *Core Monitoring Guide* to conduct programmatic monitoring reviews. The *Core Monitoring Guide* includes comprehensive monitoring activities designed to “evaluate the management and administration of the grant, the quality of the program and/or services, and the performance of the grant to determine if the program is operating in compliance with the grant agreement and in a manner that ensures achievement of its goals and outcomes.” The guide also includes checklists and forms to document the monitoring activities.

Based on our discussions with management and our review of the *Core Monitoring Guide*, the *PAR Monitoring Procedure Manual*, the department’s 2021–2022 *Monitoring Guide*, and any monitoring reports released during our audit periods, we found the following repeated conditions:

- division staff did not conduct on-site programmatic monitoring of subrecipients for the Adult, Youth, or Dislocated Worker programs;

- division staff conducted a desktop programmatic review for only one of nine subrecipients in quarter 4, but did not conduct any desktop programmatic reviews during the other three quarters for the Adult, Youth, or Dislocated Worker programs; and
- when division staff conducted the quarter 4 desktop programmatic monitoring review, they did not follow the ETA's *Core Monitoring Guide*, including not monitoring program requirements such as participant eligibility.

Title 29, *United States Code*, Chapter 32, Section 3244(a)(4), "Monitoring," states, "Each Governor of a State shall conduct on an annual basis onsite monitoring of each local area within the State to ensure compliance with uniform administrative requirements." Pursuant to the Office of Management and Budget's *Uniform Grant Guidance* and Title 2, *Code of Federal Regulations* (CFR), Part 200, Section 332(d), "Requirements for pass-through entities," the department is required to monitor the local areas' activities "as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved."

Additionally, 20 CFR 683.410(b), "Administrative provisions under Title I of the Workforce Innovation and Opportunity Act," states that the Governor is responsible for developing the state monitoring system, which must

- provide for annual on-site monitoring reviews of local areas' compliance with 2 CFR part 200, as required by sec. 184(a)(3) of WIOA;
- ensure that established policies to achieve program performance and outcomes meet the objectives of WIOA and the WIOA regulations;
- enable the Governor to determine if subrecipients and contractors have demonstrated substantial compliance with WIOA and Wagner-Peyser Act requirements;
- enable the Governor to determine whether a local plan will be disapproved for failure to make acceptable progress in addressing deficiencies, as required in sec. 108(e) of WIOA; and
- enable the Governor to ensure compliance with the nondiscrimination, disability, and equal opportunity requirements of sec. 188 of WIOA, including the Assistive Technology Act of 1998 (29 U.S.C. 3003).

According to the division's Director of Program Integrity, the department met the annual on-site requirement through the PAR Unit's annual on-site fiscal reviews. However, based on our review, the PAR Unit's visits did not meet the requirements established in the monitoring guide or in ETA's *Core Monitoring Guide* because they did not include a review of all program requirements such as participants' eligibility.

Division's Responsibility to Meet Subrecipient Single Audit Requirements

Although the development boards submitted their Single Audit reports to the division, division management did not document the review to ensure that the development boards took action on any of the findings noted. We reviewed the nine development boards' Single Audit reports issued during the fiscal year ended June 30, 2022, and found that one Single Audit report contained a finding concerning an accounting error. For the audit finding, management did not require the development board to submit a corrective action. Additionally, division management did not issue a management decision letter for the finding noted. Pursuant to the Office of Management and Budget's *Uniform Grant Guidance* and "Audit requirements," 2 CFR 200.501,

- (a) Audit required.¹⁰ A non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of this part.

Furthermore, 2 CFR 200.332 requires the pass-through entity (in this case the Department of Labor and Workforce Development) to verify that all subrecipients that spend \$750,000 or more obtain a Single Audit within nine months after the subrecipient's fiscal year-end. As part of that Single Audit, if a subrecipient receives an audit finding, the department must issue a management decision within six months of the audit report's release, indicate if the department agreed with the finding, and describe any corrective action the subrecipient must take. Development boards submit their Single Audit reports annually to the division's Program Integrity Unit for the division's review and to obtain the division's management decision when there are findings.

Risk Assessment

Based on our review of both the division's and Internal Audit's 2021 Financial Integrity Act risk assessments, Internal Audit management identified the risk of failing to detect misuses of subrecipient grant funds by subrecipients and established corresponding controls in their risk assessment. However, the division did not identify and address the risk of inadequate subrecipient monitoring for programmatic activities and, as such, did not design and implement effective controls governing the required programmatic monitoring activities. Additionally, division management did not identify and address the risk of not reviewing subrecipients' Single Audit findings, not obtaining a corrective action plan, and not issuing a management decision letter.

¹⁰ An independent audit is an examination of financial records, accounts, business transactions, accounting practices, and internal controls conducted by a third party, such as a CPA firm.

EFFECT

When division staff do not perform sufficient subrecipient programmatic monitoring, management cannot reasonably ensure subrecipients have complied with federal statutes, regulations, and terms and conditions of the grant award; nor can management ensure that the subrecipients achieved subaward performance goals.

In addition, when management does not ensure staff follow written procedures for programmatic monitoring, the risk that management and staff will not prevent or detect unallowable program activities increases.

When division management does not review development boards' Single Audit results, including Single Audit findings, it increases the risk that management may be unaware of deficiencies identified by the auditors and may not ensure that subrecipient management takes action and responds to noncompliance or areas for improvement identified in Single Audits.

Additionally, federal regulations address actions that federal agencies may impose if a state entity does not comply with the U.S. Constitution, federal statutes, regulations, or the terms and conditions of a federal award. According to 2 CFR 200.208©, "Specific conditions," these actions may include

- requiring reimbursement instead of advance payments;
- not allowing the agency to proceed to the next phase until it submits evidence of acceptable performance;
- requiring additional, more detailed financial reports or additional project monitoring;
- requiring the agency to obtain technical or management assistance; or
- establishing other prior approvals.

If the federal agency determines the state agency cannot remedy its noncompliance through the above actions, 2 CFR 200.339, "Remedies for noncompliance," outlines additional actions the federal agency may take. Depending on the circumstances, these actions may include

- temporarily withholding payments until the noncompliance has been corrected,
- denying the use of funds,
- partly or fully suspending or terminating the federal award,
- suspending or debarring the agency,
- withholding further awards for the project or program, or
- pursuing other available legal remedies.



RECOMMENDATION

The Commissioner and division management should ensure staff are aware of their monitoring responsibilities and perform sufficient monitoring to identify areas of noncompliance. Management should ensure that division staff conduct monitoring in accordance with federal and state guidelines, including carrying out on-site monitoring and desktop reviews. The Commissioner and division management should implement effective controls to address the risks noted in this finding, update the risk assessment as necessary, and take action if deficiencies occur. As part of this process, management should assign staff to continually monitor risks and assess mitigating controls.

MANAGEMENT'S COMMENT

We concur. The Department of Labor and Workforce Development, Division of Workforce Services has implemented a new monitoring process in response to the prior-year audit observation. This new process, launched in October 2022, will ensure compliance with the on-site subrecipient programmatic monitoring requirement and the department's internal controls. A schedule has been created to monitor all subrecipients prior to September 2023 and reports are available to show progress. A checklist and review will be incorporated into the monitoring process to ensure subrecipients' Single Audit reports are received within nine months of fiscal year end and a management decision is provided within six months of receiving and reviewing the subrecipients' Single Audit report.

| | |
|-------------------------------------|---|
| Finding Number | 2022-006 |
| Assistance Listing Number | 17.225 |
| Program Name | Unemployment Insurance |
| Federal Agency | Department of Labor |
| State Agency | Department of Labor and Workforce Development |
| Federal Award Identification Number | CARES Act and UI-35676-21-55A-47 |
| Federal Award Year | 2020 through 2022 |
| Finding Type | Material Weakness and Noncompliance |
| Compliance Requirement | Eligibility |
| Repeat Finding | 2021-002 |
| Pass-Through Entity | N/A |

Questioned Costs

| Assistance Listing Number | Federal Award Identification Number | Description | Amount |
|---------------------------|-------------------------------------|---|----------|
| 17.225 | CARES Act | Mixed Earner Unemployment Compensation | \$51,100 |
| | | Federal Pandemic Unemployment Compensation | \$6,600 |
| | | Pandemic Unemployment Assistance | \$2,933 |
| | | Pandemic Emergency Unemployment Compensation | \$273 |
| | UI-35676-21-55A-47 | Disaster Unemployment Assistance – Humphreys, Dickson, Hickman, and Houston County Flooding | \$4,320 |



FINDING

As noted in the prior-year audit, the Department of Labor and Workforce Development paid Unemployment Insurance benefits to ineligible claimants due to ineffective internal controls

BACKGROUND

The Unemployment Insurance (UI) program is a federal–state partnership designed to ensure the economic security of workers who lose their jobs through no fault of their own. The U.S. Department of Labor provides grant funding for each state to design and administer its own UI program within federal requirements. In Tennessee, the Department of Labor and Workforce Development (the department) operates the state’s UI program to process claims and issue direct benefit payments to individuals during times of involuntary unemployment.

Regular Programs

Regular programs are permanent programs providing UI coverage to Tennessee wage and salary workers, including federal employees stationed in Tennessee and servicemembers separating from the military. There are currently three regular programs:

- **Tennessee Unemployment Compensation (Tennessee)** is the standard UI program, covering most Tennessee wage and salary workers. Employers pay quarterly state unemployment taxes into a trust fund from which the department distributes benefits to eligible claimants. Each employer’s unemployment tax rate is based in part on benefits collected by former employees.
- **Unemployment Compensation for Ex-Servicemembers (Ex-Service)** provides UI benefits to individuals transitioning from military service to the civilian labor force. Military branches do not pay unemployment taxes; instead, they reimburse the department dollar-for-dollar for all Ex-Service benefits paid.
- **Unemployment Compensation for Ex-Federal Employees (Ex-Federal)** is the UI program for federal government workers who lose their employment through no fault of their own. Federal agencies do not pay unemployment taxes; instead, they reimburse the department dollar-for-dollar for all Ex-Federal benefits paid.

Temporary Programs

Temporary programs are time-limited programs that the department activates in response to a major disaster or during periods of high unemployment. Prior to March 2020, the department could activate two temporary programs:

- **Disaster Unemployment Assistance (Disaster)** provides temporary benefits to individuals whose employment or self-employment has been lost or interrupted as a direct result of a presidentially declared major disaster, and who are not eligible for regular unemployment insurance. In fiscal year 2022, the department offered benefits for three major disasters.
- **Federal–State Extended Benefits (Extended)** is a temporary program activated during periods of high and rising state unemployment rates. When active, the program allows workers who have exhausted their entitlement to regular unemployment to claim up to 13 additional weeks of benefits with costs shared equally between the state and federal governments.

Pandemic Programs

Pandemic programs are temporary programs the federal government created and the department implemented in response to the COVID-19 pandemic. The federal government reimburses the department for 100% of benefits it pays to pandemic program claimants. These programs include the following:

- **Pandemic Unemployment Assistance (Pandemic)** is modeled on the Disaster program. From January 27, 2020, through July 3, 2021, it provided temporary benefits to workers who had exhausted, or were ineligible for, regular unemployment insurance (such as part-time workers, the self-employed, and contractors) and had lost work for certain COVID-19-related reasons.
- **Pandemic Emergency Unemployment Compensation (Pandemic Extension)** provided a maximum of 53 additional weeks of benefits to individuals who had exhausted their rights to regular unemployment insurance, for weeks of unemployment through July 3, 2021.
- **Federal Pandemic Unemployment Compensation (Pandemic Supplement)** provided a supplemental weekly payment to individuals who received at least \$1 in benefits from another UI subprogram. The weekly supplement was \$600 (in addition to the claimant's other benefits) for weeks of unemployment ending April 4, 2020, through July 25, 2020, and \$300 for weeks of unemployment ending January 2, 2021, through July 3, 2021.
- **Lost Wages Assistance (Lost Wages)** provided a supplemental weekly payment of \$300 to individuals who received at least \$100 in benefits from another UI program for weeks of unemployment from August 1, 2020, through September 5, 2020.
- **Mixed Earner Unemployment Compensation (Mixed Earner)** provided a supplemental weekly payment of \$100 to individuals receiving benefits other than Pandemic, whose prior earnings included both wages from traditional employment and at least \$5,000 from self-employment. Mixed Earner was payable for weeks of unemployment from December 27, 2020, through July 3, 2021.

Under federal law, the Pandemic, Pandemic Extension, Pandemic Supplement, and Mixed Earner programs expired on September 6, 2021; however, Governor Bill Lee opted to terminate Tennessee's participation in these programs early, effective July 3, 2021. Throughout fiscal year 2022, the department followed guidance set forth in the U.S. Department of Labor's Unemployment Insurance Program Letter 14-21, which instructed states to continue to process and pay backlogged benefits to eligible pandemic claimants for weeks of unemployment ending on or before the programs' termination date.

General Eligibility Criteria and Determination Processes for Unemployment Claims

The department uses the Geographic Solutions Unemployment System (GUS) application to process eligibility determinations for unemployment claims. Claimants submit an initial application for unemployment benefits in the system via the jobs4tn.gov website, which interfaces directly with GUS. GUS initiates various automated processes to help the department determine the claimants' eligibility for benefits. If these processes yield information that could potentially disqualify a claimant's eligibility, GUS flags the claim with an issue and attaches a work item. The work item triggers department personnel to manually review and resolve the issue on the claim. Management has configured business rules¹¹ in GUS to prevent claims with significant issues from paying benefits until department personnel have reviewed the claims to determine the claimants' eligibility.

The department's **major eligibility determination processes** are as follows:

Identity Verification

To deter individuals from filing fraudulent claims using stolen personally identifiable information, the department uses two identity verification mechanisms on every new claim filed:

1. LexisNexis identity verification software, integrated into GUS, presents the claimant with multiple-choice questions pertaining to the claimant's identity.
2. GUS interfaces with the Social Security Administration's databases to verify the accuracy of key personal information from the claimant's application.

If either method cannot authenticate a claimant's identity, GUS flags the claim with an issue to prevent payment and generates a letter instructing the claimant to submit two forms of identification within seven days. GUS routes a work item to a department Program Specialist as a prompt to check whether the claimant has submitted acceptable documentation and to resolve the issue or disqualify the claim as appropriate.

¹¹ Business rules are instructions programmed into GUS directing the system how to process claims in accordance with state and federal eligibility requirements.

Immigration Verification

The department's application for unemployment benefits collects citizenship information from all claimants. When a claimant identifies as a non-citizen, GUS flags the claim with an issue to prevent payment and generates a letter instructing the claimant to submit proof of lawful immigration and work authorization status within 10 days. GUS also interfaces with the U.S. Citizenship and Immigration Services' databases to verify the claimant's immigration status. GUS routes a work item to a department Program Specialist to determine whether the claimant has submitted acceptable proof, to review information GUS retrieved from U.S. Citizenship and Immigration Services, and to resolve the issue or disqualify the claim as appropriate.

Monetary Eligibility

The department determines a claimant's monetary eligibility for benefits and weekly benefit amount based on sufficient earnings from four quarters of recent employment ("base period"). The claimant provides base-period employment and earnings history when applying for benefits; the department uses various sources to verify this information (see **Table 1**).

Table 1
Sources of Base-Period Earnings Information

| Type of Earnings | Verification Sources |
|--------------------|---|
| Tennessee wages | Tennessee quarterly wage reports State law requires Tennessee employers to submit quarterly reports to the department, listing wages paid by employee name and Social Security Number. GUS automatically retrieves the claimant's base-period earnings from these reports. |
| Federal wages | Interstate Connection Network (ICON) ICON is a system that facilitates the exchange of wage and claims data between states and federal entities. GUS automatically interfaces with ICON to obtain base-period federal, military, or out-of-state wages for claimants who indicate they have earnings from one or more of these sources. |
| Military wages | |
| Out-of-state wages | |
| Self-employment | Claimant-provided evidence of self-employment When a claimant files for benefits based on self-employment, GUS generates a letter prompting the claimant to submit evidence of self-employment, including but not limited to tax returns, state or federal business licenses, and check stubs. |

Source: Auditor prepared from discussion with department management.

GUS generates a monetary determination letter to the claimant, listing the claimant's earnings from all base-period employers and the weekly benefit amount the claimant may be entitled to receive if the claimant meets all other eligibility criteria. The letter instructs the claimant how to report additional employers or wages to the department if the monetary determination appears incomplete or inaccurate.

Non-Monetary Eligibility

Non-monetary eligibility requires the department to establish that a claimant has lost their most recent employment due to no fault of their own. In general, a claimant meets this requirement in one of three ways:

1. lack of work – the employer laid off the employee or reduced the employee's working hours,
2. quit – the employee quit with good cause,¹² or
3. discharge – the employer terminated the employee because of performance issues other than gross misconduct.

Claimants select the reason for their unemployment on the initial application for benefits. GUS generates a request letter to the claimant's separating employer notifying the employer of the claim and the reason the claimant gave for unemployment. The employer has seven days to respond to the letter to dispute the claim.

GUS creates an issue and related work item on all disputed claims and claims involving quit or discharge from employment (even if the employer does not dispute the claim). The work item prompts a department adjudicator to evaluate the facts provided by both the claimant and the employer, to gather additional information if necessary, and to determine whether the claimant's separation qualifies for unemployment benefits under the applicable state or federal law.

The department's non-monetary eligibility determination processes differ for Disaster and Pandemic claims. GUS automatically flags Disaster claims for manual review and approval because claimants must provide documentation to support their eligibility for Disaster benefits. Until December 27, 2020, GUS did not routinely flag Pandemic claims for manual review because federal guidance instructed the department to accept a claimant's self-certification that employment was impacted for a qualifying COVID-19 reason as evidence of eligibility. The federal guidance specifically prohibited the department from requesting supporting documentation from Pandemic claimants except to address a reasonable suspicion of fraud.

¹² Department adjudicators determine whether a claimant quit for good cause on a case-by-case basis. In general, good cause exists if the claimant quit for reasons attributable to the employer (for example, workplace harassment or significant and adverse changes to conditions of employment). The department also accepts resigning to follow a spouse subject to military transfer orders as quitting with good cause. Personal reasons (such as lack of childcare or to return to school) do not meet the good cause standard.

After department personnel have resolved all issues requiring manual review on a claim, GUS issues a decision letter to the claimant and base-period employers explaining the department's basis for the decision and the parties' right to appeal within 15 days. Claimants have the right to appeal if the department denies their claim for benefits. Likewise, employers may appeal approved claims to protect their state unemployment tax rate from future increases.

Weekly Certifications

After filing an initial claim for benefits, claimants must file weekly certifications via jobs4tn.gov to attest to their continued ability to work and availability for work, disclose income earned during the week, and report on work search activities. GUS automatically disqualifies the week as ineligible for payments if a claimant either fails to certify or certifies no longer being unemployed, earning excess income, or not actively searching for and available to accept suitable work.

Overpayments

The department's eligibility determination processes serve as internal controls to prevent ineligible claimants from receiving unemployment benefits. The nature of the Unemployment Insurance program, however, is such that the department does not always have timely access to accurate information necessary to determine a claimant's eligibility for benefits. For example, the department must rely on claimants to accurately self-report earnings from temporary and part-time employment during the weekly certification process. The department does not receive corroborating data to validate a claimant's self-reported earnings until the department receives wage reports from employers at the end of each quarter. Therefore, management has established detective controls in the department's Benefit Payment Control unit to identify and investigate potentially improper payments. These controls include cross-matches to compare the department's claims data with information from external sources, such as

- state vital statistics records, to identify payments issued after a claimant's date of death;
- state inmate records, to identify payments issued to incarcerated individuals;
- state payroll records, to identify payments to active state employees;
- quarterly employer wage reports, to verify claimants' self-reported weekly earnings; and
- state and national directories of new hires, to identify claimants who continued claiming benefits after returning to work.

Upon determining that a claimant has received benefits to which the claimant is not entitled, whether due to fraud or error, a Benefit Payment Control auditor establishes an overpayment on the claimant's file. The department's UI Recovery unit is responsible for recouping overpayments and uses a variety of escalating techniques to achieve this purpose from establishing repayment plans with claimants to intercepting claimants' federal tax refunds. Furthermore, when a claimant with an outstanding overpayment debt qualifies for benefits on a new claim, federal and state law requires the department to apply new benefit payments toward the outstanding overpayment.

PRIOR AUDIT RESULTS

Our prior audit reported a finding that found multiple deficiencies related to Unemployment Insurance eligibility. Management concurred with the prior finding and attributed the conditions to the impact of the COVID-19 pandemic on claims volume and system issues. See **Table 2** for a list of finding conditions identified in our prior audit and their disposition in the current audit.

Table 2
Prior Audit Finding Conditions and Disposition

| Prior Audit Finding Condition | Disposition in Current Audit |
|--|------------------------------|
| The department issued Pandemic benefits to claimants who failed identity verification for Tennessee benefits. | Corrected |
| Department personnel did not verify claimant identities prior to payment. | Corrected |
| Department personnel did not verify claimants' lawful immigration status prior to payment. | Corrected |
| Claimants received incorrect weekly benefit amounts from the Tennessee, Extended, and Pandemic Extension programs. | Corrected |
| Claimants received Disaster and Pandemic benefits without providing evidence of past employment, and the department did not adjust weekly benefit amounts to reflect claimants' past earnings. | Partially Repeated |
| Claimants received Disaster, Pandemic, and Pandemic Extension payments while concurrently claiming or eligible for benefits from other unemployment programs. | Corrected |
| Ineligible claimants received Pandemic Supplement and Lost Wages benefits, and claimants received duplicate payments and incorrect weekly benefit amounts. | Corrected |
| Claimants received Mixed Earner benefits without providing evidence of past earnings from self-employment. | Repeated |
| Department personnel did not manually review and approve claims for Tennessee benefits to ensure claimants lost their jobs through no fault of their own. | Repeated |
| Claimants received benefits for weeks they did not qualify for unemployment because they were unable to work, unavailable to work, or not actively seeking work. | Corrected |
| The department paid benefits on claims filed under identities belonging to deceased individuals. | Repeated |

Source: Auditors determined disposition status based on our review of management's corrective action plan and our current audit results.

In addition to the repeated and partially repeated conditions from our prior audit, we identified a **new** condition wherein claimants received Pandemic benefits after the department disqualified their claims due to fraud (details included below).

CURRENT AUDIT RESULTS

We provide the results of our current audit below. As a result of our review, we identified \$60,906 in total federal questioned costs for the Pandemic, Pandemic Supplement, and Mixed Earner programs and \$4,320 in total federal questioned costs for the Disaster program. In addition, we identified \$9,900 in state questioned costs for improper benefits paid from the unemployment trust fund to ineligible Tennessee claimants. Title 2, *Code of Federal Regulations* (CFR), Part 200, Section 516(a)(3), requires us to report known and likely questioned costs greater than \$25,000 for a type of compliance requirement for a major program. For this program, we determined that known and likely questioned costs exceeded \$25,000.

CONDITIONS, CAUSE, AND CRITERIA

As noted in our prior audit findings related to Unemployment Insurance eligibility, department management did not design and implement internal controls, including controls integrated in its information systems, that ensured compliance with federal regulations. The existing control structure did not address the risks associated with the number, timing, nature, and complexity of the federal programs overseen by the department and the volume of applicants for these programs. Specifically, the internal control structure was not designed to manage the number of temporary programs implemented due to the pandemic and natural disasters in addition to changes in federal guidance for regular programs. While pandemic programs expired in the first week of fiscal year 2022, department management had to continue processing and paying backlogged claims throughout the year.

According to management, the department had to assess and respond to the risk of providing benefits to ineligible claimants against the risk of not providing timely benefits to eligible claimants. To help control the volume of new and continuing claims for benefits, management relied on GUS tools designed to reduce manual claims handling. These tools included a mass adjudication tool to batch resolve remaining issues on claims which department staff had already determined were eligible or ineligible for benefits, and analysis functions to allow management to identify groups of claims on which to apply the mass adjudication tool. These tools, however, did not always work as intended and resulted in the department unintentionally issuing benefits to ineligible claimants. These tools also did not address the root cause of system incidents, so management encountered recurring problems in GUS that the vendor had previously told management were fixed.

The department's ineffective internal controls for managing Unemployment Insurance eligibility resulted in the following specific conditions of noncompliance:

Claimants Received Mixed Earner Benefits Without Providing Evidence of Past Earnings From Self-Employment (Repeat Condition)

The U.S. Department of Labor issued operating guidance for the Mixed Earner program in Unemployment Insurance Program Letter 15-20, Change 3, which states,

Individuals who apply for MEUC [the Mixed Earner program] are required to submit documentation substantiating their self-employment income for purposes of the state determining their eligibility for MEUC. . . . Individuals may submit this documentation at any time while the MEUC program is in effect. . . . However, until the individual provides the documentation and the state can determine that it substantiates that the amount of self-employment income meets MEUC eligibility requirements, MEUC payments may not begin.

The federal guidance further established that claimants should provide a copy of their income tax return for the most recently completed tax year before applying for regular unemployment benefits. Acceptable documentation also includes pay stubs, bank receipts, business records, accounting ledgers, invoices, and billing statements that substantiate self-employment income of at least \$5,000 for the most recent tax year.

We obtained the population of 2,195 Mixed Earner payments, totaling \$219,310, that the department issued in fiscal year 2022. We tested a sample of 60 payments for compliance with Mixed Earner eligibility requirements. Based on our testwork, the department issued Mixed Earner benefits without verifying evidence of self-employment earnings for 47 of 60 (78%) payments tested. We identified a total of \$51,100 in known federal questioned costs for improper Mixed Earner payments.

Claimants Received Disaster Benefits for Claims Filed After the Application Deadline (Repeat Condition)

According to 20 CFR 625.5, Disaster benefits are payable to workers whose unemployment is caused by a presidentially declared major disaster. On filing deadlines, 20 CFR 625.8(a) states,

An initial application for DUA [Disaster benefits] shall be filed by an individual with the State agency of the applicable State within 30 days after the announcement date of the major disaster as the result of which the individual became unemployed . . . An initial application filed later than 30 days after the announcement date of the major disaster shall be accepted as timely by the State agency if the applicant had good cause for the late filing.

We obtained the population of 283 Disaster payments, totaling \$26,161, issued in fiscal year 2022 and used data analytics to identify 105 payments to 15 claimants who did not file for Disaster benefits within 30 days of the announcement of the major disaster. We then performed further testwork to determine whether each claimant showed good cause for the late filing. Based on this testwork, 11 of 15 claimants with late-filed applications (73%) did not show good cause for the late filing. In addition to the late filing, 9 of the 11 claimants did not appear to have a history of living or working in the

disaster-affected area and thus had a questionable claim regardless of the late filing. We identified federal questioned costs totaling \$4,320 for improper Disaster benefits for 11 late-filed claims.

A Claimant Received Pandemic Benefits Without Providing Evidence of Past Employment, and Department Personnel Did Not Manually Review and Approve the Claim for Tennessee Benefits (Repeat Condition)

From the population of 981,392 regular, Pandemic, and Pandemic Extension Unemployment Insurance (UI) payments, totaling \$209,587,661, that the department issued in fiscal year 2022, we selected a proportional sample of 70 payments to determine compliance with non-monetary eligibility requirements. Based on our testwork, we found the following:

- The department issued Pandemic benefits totaling \$120 and associated Pandemic Supplement benefits totaling \$300 to a claimant without verifying evidence of past employment. According to U.S. Department of Labor guidance, claimants who had an existing Pandemic claim as of December 27, 2020, were required to submit documentation as evidence of prior employment or self-employment within 90 days.
- The department issued Tennessee benefits totaling \$1,925 without manually reviewing and approving a claim to ensure the claimant lost his job through no fault of his own. Although the claimant's application listed 2 base-period employers, the department did not contact the employers to verify the propriety of the claim. Under Section 50-7-303(a), *Tennessee Code Annotated*, certain conditions render claimants ineligible for Tennessee benefits, such as voluntarily quitting work. Department personnel must adjudicate claims by reviewing information from the claimant and the claimant's most recent employer to assess whether the claimant is unemployed through no fault of their own.

Claimants Received Unemployment Benefits Filed Under Identities Belonging to Deceased Individuals (Repeat Condition)

We obtained the population of 391 work items created in fiscal year 2021 arising from the department's cross-match of unemployment payment data with Tennessee Department of Health vital statistics records. These work items direct Benefit Payment Control auditors to investigate payments issued to deceased individuals and stop future payments on those claims.

We cross-matched all 981,392 UI payments issued to 175,618 claimants, totaling \$311,990,120, that the department issued in fiscal year 2022 with the Tennessee Department of Health's vital statistics records. Historically, we have encountered data reliability issues with state vital statistics records, so we performed an additional cross-match with the U.S. Department of Treasury's Do Not Pay service to identify death dates of claimants registered in federal databases. The Do Not Pay service provided conclusive death validation for 23 claimants who received 124 payments, totaling \$40,082, for which the department did not have a corresponding work item. We performed testwork to ascertain whether the department detected benefits paid to these 23 deceased claimants.

Based on our testwork, we found the department did not detect improper payment of unemployment benefits to 10 of 23 (43%) deceased claimants tested. We determined that most of these individuals died before an unemployment claim was filed in their name, indicating identity theft. The department's mechanism to prevent filing of claims under deceased identities is the Social Security Administration and LexisNexis procedures described in the *Identity Verification* section of this finding. In these cases, however, Social Security Administration or LexisNexis controls were not effective for one of two reasons:

- for five claimants, the automated controls generated an issue on the claim to prevent payment, but an individual posing as the deceased claimant provided identification which department staff accepted as evidence to clear the issue; and
- for the other five claimants, the automated controls generated an issue on the claim to prevent payment; however, GUS inappropriately resolved the issue and issued payment instead of routing the claim to department personnel for manual review.

We identified federal questioned costs totaling \$7,876 (comprising \$6,300 Pandemic Supplement, \$1,303 Pandemic, and \$273 Pandemic Extension) for payments to deceased claimants, as well as \$7,975 in state questioned costs for Tennessee benefits.

Claimants Received Pandemic Benefits After Disqualification From Unemployment Program Due to Fraud (New Condition)

We obtained the population of 322,198 Pandemic Supplement payments, totaling \$102,402,459, issued in fiscal year 2022 and used data analytics to identify 12,341 payments with a high risk of noncompliance¹³ with Pandemic Supplement eligibility requirements. We tested a random, nonstatistical sample of 60 payments for compliance with Pandemic Supplement requirements. While our testwork did not disclose any improper Pandemic Supplement payments, it did identify 2 payments involving claimants the department had disqualified from receiving benefits due to claiming unemployment while incarcerated. Despite the disqualification, the department issued Pandemic benefits totaling \$1,510 to these claimants after the disqualification's effective date.

In accordance with Section 50-7-303(a), *Tennessee Code Annotated*,

A claimant shall be disqualified for benefits . . . For the week or weeks in which the administrator finds that the claimant has made any false or fraudulent representation or intentionally withheld material information for the purpose of obtaining benefits . . . In addition, the claimant shall remain disqualified from future benefits so long as any portion of the overpayment or interest on the overpayment is still outstanding.

¹³ We defined Pandemic Supplement payments as those with a high risk of noncompliance if they (1) did not appear to be paid in conjunction with at least \$1 of benefits from another UI subprogram, or (2) did not appear to be paid in the correct amount of \$600 for weeks of unemployment ending April 4, 2020, through July 25, 2020, or \$300 for weeks of unemployment ending January 2, 2021, through July 3, 2021.

EFFECT

Without internal control processes designed to address and adapt to periods of high unemployment claims volume, the department increases the risk of making improper payments to ineligible claimants. By not ensuring the vendor identifies and takes corrective action to fix claims processing errors within GUS, department management increases the risk of information systems controls not operating as designed or achieving the desired result.

Additionally, federal regulations address actions that federal agencies may impose if a state entity does not comply with the U.S. Constitution, federal statutes, regulations, or the terms and conditions of a federal award. According to 2 CFR 200.208(c), “Specific conditions,” these actions may include

- requiring reimbursement instead of advance payments;
- not allowing the agency to proceed to the next phase until it submits evidence of acceptable performance;
- requiring additional, more detailed financial reports or additional project monitoring;
- requiring the agency to obtain technical or management assistance; or
- establishing other prior approvals.

If the federal agency determines the state agency cannot remedy its noncompliance through the above actions, 2 CFR 200.339, “Remedies for noncompliance,” outlines additional actions the federal agency may take. Depending on the circumstances, these actions may include

- temporarily withholding payments until the noncompliance has been corrected,
- denying the use of funds,
- partly or fully suspending or terminating the federal award,
- suspending or debaring the agency,
- withholding further awards for the project or program, or
- pursuing other available legal remedies.



RECOMMENDATION

The Commissioner of Labor and Workforce Development should work with Unemployment Insurance program management to design and implement internal controls to mitigate the risks of making improper payments to ineligible claimants. Such internal controls should ensure the department complies with state and federal program requirements. Management should review the exceptions identified and, when appropriate, disqualify ineligible claimants and initiate recovery of improper payments.

Management must work with their vendor partner to identify and implement any necessary coding changes to retroactively correct improper system handling of claims and benefit payments. Management should ensure information system controls operate as designed and achieve the desired result and ensure their vendor partner takes appropriate action to remedy any deficiencies. Although management demonstrated ongoing monitoring of information systems operations by identifying deficiencies and requesting the necessary corrective actions, we identified further deficiencies within the GUS system and its operations; therefore, management should direct the vendor to increase the testing of changes to the system and direct the vendor to make necessary changes for ongoing system deficiencies.

MANAGEMENT'S COMMENT

We concur.

Since the phrase “as noted in the prior-year audit” was used in the finding, the department will also reference the prior year response in some instances where relevant.

The many years’ worth of claims filed during the pandemic has already been acknowledged multiple times. Having stated that fact, the department does acknowledge that some mistakes were made in the processing of so much work but, in the guided effort by USDOL and state leadership to pay citizens as fast as we could. Still, all decisions were made with the highest integrity for the program as the goal.

As mentioned before at the beginning of the pandemic, the department was staffed by their funding grant for a 3.5% unemployment rate. That, and the fact that only “merit” staff can resolve or make decisions on unemployment claims, the tone was set for either working at our same pace or making the best decisions for the highest number of customers possible. Working at our same pace would have put us years down the road determining some customers’ eligibility. Again, that wasn’t sufficient for USDOL and state leadership. So, we went with making the best decisions for the highest number of customers. During this time, the department thoroughly documented the number of incidents that occurred within the application by inputting OPCs (service tickets to the vendor) for corrections to be made, in addition to the many new programs that were having to be built at the same time. Auditors agreed and even mentioned in last year’s audit that the department took measures to address these issues. Again, as previously mentioned, these efforts did not always prevent the issues from reappearing within the application.

In conclusion, the department showed their willingness to address issues, make the best decisions possible facing the circumstances, and move forward as quickly as possible to help citizens in need. As mentioned by the auditors, 7 of the 11 finding circumstances from the previous audit were corrected. Along with us concurring this year, this shows the department is making every effort to administer the UI program with the utmost integrity. The department does recognize that application errors took place; however, it is widely recognized at a state level that the department is moving away from their current benefits vendor to another in hopes of alleviating as many application errors as possible in administering the program. The department does also recognize that errors took place from a staff standpoint, for instance in the biggest monetary circumstance, the MEUC program. There is no denying that staff working in the UI division have been asked, during very unpredictable circumstances, to learn an incredible amount of new information in a very short period of time, and often with changing instructions. We acknowledge those mistakes where they occurred and have also addressed each with further training and corrections.

Regarding the questioned costs, the department is in the process of establishing all overpayments in the order we receive them.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

DEPARTMENT OF FINANCE AND ADMINISTRATION

Finding 2022-007: As noted in the prior audit, management did not address the division's CoverKids eligibility process deficiencies, resulting in \$22,358 in federal and state questioned costs

| | |
|------------------------------|--|
| Finding Number | 2022-007 |
| Assistance Listing Number | 93.767 |
| Program Name | Children’s Health Insurance Program (CHIP) |
| Federal Agency | Department of Health and Human Services |
| State Agency | Department of Finance and Administration |
| Federal Award Identification | |
| Number | 2105TN5021 and 2205TN5021 |
| Federal Award Year | 2021 and 2022 |
| Finding Type | Material Weakness and Noncompliance |
| Compliance Requirement | Eligibility |
| Repeat Finding | 2021-010 |
| Pass-Through Entity | N/A |
| Questioned Costs | \$18,053 |



FINDING

As noted in the prior audit, management did not address the division’s CoverKids eligibility process deficiencies, resulting in \$22,358 in federal and state questioned costs

BACKGROUND

The Division of TennCare (division) oversees CoverKids, Tennessee’s Children’s Health Insurance Program. Funded at both the federal and state levels, the program provides health insurance coverage to uninsured, low-income children and pregnant women not otherwise eligible for Medicaid. From July 1, 2021, through June 30, 2022, the division made two types of payments on behalf of CoverKids members:

- monthly capitation payments to the managed care organizations;¹⁴ and
- reimbursements to benefit managers for services, such as pharmacy and dental services.

Division’s Eligibility Determination Process for CoverKids Applicants and Members

Initial Eligibility Process

CoverKids applicants apply for eligibility using TennCare Connect, the public-facing web portal of the division’s Tennessee Eligibility Determination System (TEDS). In addition to TennCare Connect, the division continues to accept applications through each of following methods:

¹⁴ The division contracts with three managed care organizations and only pays them a capitation rate per member per month to provide services to CoverKids members.

- by phone or online through the Federally Facilitated Marketplace;¹⁵
- by phone or a paper application;
- online through the TennCare Access partner portal;¹⁶ or
- by visiting a Department of Human Services office for in-person assistance with applying online, by paper, or by phone.

Generally, staff manually enter information received from phone and paper applications into TEDS, while information from online applications automatically uploads into the system. TEDS then automatically processes and verifies the applicant's demographic, income, and household information against multiple state and federal databases to determine if the applicant is eligible for any available TennCare or CoverKids eligibility category, thereby removing the need for human intervention in many cases. If the applicant's eligibility determination requires human intervention, such as when the system identifies discrepancies in application information or cannot verify information, the system automatically assigns an eligibility caseworker to process the application manually in TEDS.¹⁷

Eligibility Renewals Paused

Pursuant to the Families First Coronavirus Response Act, the division is not permitted to terminate members who were enrolled when the federal COVID-19 public health emergency (PHE) period began, with limited exceptions. As such, the division paused CoverKids eligibility renewals, eligibility changes to lower categories, and terminations on March 18, 2020. During this pause, the division may only terminate CoverKids coverage for existing members who die; voluntarily terminate coverage; become residents of another state; or, for members with pregnancy coverage, when the member's postpartum period ends. The PHE remained in effect during the fiscal year ended June 30, 2022.¹⁸

PRIOR AUDIT RESULTS

As noted in the prior audit, the division did not have an effective key internal control for ensuring that caseworkers determine eligibility correctly. Additionally, we identified a TEDS system error that prohibited the termination of benefits for members with CoverKids pregnancy coverage once their postpartum periods ended.

¹⁵ The U.S. Department of Health and Human Services operates the Federally Facilitated Marketplace, an organized marketplace of health insurance plans where individuals can apply for health insurance, including Medicaid and CoverKids.

¹⁶ The division partners with the Department of Health, certain hospitals, and certain long-term care providers to assist an individual in the application process.

¹⁷ According to division management, TEDS is a task-based system where an eligibility caseworker may have to manually verify an applicant's information (such as Social Security Administration payment history or family composition) to continue processing eligibility.

¹⁸ The federal government extended the PHE through January 11, 2023. CMS instructed states to begin redeterminations as early as February 1, 2023, and to complete all redeterminations by May 31, 2024.

In management's comments to the prior finding, management stated that their TEDS contractor developed a new TEDS system update, implemented on December 13, 2021, to correct the system issue and terminate the members' postpartum benefits. Management also stated that they are now using a secondary review process for newly hired staff and staff who are undergoing Process Improvement Plans.

CONDITION, CRITERIA, AND CAUSE

For the current audit, we determined that while division management attempted to address the TEDS system error that allowed ineligible members to continue with coverage, we still found several ineligible members during our audit period. Additionally, we identified an instance in which staff members incorrectly determined a member eligible for CoverKids when he did not meet the residency requirement and an instance in which TEDS prohibited the termination of coverage for an individual who aged out of CoverKids. These eligibility process deficiencies resulted in \$22,358 in questioned costs, \$18,053 of which were federal and \$4,305 were state questioned costs. For major programs such as the Children's Health Insurance Program (CHIP), Title 2, *Code of Federal Regulations* (CFR), Part 200, Section 516(a)(3), "Audit findings," requires us to report known and likely questioned costs greater than \$25,000 for a type of compliance requirement for a major program. While cumulative known questioned costs for all errors did not exceed \$25,000, we determined that likely questioned costs exceeded \$25,000.

Payment Testwork

To determine whether management made capitation payments on behalf of eligible CoverKids members, we tested a random, nonstatistical sample of 60 capitation payments made between July 1, 2021, and June 30, 2022, totaling \$11,315. The sample was taken from a population of 513,326 capitation payments totaling \$122,631,382.

Based on our review, for 5 of 60 payments tested (8%), eligibility caseworkers and TEDS did not verify the members' eligibility, and the members were ineligible for coverage in the month sampled.

- For 1 of 60 CoverKids capitation payments tested, an eligibility caseworker approved an individual for coverage despite information stating the individual had moved out of state and no longer met the Tennessee residency requirement. Although the child was included in a renewal application on March 29, 2022, management could not provide documentation that he had returned to Tennessee prior to that date. As a result of this error, we identified \$1,083 in federal questioned costs and an additional \$258 in state questioned costs.

According to the state plan, the division provides CoverKids coverage to otherwise eligible residents of the state. The state plan further explains that a child's continuous eligibility period ends when, among other things, they are no longer a resident of the state.

- For 1 of 60 CoverKids capitation payments tested, neither TEDS nor an eligibility caseworker terminated coverage for a member once they turned 19. As a result of this error, we identified \$1,514 in federal questioned costs and an additional \$361 in state questioned costs.

According to the state plan, the division provides continuous eligibility for CoverKids coverage to eligible members for a period of 12 months. The state plan further explains that a child's continuous eligibility period ends when, among other things, they reach 19 years of age.

- For 3 of 60 CoverKids capitation payments tested, neither TEDS nor an eligibility caseworker terminated coverage for members once their postpartum coverage ended. As a result of these errors, we identified \$1,373 in federal questioned costs and \$328 in state questioned costs.

During the prior audit, we alerted management that its federal grantor, the Centers for Medicare and Medicaid Services (CMS) published guidance through a January 6, 2021, Frequently Asked Questions (FAQ) for the Family First Coronavirus Response Act. This FAQ clarified that agencies should terminate CoverKids coverage for members who qualified for the program due to their pregnancy status at the conclusion of their postpartum period, provided they do not qualify for another program. Management concurred with our findings and began working with the division's TEDS contractor to implement updates that would allow for these terminations.

As part of our current testwork, we discussed with management the FAQ again in response to the current audit results, and management acknowledged that the division should have terminated coverage for the two members who were not U.S. citizens or qualified noncitizens and cited TEDS systems issues as the cause for not doing so. However, management also stated that they were unable to terminate coverage for the other member, as they were a U.S. citizen and therefore may qualify for another program. When division management reached out to CMS for clarification, CMS representatives confirmed on November 18, 2022, that the division should terminate coverage for all members with pregnancy coverage, regardless of citizenship status, once their postpartum period ends.

Extended Postpartum Eligibility Testwork

Due to the ongoing issues with postpartum eligibility, we performed additional testwork for capitation payments made on behalf of pregnant women from our sample to determine whether any additional payments were made outside of their postpartum period. Specifically, we expanded the scope of our testwork to look at all capitation payments paid for the nine individuals during the fiscal year, totaling \$46,618.

We found in our expanded review, that for two individuals, the division ultimately terminated coverage five or more months after the postpartum period. For another individual, although the member was eligible for coverage during the month in our sample the member later became ineligible

and management failed to terminate coverage. As a result of these three additional errors, we identified a total \$14,083 in federal questioned costs and an additional \$3,358 in state questioned costs.

Risk Assessment

We reviewed the Division of TennCare’s December 2021 Financial Integrity Act Risk Assessment and determined that management listed the risk of an eligibility caseworker or TEDS performing inaccurate eligibility determinations, case changes, and redeterminations. Management identified two controls to mitigate this risk as it relates to TEDS and three controls to mitigate this risk as it relates to eligibility caseworkers:

- TEDS will generate standard and specialized reports relating to system functionality and worker performance;
- the Compliance and Policy Group (CPG) will monitor the performance of the interfaces that feed information from, and into, TEDS;
- Eligibility Operations Group (EOG) supervisors and CPG staff will review a sample of cases authorized by each direct report;
- CPG will provide training regarding system functionality to new employees, and to existing employees as requested; and
- CPG will perform quality checks on a random sample of case actions performed by EOG employees.

However, based on the results of our review, the controls in place did not identify the conditions noted in this audit.

The U.S. Government Accountability Office’s *Standards for Internal Control in the Federal Government* (Green Book) provides a comprehensive framework for internal control practices in federal agencies and serves as a best practice for other government agencies, including state agencies. According to Green Book Principle 7, “Identify, Analyze, and Respond to Risks,”

7.09 . . . When risk response actions do not enable the entity to operate within the defined risk tolerances, management may need to revise risk responses or reconsider defined risk tolerances. Management may need to conduct periodic risk assessments to evaluate the effectiveness of the risk response actions.

EFFECT

When division staff and TEDS do not process CoverKids eligibility determinations and terminations correctly, the division increases the risk of keeping ineligible individuals on its membership rolls,

thereby allowing them to receive CoverKids benefits for which they are not entitled to receive resulting in costs not allowable under the federal Children's Health Insurance Program.

Additionally, federal regulations address actions that the U.S. Department of Health and Human Services (HHS) may impose if a state entity does not comply with the U.S. Constitution, federal statutes, regulations, or the terms and conditions of a federal award. According to 45 CFR 75.207(b), "Specific award conditions," these actions may include

- requiring reimbursement instead of advance payments;
- not allowing the agency to proceed to the next phase until it submits evidence of acceptable performance;
- requiring additional, more detailed financial reports or additional project monitoring;
- requiring the agency to obtain technical or management assistance; or
- establishing other prior approvals.

If the federal agency determines the state agency cannot remedy its noncompliance through the above actions, 45 CFR 75.371, "Remedies for noncompliance," outlines additional actions HHS may take. Depending on the circumstances, these actions may include

- temporarily withholding payments until the noncompliance has been corrected,
- denying the use of funds,
- partly or fully suspending or terminating the federal award,
- initiating suspension or debarment proceedings,
- withholding further awards for the project or program, or
- pursuing other available legal remedies.



RECOMMENDATION

The Assistant Commissioner of Member Services should ensure that the division stays aware of fundamental guidance from its federal grantor on eligibility determinations. The Assistant Commissioner should also ensure that eligibility caseworkers are fully trained so that they understand their responsibilities relating to CHIP eligibility and can properly determine if members are eligible for CoverKids benefits.

In addition, the Assistant Commissioner should work with the TEDS contractor to ensure the system fix is operating as designed. Furthermore, the division should determine any additional unallowable payments made on behalf of members whose postpartum eligibility period has ended.

Management should evaluate the effectiveness of control activities for the risks identified in this finding, update the risk assessment as necessary, and take action if deficiencies occur. As part of this process, management should assign staff to continually monitor risks and assess mitigating controls.

MANAGEMENT'S COMMENT

We concur.

For one of the CoverKids child cases, a worker failed to update reported residency information that would have resulted in immediate termination. For the second child case noted, the original worker took appropriate action, but the termination errored out as a business exception and later required manual intervention. Both of these individuals were closed effective November 30, 2022.

The three cases CoverKids Pregnancy cases identified were recently pregnant women who were not removed from the program quickly enough after giving birth, but only two were related to systems issues stemming from COVID-19 system changes. The first new mother was not closed because another member of the household had a pending eligibility segment that would not allow partial authorization. The second individual was not terminated timely due to an issue with a COVID-19 data fix script. The third case was related to a misinterpretation of CMS guidance related to pregnant women. TennCare understood from federal guidance that CHIP pregnant women must be reviewed for coverage in other categories 60 days after giving birth. The misinterpretation occurred in relation to women who were potentially eligible to move to a TennCare Medicaid category after giving birth, but did not return requested verifications. COVID guidance from CMS for the Medicaid population has been to provide continuous coverage in that situation and TennCare inadvertently applied the same guidance to new mothers in the CHIP population. All three of these issues have now been corrected in the eligibility system and anyone impacted has either been terminated or is pending response to new notices. It is important to note that if the Governor's FY2024 budget passes, women in this scenario will be eligible for 12 months post-partum coverage rather than 60 days.

TennCare has all risk assessment mitigation strategies in place and those strategies prevent or reduce a multitude of risks to the program. Although internal controls cannot and do not eliminate 100% of errors, TennCare continues to have dedicated staff monitoring documented mitigation strategies to limit

the number of eligibility errors in our program. These strategies are explicitly designed to reduce program risk and our processes meet and often exceed that standard. While we would love to see absolute perfection in the eligibility program, that is simply not realistic for eligibility operations processing millions of transactions each year. Further, TennCare improves the risk assessment and mitigation strategies through well-established processes to regularly review and update the assessment. This is in addition to the continual monitoring of both the TEDS system and our manual eligibility processes.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

DEPARTMENT OF EDUCATION

Finding 2022-008: As noted in the prior audit, department management did not appropriately calculate grant allocations to local educational agencies

Finding 2022-009: As noted in the prior audit, department management did not calculate and allocate Title IV to local educational agencies in accordance with federal regulations

Finding 2022-010: Department of Education management did not have effective internal controls over maintenance of effort requirements and was unable to provide underlying maintenance of effort documentation for the Special Education Cluster

Finding 2022-011: As noted in the prior audit, program and fiscal staff for the Department of Education did not comply with Federal Funding Accountability and Transparency Act reporting requirements for the Education Stabilization Fund

| | |
|-------------------------------------|--|
| Finding Number | 2022-008 |
| Assistance Listing Number | 84.010, 84.367, 84.424, and 84.425U |
| Program Name | Title I Grants to Local Educational Agencies Supporting Effective Instruction State Grants Student Support and Academic Enrichment Program Education Stabilization Fund |
| Federal Agency | Department of Education |
| State Agency | Department of Education |
| Federal Award Identification Number | S010A170042, S010A180042, S010A190042, S010A200042, S010A210042, S367A180040, S367A190040, S367A200040, S367A210040, S424A180044, S424A190044, S424A200044, S424A210044, and S425U210047 |
| Federal Award Year | 2017 through 2022 |
| Finding Type | Material Weakness and Noncompliance |
| Compliance Requirement | Eligibility (84.010, 84.367, 84.424, 84.425U) Matching, Level of Effort, Earmarking (84.010) |
| Repeat Finding | 2021-015 |
| Pass-Through Entity | N/A |
| Questioned Costs | N/A |



FINDING

As noted in the prior audit, department management did not appropriately calculate grant allocations to local educational agencies

BACKGROUND

The Tennessee Department of Education (the department) is the pass-through entity for federal programs and distributes funds to the state's 146 local educational agencies (LEAs) under the following programs administered by the U.S. Department of Education (USDOE):

- Title I Grants to Local Educational Agencies¹⁹ (Title I),
- Supporting Effective Instruction State Grants²⁰ (Title II),

¹⁹ Title I Grants to Local Educational Agencies is a federal program to improve the teaching and learning of children who are at risk of not meeting challenging academic standards and who reside in areas with high concentrations of children from low-income families.

²⁰ Supporting Effective Instruction State Grants is a federal program to provide funds to state and local educational agencies to increase student achievement consistent with the state's challenging academic standards; improve the quality and effectiveness of teachers, principals, and other school leaders; increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and provide low-income and minority students greater access to effective teachers, principals, and other school leaders.

- Student Support and Academic Enrichment Program Grants²¹ (Title IV), and
- the Elementary and Secondary School Emergency Relief (ESSER) component of the Education Stabilization Fund.²²

The department received federal funding as presented in **Table 1**.

Table 1
Department's Federal Funding for Fiscal Year 2022 by Program

| Program | Total Federal Award Amount | LEA Allocation | State Administration and Activities |
|---------------------|----------------------------|----------------|-------------------------------------|
| Title I | \$323,379,041 | \$298,169,009 | \$25,210,032 |
| Title II | 42,693,753 | 40,196,169 | 1,280,812 |
| Title IV | 23,860,733 | 22,667,697 | 1,193,036 |
| ESSER ²³ | 2,487,638,081 | 248,763,808 | 2,238,874,272 |

Source: Department documentation.

Department's Responsibilities as a Grant Administrator

As outlined in Title 2, *Code of Federal Regulations* (CFR), Part 200, Section 303, as a grant administrator for federal funds, the department must

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. . . . (c) evaluate and monitor the non-Federal entity's compliance with statutes, regulations and the terms and conditions of Federal awards. . . . (d) take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.

Overview of Allocation Distribution by Funding Source

Title I

Title I is comprised of four grant formulas: basic, concentration, targeted, and education finance incentive grants. USDOE determines the amount to allocate to each state and each LEA based on

²¹ The Student Support and Academic Enrichment Program is a federal program to improve students' academic achievement by providing all students with access to a well-rounded education, improving school conditions for student learning, and improving the use of technology to improve academic achievement and digital literacy of all students.

²² Elementary and Secondary School Emergency Relief is one subprogram of the Education Stabilization Fund, the program under which the U.S. Department of Education was allocated federal relief funds, for the purpose of providing LEAs with emergency relief funds to address the impact of COVID-19 on elementary and secondary schools.

²³ Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, ESSER 3.0.

their formula children²⁴ counts. When applicable, the department must then adjust the USDOE allocation amounts

1. when LEAs consolidate or separate, when area boundaries are redrawn, or when changes have occurred since the Census Bureau updated its list of LEAs;²⁵ and
2. for special LEAs that are not on the list of traditional LEAs provided to the USDOE by the Census Bureau.²⁶

For all students enrolled in special LEAs, the department must determine under which traditional LEA the student is counted. The department uses this information to transfer funding from the traditional LEA to the special LEA based on the formula children criteria.

Once the department adjusts the original USDOE allocation for the special LEAs, it must then further adjust the allocations to ensure each LEA receives at least its hold-harmless amount.²⁷ The department determines which LEA allocations do not meet the LEAs' hold-harmless amount, and the department proportionately reduces or raises allocations to meet the hold-harmless amount.

Title II

USDOE provides the department with Title II funding totals but does not determine how much should be allocated to each LEA. To allocate Title II funding, the department reduces the total funding by the state's administration and activities set-aside²⁸ and then allocates the remaining funds to the LEAs. The amount allocated to each LEA is determined based on the following:

- 20% based on the number of children ages 5 to 17 residing in the LEA's area; and
- 80% based on the number of children ages 5 to 17 residing in the LEA's area with families below the poverty line.

²⁴ According to 34 CFR 200.70, Formula children include children ages 5 to 17 who are "(1) From families below the poverty level based on the most recent satisfactory data available from the Bureau of the Census; (2) From families above the poverty level receiving assistance under the Temporary Assistance for Needy Families program under Title IV of the Social Security Act; (3) Being supported in foster homes with public funds; and (4) Residing in local institutions for neglected children."

²⁵ For our audit period, this adjustment was not applicable.

²⁶ The department's special LEAs include the Achievement School District, the State Board of Education, and the state's special schools. Tennessee's Special School Districts include the Tennessee School for the Blind, the Tennessee School for the Deaf Knoxville, the Tennessee School for the Deaf Nashville, the West Tennessee School for the Deaf, and the Alvin C. York Institute.

²⁷ Hold-harmless requires the department to allocate to an LEA at least a certain percentage of its prior-year allocation—85%, 90%, or 95%, depending on the LEA's proportion of formula children.

²⁸ According to the Elementary and Secondary Education Act of 1965, as amended by the Every Student Succeeds Act, Section 2101(c)(1), "each State that receives an allotment under subsection (b) for a fiscal year shall reserve not less than 95 percent of such allotment to make subgrants to local educational agencies for such fiscal year, as described in section 2102." The department uses the remaining 5% for state administration costs.

To determine the allocation to special LEAs, staff use population counts that they determined during the Title I allocation process as described above.

Title IV and ESSER

The department uses the Title I allocations to determine Title IV and ESSER allocations to LEAs. Title IV allocations should be proportionate to the Title I allocations the LEA received in the **preceding** fiscal year. ESSER allocations should be proportionate to Title I allocations for the **most recent** fiscal year.

PRIOR AUDIT RESULTS

Department's Noncompliance and Inadequate Controls

As we first reported in the *2021 State of Tennessee Single Audit Report* (Finding 2021-015), in April 2021, the USDOE's Office of Elementary and Secondary Education (OESE) conducted a performance monitoring review of multiple programs and found the department incorrectly calculated its funding allocations to LEAs under the Title I and Title II programs. Because the department must use the Title I allocations to determine Title IV and ESSER allocations to LEAs, the department also incorrectly allocated these programs. OESE stated in the *Tennessee Consolidated Performance Review Report #2 of 2 FY 2021*, dated November 30, 2021,²⁹ that for the special LEAs, the department

determines their allocations for [Title I and Title II] based on their enrollment. This approach is inconsistent with the requirements . . . for Title I, Part A because [the department] does not derive a Title I, Part A formula count for these LEAs or determine whether they meet the eligibility criteria under each formula. The approach is also inconsistent with the Title II, Part A requirements . . . because [the department] is allocating 100 percent based on the number of students in the LEA rather than 20 percent.

OESE also found that the department did not apply hold-harmless requirements for Title I for each of the four formula grants. The department instead determined if LEAs met hold-harmless requirements based on the **total** Title I allocations.

As noted in our prior finding, department management failed to update their allocation procedures to conform to the 2016 Every Student Succeeds Act (ESSA), which changed the Title I federal allocations methodology beginning in 2018. Specifically, management stated that turnover contributed to staff missing the change to ESSA requirements and, as such, the Title I allocation process was never updated to reflect the changes to the law. As a result, management and staff were unaware of the allocation problems until OESE performed their review and released their report.

²⁹ Tennessee Consolidated Performance Review Reports can be found at <https://oese.ed.gov/files/2021/11/TDOE-Performance-Review-Report-Part-1.pdf> and <https://oese.ed.gov/files/2021/11/TDOE-Performance-Monitoring-Review-Report-2.pdf>

Department management concurred and stated,

The department's Chief of Districts and Schools will continue to work with the U.S. Department of Education to finalize and obtain approval of a corrective action plan and once approved will promptly address the LEAs Title I, II and Title IV allocations for fiscal years 2018 through 2022 as needed.

Management in its six-month follow-up stated,

We are actively working with U.S. Dept of Education (USDOE) to correct prior years, including if allocations should be adjusted retroactively. USDOE has approved FY2018 and FY2019 corrections and are reviewing proposed FY2020 - FY2023 corrections. USDOE approval is needed before finding 2021-015 can be considered fully corrected. Corrections are implemented as received. Estimated completion date is 3/31/23.

CURRENT CONDITION AND CAUSE

Status of Corrective Action to Address Lack of Internal Control and Noncompliance

Based on the 2021 performance monitoring review conducted by the USDOE's Office of Elementary and Secondary Education, the department began working with OESE in late summer/fall of 2021 to develop and implement corrective action. As part of their corrective action, management has begun working with OESE to develop an updated allocation process to calculate Title I and Title II allocations in accordance with the current federal regulations and is continuing to work with OESE to recast all affected years, 2018 through 2022.

Based on our discussions with management and review of OESE approved allocations, as of January 2023, the department has provided and OESE has approved the 2018, 2019, and 2020 allocations. Management also indicated that OESE is currently reviewing the 2021 and 2022 fiscal year allocations and that they still expect approvals by March 2023.

Given management's ongoing involvement with OESE to obtain approval for the remaining fiscal year allocations (2021 and 2022), department management had to process the current allocations based on incorrect data; therefore, we did not perform allocation testwork for this audit scope. Management plans to amend/adjust these current allocations once they have approval from OESE regarding these two prior fiscal years. We, however, are reporting this finding to fulfill our reporting responsibilities under the Office of Management and Budget's Compliance Supplement and the requirement of 2 CFR 200.

Current Risk Assessment

Because of the issues we identified, we reviewed the department's December 2021 Financial Integrity Act Risk Assessment and determined that management listed the risk of "Noncompliance with the specific requirements that are unique to each Federal program and are found in the laws, regulations,

compliance supplement, and the provisions of contract or grant agreements pertaining to the program” and identified controls to mitigate the risk including “Staff participates in regular training to be aware of all rules, regulations and laws.” However, we determined department management did not identify this risk in all divisions that provide oversight of federal programs. Without having appropriate risk response to identify, analyze, and respond to changes, management fails to mitigate the risk and increases the likelihood of error and noncompliance.

EFFECT

Federal regulations address actions that federal agencies may impose if a state entity does not comply with the U.S. Constitution, federal statutes, regulations, or the terms and conditions of a federal award. According to 2 CFR 200.208(c), “Specific conditions,” these actions may include

- requiring reimbursement instead of advance payments;
- not allowing the agency to proceed to the next phase until it submits evidence of acceptable performance;
- requiring additional, more detailed financial reports or additional project monitoring;
- requiring the agency to obtain technical or management assistance; or
- establishing other prior approvals.

If the federal agency determines the state agency cannot remedy its noncompliance through the above actions, 2 CFR 200.339, “Remedies for noncompliance,” outlines additional actions the federal agency may take. Depending on the circumstances, these actions may include

- temporarily withholding payments until the noncompliance has been corrected,
- denying the use of funds,
- partly or fully suspending or terminating the federal award,
- suspending or debarring the agency,
- withholding further awards for the project or program, or
- pursuing other available legal remedies.

CRITERIA

Title I

In its review report, OESE summarized 34 CFR 200.72 and stated that for each special LEA, management

must estimate the number of Title I, Part A formula children for that LEA by deriving the equivalent of the most recently available poverty estimates from the U.S. Census Bureau's Small Area and Income Population Estimates (SAIPE) branch, which the Department provides to each [state]. [A state] must then use the derived formula count to determine whether the LEA meets the eligibility criteria under each Title I, Part A formula.

In addition, 34 CFR 200.73 indicates that a state “may not reduce the allocation of an eligible LEA below the hold-harmless amounts” and requires the state to “apply the hold-harmless requirement separately for basic grants, concentration grants, targeted grants, and education finance incentive grants.”

Title II

OESE explained in their review that, according to the Elementary and Secondary Education Act, the department must allocate Title II funds in the following manner:

- 20 percent of these funds to LEAs based on the relative number of individuals ages 5 through 17 who reside in the area the LEA serves based on the most recently available data from the U.S. Census Bureau's SAIPE branch or equivalent data derived by the [department] for LEAs for which SAIPE estimates are not available; and
- 80 percent of these funds to LEAs based on the relative numbers of individuals ages 5 through 17 who reside in the area the LEA serves and who are from families with incomes below the poverty line (based on the most recently available data from the U.S. Census Bureau's SAIPE branch or equivalent data derived by the [state] for LEAs for which SAIPE estimates are not available).

Title IV

According to Section 4105(a)(1) of the Elementary and Secondary Education Act of 1965, as amended by the Every Student Succeeds Act,

From the funds reserved by a State under section 4104(a)(1), the State shall allocate to each local educational agency in the State that has an application approved by the State educational agency under section 4106 an amount that bears the same relationship to the total amount of such reservation as the amount the local educational agency received under subpart 2 of part A of title I for the preceding fiscal year bears to the total amount received by all local educational agencies in the State under such subpart for the preceding fiscal year.

ESSER

According to Section 2001(d)(1) of the American Rescue Plan Act of 2021 (ARP Act),

Each State shall allocate not less than 90 percent of the grant funds awarded to the State under this section as subgrants to local educational agencies (including charter schools that are local educational agencies) in the State in proportion to the amount of funds such local educational agencies and charter schools that are local educational agencies received under part A of title I of the Elementary and Secondary Education Act of 1965 in the most recent fiscal year.

Risk Assessment

The U.S. Government Accountability Office's *Standards for Internal Control in the Federal Government* (Green Book) provides a comprehensive framework for internal control practices in federal agencies and serves as a best practice for other government agencies, including state agencies. According to Green Book Principle 7, "Identify, Analyze, and Respond to Risks,"

7.02 . . . Management identifies risks throughout the entity to provide a basis for analyzing risks. Risk assessment is the identification and analysis of risks related to achieving the defined objectives to form a basis for designing risk responses.

7.09 . . . When risk response actions do not enable the entity to operate within the defined risk tolerances, management may need to revise risk responses or reconsider defined risk tolerances. Management may need to conduct periodic risk assessments to evaluate the effectiveness of the risk response actions.



RECOMMENDATION

Management should continue working with OESE to recalculate LEA allocations and make whole the underfunded LEAs. After management recalculates allocations and OESE approves the revisions, management should also finalize and implement their policies and procedures governing the allocations to ensure staff responsible for performing and reviewing federal award calculations are aware of current federal requirements.

Management should identify all risks and implement effective controls to address the risks noted in this finding, update the risk assessment as necessary, and take action if deficiencies occur. Management should ensure that risks and controls identified in one program area are also

identified in other program areas, if applicable. As part of this process, management should assign staff to continually monitor risks and assess mitigating controls.

MANAGEMENT’S COMMENT

The department concurs with this finding. The department’s Chief Operations Officer and Deputy Commissioner will continue to work with the U.S. Department of Education to finalize and obtain approval of a corrective action plan and, once approved will promptly address the LEAs Title I, Part A; Title II, Part A; and Title IV, Part A allocations for fiscal years 2018 through 2022 as needed.

The department’s Division of Local Finance and Division of Federal Programs and Oversight will implement revised controls to address the risks noted in this finding. This work will include updating the department’s risk assessment as necessary, professional development, and taking the necessary actions if deficiencies are identified. Internal controls will be developed to ensure that staff responsible for performing and reviewing federal award calculations are aware of current federal requirements. Moving forward, the department’s Office of Finance will serve as a secondary internal check before annual allocations are released.

| | |
|--|--|
| Finding Number | 2022-009 |
| ALS Number | 84.424 |
| Program Name | Student Support and Academic Enrichment Program |
| Federal Agency | Department of Education |
| State Agency | Department of Education |
| Federal Award Identification Number | S424A180044, S424A190044, S424A200044, and S424A210044 |
| Federal Award Year | 2018 through 2022 |
| Finding Type | Material Weakness and Noncompliance |
| Compliance Requirement | Eligibility |
| Repeat Finding | 2021-016 |
| Pass-Through Entity v Questioned Costs | N/A |



FINDING

As noted in the prior audit, department management did not calculate and allocate Title IV to local educational agencies in accordance with federal regulations

BACKGROUND

The Department of Education (the department) is the pass-through entity for the Student Support and Academic Enrichment program³⁰ (Title IV), which is administered by the U.S. Department of Education (USDOE). The state department awards Title IV funds primarily to subrecipients, commonly known as the local educational agencies (LEAs).

To be eligible for Title IV funds, the LEA must have received Title I allocations in the state's previous fiscal year. Each fiscal year, based on a federal grant formula, the department's Office of the Chief Financial Officer (OCFO) calculates how much to allocate to each LEA. Each eligible LEA receives a minimum of \$10,000³¹ in Title IV funding. Currently, the state has 146 LEAs, and because all received Title I funds in FY2021, they were all eligible to receive Title IV funding in FY2022.

The LEA can use the Title IV funds to accomplish the program's objective to improve students' academic achievement, or the LEA has the option to transfer the Title IV funds for use as additional

³⁰ Student Support and Academic Enrichment Program Title IV, Part A, is a federal program to improve students' academic achievement by providing all students with access to a well-rounded education, improving school conditions for student learning, and increasing the use of technology to enhance academic achievement.

³¹ According to Section 4105(a)(2) of the Elementary and Secondary Education Act of 1965, as amended by the Every Student Succeeds Act, no allocation to a local educational agency under this subsection may be made in an amount that is less than \$10,000.

funds for other programs to improve the teaching and learning of children. If the LEA decides to use the funds for Title IV program objectives, the LEA must submit an application describing how they will use the funds to improve students' academic achievement.³²

PRIOR AUDIT RESULTS

As reported in the prior audit, management did not ensure compliance with the federal Every Student Succeeds Act³³ (ESSA) that requires the department to use **prior** fiscal year Title I LEA allocations as the basis for its calculation of Title IV funds. Instead, we found that OCFO staff used **current** fiscal year Title I LEA allocations. Additionally, since Title I allocations are the basis for Title IV allocations, and the prior year's Title I allocations were also incorrect (see prior **Finding 2021-015**), neither management nor we were able to recalculate or determine the correct Title IV allocations for fiscal year 2021.

Management concurred with our finding and stated the department's Chief of Districts and Schools will work with USDOE to finalize and obtain approval of a corrective action plan. Management stated once USDOE approved a corrective action plan, they will address the LEAs' Title I and Title IV allocations for fiscal years 2018 through 2022 as needed.

In the department's six-month follow-up, department management stated they were actively working with USDOE to correct fiscal year 2018 through 2022 Title I and Title IV allocations and estimated a completion date of March 2023.

CURRENT CONDITION AND CAUSE

Status of Corrective Action

Based on our review of the department's fiscal year 2022 Title IV LEA allocations, management continued to use the **current** fiscal year Title I allocations instead of the **prior** fiscal year, which resulted in continued noncompliance. Management stated they began the allocation process for fiscal year 2022 during March 2021. Since management was not informed of Finding 2021-016 until March 2022, management did not implement corrective action for the fiscal year 2022 allocations. According to the Chief Financial Officer, the fiscal year 2023 allocations are based on the prior fiscal year Title I allocations, which we will follow up on in the 2023 Single Audit.

³² According to Section 4106(a)(1) of the Elementary and Secondary Education Act of 1965, as amended by the Every Student Succeeds Act, to be able to receive an allocation, a local educational agency is required to submit an application to the state educational agency.

³³ The Every Student Succeeds Act, passed in December 2015, is a federal law that governs the U.S. K–12 public education policy. The law replaced its predecessor, the No Child Left Behind Act.

As a result of the continued noncompliance stated above, we did not perform Title IV allocation testwork that was dependent upon the Title I base year for this audit scope; however, we did perform testwork to ensure each eligible LEA received a minimum amount of \$10,000 in Title IV allocations and received department approval on submitted applications.

Although we did not perform the base-year allocation testwork as noted above, we are reporting this finding to fulfill our reporting responsibilities under Office of Management and Budget's Compliance Supplement and the requirement of Title 2, *Code of Federal Regulations*, Part 200.

Risk Assessment

Because of the issues we identified during our audit, we reviewed the department's December 2021 Financial Integrity Act Risk Assessment and determined that management listed the risk of inadequate controls over the data and the funding calculation for ESSA allocations for school districts. Management listed "experienced staff with detailed understanding of the mechanics" as a control to mitigate the risk; however, the control, as noted by management in our discussions, was adversely impacted due to turnover of experienced staff. Without having an appropriate risk response to identify, analyze, and respond to changes, management fails to mitigate the risk and increases the likelihood of error and noncompliance.

The U.S. Government Accountability Office's *Standards for Internal Control in the Federal Government* (Green Book) provides a comprehensive framework for internal control practices in federal agencies and serves as a best practice for other government agencies, including state agencies. According to Green Book Principle 7, "Identify, Analyze, and Respond to Risks,"

7.09 . . . When risk response actions do not enable the entity to operate within the defined risk tolerances, management may need to revise risk responses or reconsider defined risk tolerances. Management may need to conduct periodic risk assessments to evaluate the effectiveness of the risk response actions.

According to Principle 9, "Identify, Analyze, and Respond to Change,"

9.03 Conditions affecting the entity and its environment continually change. Management can anticipate and plan for significant changes by using a forward-looking process for identifying change. Management identifies, on a timely basis, significant changes to internal and external conditions that have already occurred or are expected to occur. Changes in internal conditions include changes to the entity's programs or activities, oversight structure, organizational structure, personnel, and technology. Changes in external conditions include changes in the governmental, economic, technological, legal, regulatory, and physical environments. Identified significant changes are communicated across the entity through established reporting lines to appropriate personnel.

CRITERIA

According to section 4105(a)(1) of the Elementary and Secondary Education Act of 1965, as amended by ESSA,

From the funds reserved by a State under section 4104(a)(1), the State shall allocate to each local educational agency in the State that has an application approved by the State educational agency under section 4106 an amount that bears the same relationship to the total amount of such reservation as the amount the local educational agency received under subpart 2 of part A of title I for the preceding fiscal year bears to the total amount received by all local educational agencies in the State under such subpart for the preceding fiscal year.

EFFECT

When LEAs do not receive funding as intended by both the federal and state grantors, the underfunded LEAs may lose opportunities to accomplish the program's objective to improve students' academic achievement. In addition, when the state department allocates LEA funding above the prescribed formula, management may have to identify new funding sources to avoid the potential negative consequences associated with asking LEAs to repay/refund the overallocation resulting from the department's error.



RECOMMENDATION

The Commissioner should establish the necessary internal controls to ensure staff have the knowledge and expertise to carry out the objectives of the federal program. The Commissioner should also ensure that department staff perform the Title IV allocation calculations in accordance with program guidance and provide LEAs with the appropriate allocations as soon as feasible. Management and staff should continue to work with the U.S. Department of Education to finalize and obtain approval for their corrective action plan and once approved promptly address the LEAs' Title I and Title IV allocations as needed.

Management should implement effective controls to address the risks noted in this finding, update the risk assessment as necessary, and take action if deficiencies occur. As part of this process, management should assign staff to continually monitor risks and assess mitigating controls.

MANAGEMENT’S COMMENT

The department concurs with this finding. The department’s Chief Operations Officer and Deputy Commissioner will continue to work with the U.S. Department of Education to finalize and obtain approval of a corrective action plan and, once approved will promptly address the LEAs Title I, Part A; Title II, Part A; and Title IV, Part A allocations for fiscal years 2018 through 2022 as needed.

The department’s Division of Local Finance and Division of Federal Programs and Oversight will implement revised controls to address the risks noted in this finding. This work will include updating the department’s risk assessment as necessary, professional development, and taking the necessary actions if deficiencies are identified. Internal controls will be developed to ensure that staff responsible for performing and reviewing federal award calculations are aware of current federal requirements. Moving forward, the department’s Office of Finance will serve as a secondary internal check before annual allocations are released.

| | |
|-------------------------------------|---|
| Finding Number | 2022-010 |
| Assistance Listing Number | 84.027 and 84.173 |
| Program Name | Special Education Cluster |
| Federal Agency | Department of Education |
| State Agency | Department of Education |
| Federal Award Identification Number | H027A170052, H027A180052, H027A190052, H027A200052, H027A210052, H027X210052, H173A180095, H173A190095, H173A200095, H173A210095, and H173X210095 |
| Federal Award Year | 2017 through 2022 |
| Finding Type | Material Weakness and Noncompliance |
| Compliance Requirement | Matching, Level of Effort, Earmarking |
| Repeat Finding | N/A |
| Pass-Through Entity | N/A |
| Questioned Costs | N/A |



FINDING

Department of Education management did not have effective internal controls over maintenance of effort requirements and was unable to provide underlying maintenance of effort documentation for the Special Education Cluster

BACKGROUND

The U.S. Department of Education (USDOE) provides federal grant funds through the Individuals with Disabilities Education Act (IDEA) to assist states in providing children with disabilities a free, appropriate public education. The Tennessee Department of Education (the department) is subject to federal Level of Effort - *Maintenance of Effort* (MOE) requirements, which prohibit a state from reducing state financial support for special education below the amount of support provided in the prior fiscal year. Known as maintenance of financial support (MFS), the requirement is intended to ensure that the state sets aside sufficient funds for special education and related services.

To receive special education funds, the department is required to submit an annual application, which includes a section that allows the department to demonstrate compliance with maintenance of effort requirements. If the department fails to comply with this requirement, USDOE may reduce the state's federal funding for educational activities in subsequent fiscal years.

To calculate the IDEA MOE amounts, various staff members within the department's Division of Special Populations utilize the MFS workbook maintained by the Assistant Commissioner for Special Populations on their personal hard drive. This workbook contains the various sources of state funding for special education programs. This funding is summed and compared to the prior year's funding to

ensure that the state is spending an adequate amount to meet MOE requirements. Once the MFS number is calculated and included on the next year's funding application, the department submits the application to USDOE.

CONDITION AND CAUSE

Special Education Cluster: Management Was Unable to Demonstrate Maintenance of Effort Compliance Due to Missing Documentation

Management did not have any written policies and procedures over the MOE preparation and review process and the preservation of documentary evidence to demonstrate compliance with federal regulations. When we requested the MFS workbook, department leadership looked for documentation and stated that all documentation relating to MOE for our audit period was stored on a laptop hard drive that belonged to the former Assistant Commissioner for Special Populations. When the assistant commissioner left the department in October 2021, the department wiped the laptop's hard drive of its contents and reassigned it before we began our audit work. Department leadership stated that this hard drive contained the only copy of the calculations and inputs used to demonstrate compliance with the IDEA MOE requirements. When the department wiped the hard drive, they effectively erased all relevant documentation, and without this documentation, management was unable to demonstrate how or if they met the IDEA MOE requirements.

Additionally, current management stated that because of the missing documentation, they were not aware if a supervisor reviewed the 2022 IDEA application before it was submitted to USDOE.

Risk Assessment

We reviewed the department's December 2021 Financial Integrity Act Risk Assessment and determined management did not identify a risk of noncompliance with MOE fiscal calculations and, as such, did not establish control activities to ensure compliance with MOE reporting requirements.

CRITERIA

Noncompliance and Internal Controls

According to "Auditee Responsibilities," Title 2, *Code of Federal Regulations*, Part 200, Section 508(d), "the auditee must . . . provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed for the auditor to perform the audit required by this part."

Additionally, according to 2 CFR 200.303, the non-Federal entity must

- a. Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in

compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

- b. Comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal awards.
- c. Evaluate and monitor the non-Federal entity’s compliance with statutes, regulations and the terms and conditions of Federal awards.
- d. Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.
- e. Take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

Furthermore, the U.S. Government Accountability Office’s *Standards for Internal Control in the Federal Government* (Green Book) provides guidance to management for maintaining documentation of its internal control system. Green Book Principle 3.10, “Documentation of the Internal Control System,” states,

Effective documentation assists in management’s design of internal control by establishing and communicating the who, what, when, where, and why of internal control execution to personnel. Documentation also provides a means to retain organizational knowledge and mitigate the risk of having that knowledge limited to a few personnel, as well as a means to communicate that knowledge as needed to external parties, such as external auditors.

Risk Assessment

The Green Book provides a comprehensive framework for internal control practices in federal agencies and serves as a best practice for other government agencies, including state agencies. According to Principle 7 of the Green Book, “Identify, Analyze, and Respond to Risks,”

7.02 Management identifies risks throughout the entity to provide a basis for analyzing risks. Risk assessment is the identification and analysis of risks related to achieving the defined objectives to form a basis for designing risk responses.

EFFECT

Without a proper system of internal controls over MOE, which includes a complete and comprehensive review of the special education MFS workbook, the risk increases that department staff will miscalculate and not accurately determine the state’s compliance with federal requirements. If a miscalculation results in management making the wrong determination about the state’s compliance,

the department risks a reduction of federal funding for educational activities in subsequent award years. This could diminish the department's capacity to provide sufficient oversight, monitoring, and technical assistance to the local educational agencies that provide services to students.

Additionally, wiping the hard drive of a member of senior leadership without saving the contents elsewhere represents a significant risk to the department. Not only was the department unable to provide auditors with the necessary documentation as relates to the topic at hand, but any additional sensitive department data stored on the hard drive was also lost.



RECOMMENDATION

The Commissioner should work with appropriate program and fiscal staff to ensure sufficient controls are in place for MOE that includes a complete supervisory review of their MOE calculations to ensure compliance. Management should evaluate the effectiveness of the control activities for this risk and update the department's annual risk assessment to reflect any new controls management implements.

Department managers should also take steps to ensure that documents are maintained and are not tied to a specific employee's hardware. For data stored on physical storage devices, the department should review and save all relevant data before hardware is erased and reassigned.

MANAGEMENT'S COMMENT

The department concurs with this finding. The Chief Academic Officer and Chief Operations Officer will collaborate to create sufficient controls for the calculation of MOE, which will include at minimum a complete supervisory review of their MOE calculations to ensure compliance. Management will evaluate the effectiveness of the control activities for this risk and update the department's annual risk assessment to reflect any new controls management implements. Internal controls will be developed to ensure that staff responsible for performing and reviewing federal award calculations are aware of current federal requirements. Moving forward, the department's Office of Finance will serve as a secondary internal check before MOE is submitted.

Further, the Chief Operations Officer, Chief Information Officer, and Director of Human Resources will create a process to ensure documents are maintained and are not tied to a specific employee's hardware, including but not limited to data stored on a physical storage device.

| | |
|------------------------------|-------------------------------------|
| Finding Number | 2022-011 |
| Assistance Listing Numbers | 84.425U and 84.425W |
| Program Name | Education Stabilization Fund |
| Federal Agency | Department of Education |
| State Agency | Department of Education |
| Federal Award Identification | |
| Number | S425U210047 and S425W210044 |
| Federal Award Year | 2021 and 2022 |
| Finding Type | Material Weakness and Noncompliance |
| Compliance Requirement | Reporting |
| Repeat Finding | 2021-017 |
| Pass-Through Entity | N/A |
| Questioned Costs | N/A |



FINDING

As noted in the prior audit, program and fiscal staff for the Department of Education did not comply with Federal Funding Accountability and Transparency Act reporting requirements for the Education Stabilization Fund

BACKGROUND

The Department of Education (the department) is the pass-through entity for the Education Stabilization Fund (ESF), which is administered by the U.S. Department of Education. ESF combines federal disaster relief funding managed by the U.S. Department of Education from the Coronavirus Aid, Relief, and Economic Security Act; the Coronavirus Response and Relief Supplemental Appropriations Act, 2021; and the American Rescue Plan Act of 2021. The ESF is composed of 23 subprograms including

- the Elementary and Secondary School Emergency Relief (ESSER) Fund,
- the American Rescue Plan – Elementary and Secondary School Emergency Relief (ARP-ESSER),
- the Governor’s Emergency Education Relief Fund,
- the Emergency Assistance to Non-Public Schools Fund, and
- the American Rescue Plan – Elementary and Secondary School Emergency Relief – Homeless Children and Youth (ARP-HCY).

Reporting for the Federal Funding Accountability and Transparency Act

The Federal Funding Accountability and Transparency Act (FFATA) requires the department to report subrecipient subaward financial information through the FFATA Subaward Reporting System (FSRS) for all subawards over \$30,000. According to federal regulations, reports are due “no later than the end of the month following the month in which the obligation was made.” The subaward information in FSRS is then available to the public on the USA Spending website for transparency. Key data elements are included in the report such as the awardee name, award amount, the Data Universal Numbering System number or Universal Entity Identifier, and the subaward obligation/action date.

For the ESF, the department’s program staff determine the eligible award amount throughout the year for each subrecipient and enter the amount in ePlan, the department’s grants management system. For the subrecipient to receive the grant awards, program staff require the subrecipient to submit an application through ePlan summarizing how the subrecipient plans to use the grant funds to achieve the program objectives. Once staff review and the applicable subprogram’s director approves the application, the subrecipient can request reimbursement from the grant award. Upon application approval (identified as obligated/action date in the system) the grants funds are considered obligated.

PRIOR AUDIT RESULTS

We reported in our prior finding that out of 87 ESF subawards sampled, we found that fiscal staff did not report and/or did not timely report 25 subawards (29%). In response to the prior audit finding, management stated they planned to implement effective controls to address risks noted with ESF FFATA reporting and to develop additional controls to mitigate these risks. In addition, management stated that they implemented FFATA training as part of the onboarding process for new hires.

CONDITION AND CAUSE

Based on inquiries with the department’s fiscal director, we found that while management reported all ESF subawards, management still has not developed adequate internal control activities to ensure timely FFATA reporting for the ESF subawards. Unlike other programs at the department, ESF subawards can occur throughout the year and are not tied to a defined award period.

From ePlan, we obtained a population of 312 ESF subawards allocated to subrecipients during FY 2022, 225 of which were allocations greater than \$30,000. We selected a nonstatistical random sample of 40 subawards greater than \$30,000 to determine if the department complied with FFATA reporting requirements. See **Table 1** for a breakdown of each subprogram.

Table 1
Total ESF Subawards by ESF Subprogram*

| | ARP-ESSER | ARP-HCY | Total ESF |
|---|-----------------|--------------|-----------------|
| Number of all subawards | 146 | 166 | 312 |
| Total dollar amount of all subawards | \$2,238,874,273 | \$14,081,937 | \$2,252,956,210 |
| Number of subawards \$30,000 and greater | 146 | 79 | 225 |
| Total dollar amount of subawards \$30,000 and greater | \$2,238,874,273 | \$12,979,211 | \$2,251,853,484 |

Source: Obtained from ePlan.

*Subawards reportable in fiscal year 2022.

Based on our work, we found that fiscal staff did not report 7 of 40 ESF subawards (18%) by the end of the month following the month management obligated the funds. We asked the fiscal director what prevented staff from fulfilling the FFATA requirements for these seven subawards, and he stated that program staff had not provided fiscal staff with the subaward letters and thus fiscal staff were unaware the awards had been made.

For the remaining 33 subawards tested, the fiscal director batch reported these subawards in the federal FSRs using a “date” that actually preceded the subaward application approval date (and thus before the grant was technically obligated) in ePlan. When we asked the fiscal director to explain the “obligation date” that he selected for FSRs reporting, he was unable to provide a reason for the date he used. Given that program staff did not provide fiscal staff with the subaward letters, the fiscal director was unable to determine when FFATA reporting should begin. See **Table 2** for a breakdown of noncompliance and **Table 3** for details related to the seven late reports.

Table 2
FFATA Noncompliance for ESF

| Transactions Tested | Subaward Not Reported | Report Not Timely | Subaward Amount Incorrect | Subaward Missing Key Data Elements |
|--------------------------------------|-----------------------|-------------------|---------------------------|------------------------------------|
| 40 | 0 | 7 | 0 | 0 |
| Dollar Amount of Tested Transactions | Subaward Not Reported | Report Not Timely | Subaward Amount Incorrect | Subaward Missing Key Data Elements |
| \$855,283,790 | \$0 | \$845,316 | \$0 | \$0 |

Source: Information obtained from ePlan and FSRs.

Table 3
Late ESF FFATA Reporting

| Subrecipient | Program | Obligation/Action Date* | Submitted Report Date in FSRS | No. of Days Late |
|--------------|---------|-------------------------|-------------------------------|------------------|
| 1 | ARP-HCY | 10/12/2021 | 2/17/2022 | 79 |
| 2 | ARP-HCY | 7/6/2021 | 2/17/2022 | 170 |
| 3 | ARP-HCY | 11/10/2021 | 2/17/2022 | 48 |
| 4 | ARP-HCY | 8/27/2021 | 2/17/2021 | 140 |
| 5 | ARP-HCY | 10/5/2021 | 11/14/2022 | 349 |
| 6 | ARP-HCY | 10/7/2021 | 11/14/2022 | 349 |
| 7 | ARP-HCY | 10/15/2021 | 11/14/2022 | 349 |

Source: Information reported in ePlan and FSRS.

*The date in ePlan that the application was approved and funds were obligated.

We met with management on December 6, 2021, to discuss the results of our 2021 Single Audit work related to FFATA, which was after the obligation dates of the subawards reported late; however, these subawards were not reported until February and November of 2022. The process during our audit period for these subawards did not change from the prior year.

Risk Assessment

We reviewed the department's December 2021 Financial Integrity Act Risk Assessment and determined that management listed the risks of timely FFATA reporting to FSRS; however, management labeled the risk "not applicable" and did not include a mitigating control.

CRITERIA

Reporting

Appendix A to "Reporting Subaward and Executive Compensation Information," Title 2, *Code of Federal Regulations* (CFR), Part 170, states:

- a. *Reporting of first-tier subawards.*

Applicability. Unless you are exempt as provided in paragraph d. of this award term, you must report each action that equals or exceeds \$30,000 in Federal funds for a subaward to a non-Federal entity or Federal agency (see definitions in paragraph e. of this award term).

2. *Where and when to report.*

- i. The non-Federal entity or Federal agency must report each obligating action described in paragraph a.1. [the previous paragraph] of this award term to <http://www.fsr.gov>.

- ii. For subaward information, report no later than the end of the month following the month in which the obligation was made. (For example, if the obligation was made on November 7, 2010, the obligation must be reported by no later than December 31, 2010.)
3. *What to report.* You must report the information about each obligating action that the submission instructions posted at <http://www.frs.gov> specify.

Risk Assessment

The U.S. Government Accountability Office's Standards for Internal Control in the Federal Government (Green Book) provides a comprehensive framework for internal control practices in federal agencies and serves as a best practice for other government agencies, including state agencies. According to Green Book Principle 7.01, "Identify, Analyze, and Respond to Risks,"

Management should identify, analyze, and respond to risks related to achieving the defined objectives.

Attributes

The following attributes contribute to the design, implementation, and operating effectiveness of this principle:

- Identification of Risks
- Analysis of Risks
- Response to Risks

EFFECT

Not meeting the FFATA requirements increases the likelihood that the public will not have access to transparent and accurate information regarding expenditures of federal awards. Additionally, federal regulations address actions that federal agencies may impose if a state entity does not comply with the U.S. Constitution, federal statutes, regulations, or the terms and conditions of a federal award. According to 2 CFR 200.208(c), "Specific conditions," these actions may include the following:

- Requiring payments as reimbursements rather than advance payments;
- Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given performance period;
- Requiring additional, more detailed financial reports;
- Requiring additional project monitoring;
- Requiring the non-Federal entity to obtain technical or management assistance; or
- Establishing additional prior approvals.

If the federal agency determines the state agency cannot remedy its noncompliance through the above actions, 2 CFR 200.339, “Remedies for noncompliance,” outlines additional actions the federal agency may take. Depending on the circumstances, these actions may include the following:

- Temporarily withhold cash payments pending correction of the deficiency by the non-Federal entity or more severe enforcement action by the Federal awarding agency or pass-through entity.
- Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance.
- Wholly or partly suspend or terminate the Federal award.
- Initiate suspension or debarment proceedings as authorized under 2 CFR part 180 and Federal awarding agency regulations (or in the case of a pass-through entity, recommend such a proceeding be initiated by a Federal awarding agency).
- Withhold further Federal awards for the project or program.
- Take other remedies that may be legally available.



RECOMMENDATION

The Commissioner of the Department of Education should require program staff to provide all subaward information to allow the department’s fiscal director to meet FFATA reporting requirements. Management and staff should ensure that effective internal controls, including better communication, are developed and implemented to address the FFATA risks involving ESF grant awards as noted in this finding. Management should ensure the appropriate staff members understand the FFATA reporting requirements and report applicable subawards in accordance with those reporting requirements.

MANAGEMENT’S COMMENT

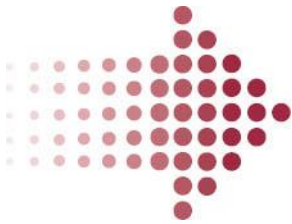
The department concurs with this finding. The Assistant Commissioner of Federal Programs and Oversight will create a process of internal controls, including a structure for better communication to ensure the appropriate staff members understand the FFATA reporting requirements and report applicable subawards in accordance with those reporting requirements. This work will include updating the department’s risk assessment as necessary, professional development, and taking the necessary actions if deficiencies are identified. Internal controls will be developed to ensure that staff across fiscal, compliance and program teams responsible for performing and reviewing FFATA understand the current federal requirements.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

DEPARTMENT OF MILITARY

Finding 2022-012: Management of the Tennessee Department of Military did not have adequate internal controls to ensure information provided to the federal grantor was complete and accurate, which resulted in inaccurate reporting

| | |
|-------------------------------------|--|
| Finding Number | 2022-012 |
| Assistance Listing Number | 97.036 |
| Program Name | Disaster Grants – Public Assistance (Presidentially Declared Disasters) |
| Federal Agency | Department of Homeland Security |
| State Agency | Department of Military |
| Federal Award Identification Number | FEMA-1909-DR-TN, FEMA-3473-EM-TN, FEMA-3576-EM-TN, FEMA-4427-DR-TN, FEMA-4471-DR-TN, FEMA-4476-DR-TN, FEMA-4514-EM-TN, FEMA-4541-DR-TN, FEMA-4550-DR-TN, FEMA-4594-DR-TN, FEMA-4601-DR-TN, FEMA-4609-DR-TN, FEMA-4637-DR-TN, and FEMA-4645-DR-TN |
| Federal Award Year | 2010 through 2022 |
| Finding Type | Material Weakness and Noncompliance |
| Compliance Requirement | Reporting |
| Repeat Finding | N/A |
| Pass-Through Entity | N/A |
| Questioned Costs | N/A |



FINDING

Management of the Tennessee Department of Military did not have adequate internal controls to ensure information provided to the federal grantor was complete and accurate, which resulted in inaccurate reporting

BACKGROUND

The Federal Emergency Management Agency (FEMA) provides grant funding to the Tennessee Emergency Management Agency (TEMA) within the Department of Military to help TEMA fulfill its mission to coordinate preparedness, response, and recovery from man-made, natural, and technological hazards in a professional and efficient manner. As part of the federal-state partnership, FEMA requires the department to report on the use of the federal funds in three ways: SF-425 quarterly reports, Quarterly Progress Reports (QPRs), and Federal Funding Accountability and Transparency Act (FFATA) reporting.

CONDITION, CAUSE, AND CRITERIA

The Department of Military did not have an effective system of internal controls to ensure that the department provided the federal grantor (FEMA) with complete and accurate information for SF-425 Federal Financial Reports, QPRs, and FFATA reports.

SF-425

Per the FEMA grant award, recipients are required to submit complete and accurate SF-425 Federal Financial Reports at least quarterly throughout the period of performance for each open Public Assistance disaster grant.

We tested all 17 SF-425 reports for open public assistance disaster grants for the quarter ended March 2022. Based on the testwork performed, management did not completely or accurately complete portions of the SF-425 submitted to FEMA for 14 of 17 reports tested (82%).

Table 1
Summary of SF-425 Testwork results

| SF-425 Line Description | Total Over- and (Under)-reported lines on the SF-425 |
|--------------------------------------|--|
| Cash receipts | \$ 368,481.72 |
| Cash on hand | \$ 368,481.72 |
| Total federal funds authorized | \$ (38,331,806.82) |
| Federal share of expenditures | \$ (44,909,806.82) |
| Total federal share | \$ (44,909,806.82) |
| Unobligated balance of federal funds | \$ 6,578,649.57 |

Management also reported administrative costs using the incorrect allocation percentage, resulting in incorrect amounts for the total recipient share required and remaining recipient share to be provided.

For these particular errors, while inaccurately reported, they did not result in a negative financial impact to the federal grantor.

According to Department of Military management, the department experienced turnover with personnel who prepared and reviewed the SF-425 during fiscal year 2022. The new accountant's and reviewer's inexperience with public assistance and SF-425 preparation and misunderstandings within the department resulted in inaccurate and incomplete reports. The accountant did receive training; however, the training and subsequent reviews were not adequate to prevent errors in the preparation of the reports.

QPRs

FEMA requires disaster grant award recipients to submit QPRs for all ongoing large projects. According to Title 44, Code of Federal Regulations (CFR), Part 206, Section 204(f), “Project Performance,” FEMA and the agency will determine the due date for the first report, and subsequent reports will be due quarterly after that date.

We tested a sample of 25 QPRs for ongoing large projects for the quarter ended March 2022. We noted that TEMA personnel did not completely or accurately report the required elements for 22 disaster grants (88%) and project worksheets, including reporting prior-quarter values, eliminating projects from required reports, not reporting all drawdowns, incorrectly reporting or not reporting time extensions or completion dates, and reporting unsupported amounts. For these particular errors, while inaccurately reported, they did not result in a negative financial impact to the federal grantor.

Management did not adhere to their written procedures when performing QPR reviews. In addition, management stated there was an extensive number of disasters in the last few years, which overloaded the department and impacted proper reporting. As a result, the department placed their focus on expenditure oversight rather than adhering to reporting requirements.

FFATA Reporting

FFATA and 2 CFR 170, Appendix A to Part 170, Section I(a) require the department to report subrecipient financial information through the FFATA Subaward Reporting System (FSRS) for all subawards over \$30,000. According to federal regulations, reports are due “no later than the end of the month following the month the obligation was made.” The subaward information in FSRS is then available to the public on the USA Spending website for transparency.

We tested a sample of 25 FFATA reports for new subawards and noted that the department submitted inaccurate information to FSRS for 7 disaster grant reports (28%) and related amendments, with some reports containing multiple errors. Management incorrectly reported subaward contract amounts rather than the federal award amount, did not include award amendments, or mistyped the award amount. For these particular errors, while inaccurately reported, they did not result in a negative financial impact to the federal grantor.

We also noted that the department did not report one of 25 subawards (4%) tested in the FSRS. The Contract Manager submitted the applicable report without one subgrant as they were awaiting the Unique Entity Identifier and planned to update the report later when the department finished the transition to the UEI system. However, no later update occurred.

Table 2
Summary of FFATA Testwork Results

| Transactions Tested | Subaward Not Reported | Report Not Timely | Subaward Amount Incorrect | Subaward Missing Key Elements |
|--------------------------------------|-----------------------|-------------------|---------------------------|-------------------------------|
| 25 | 1 | 1 | 7 | 0 |
| | | | | |
| Dollar Amount of Tested Transactions | Subaward Not Reported | Report Not Timely | Subaward Amount Incorrect | Subaward Missing Key Elements |
| \$39,737,592.21 | \$801,342.05 | \$801,342.05 | \$1,547,578.43 | \$0 |

The Contracts Manager who prepares the reports stated that the federal government only allows one person to have access to the system. As a result, there was not a review process for FFATA reporting.

EFFECT

Federal regulations address actions that federal agencies may impose if a state entity does not comply with the U.S. Constitution, federal statutes, regulations, or the terms and conditions of a federal award. According to 2 CFR 200.208(c), “Specific conditions,” these actions may include

- requiring reimbursement instead of advance payments;
- not allowing the agency to proceed to the next phase until it submits evidence of acceptable performance;
- requiring additional financial reports or additional monitoring;
- requiring the agency to obtain assistance from technical or management experts; or
- establishing other prior approvals.

If the federal agency determines the state agency cannot remedy its noncompliance through the above actions, 2 CFR 200.339, “Remedies for noncompliance,” outlines additional actions the federal agency may take. Depending on the circumstances, these actions may include

- temporarily withholding payments until the noncompliance has been corrected,
- denying the use of funds,
- partly or fully suspending or terminating the federal award,
- suspending or debaring the agency,
- withholding further awards for the project or program, or

- pursuing other available legal remedies.

In addition, not meeting the FFATA reporting requirements increases the likelihood that the public will not have access to transparent and accurate information regarding expenditures of federal awards.



RECOMMENDATION

Management of the Department of Military should design and implement an effective system of internal controls, including documenting the process to prepare and review federal reports, to ensure that the department provides the federal grantor (FEMA) with complete and accurate information for SF-425 Federal Financial Reports, Quarterly Progress Reports, and FFATA reports. Additionally, management should provide sufficient training to staff completing and reviewing the reports and ensure that supporting calculations are complete and accurate, all required fields are complete and accurate, and all awards are included.

MANAGEMENT'S COMMENT

Military Department concurs with all findings.

The following actions have or will be taken to enhance the Department of Military's system of internal controls surrounding the preparation, completion, and submission of SF-425 quarterly reports, Quarterly Progress Reports (QPRs), and Federal Funding Accountability and Transparency Act (FFATA) reporting.

SF425s

The Department of Military has consulted with the Department of Finance and Administration, Centralized Accounting unit who prepares these reports, and the following actions have been or will be taken:

1. Additional and in-depth training was completed as of December 31, 2022, for both the preparer and reviewer to ensure all awards are included and supporting calculations and all required fields are complete and accurate.
2. Documentation of the business process used in the preparation and review of SF-425 Federal Financial Reports will be completed by April 15, 2023. This will help ensure that the accuracy and quality of the reports are not impacted by staff turnover, inexperience, or absence.

FFATA Reporting

As of December 31, 2022, a new review process has been developed, documented, and implemented by the TEMA Contracting Section. In accordance with this process, the Contracting Manager completes the monthly FFATA report in FSRS and saves the submitted report as a PDF. This PDF version is then reviewed by other employees in the contracting section who have received training on FFATA reporting requirements. If any discrepancies are noted, the Contracting Manager edits the report in FSRS and resubmits.

QPRs

As of December 31, 2022, formal review of the established QPR Standard Operating Procedure and refresher training has been completed with all Public Assistance Branch personnel. The QPR process is now part of Public Assistance Branch new employee orientation to ensure preparation and initial training occur. In addition, beginning January 1, 2023, an annual QPR review was implemented to ensure staff continue to adequately prepare QPRs, receive updated QPR training, and complete an SOP review.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

DEPARTMENT OF AGRICULTURE

Finding 2022-013: As noted in the prior audit, the Tennessee Department of Agriculture did not have internal controls over inventory and household eligibility determinations and did not ensure annual physical inventory counts were conducted at all storage locations for the Emergency Food Assistance Program

| | |
|-------------------------------------|---|
| Finding Number | 2022-013 |
| Assistance Listing Number | 10.568 and 10.569 |
| Program Name | Food Distribution Cluster |
| Federal Agency | Department of Agriculture |
| State Agency | Department of Agriculture |
| Federal Award Identification Number | 215TN717J7003, 215TN817Y8105, 225TN813P1103, and 225TN817Y8105 |
| Federal Award Year | 2021 and 2022 |
| Finding Type | Material Weakness and Noncompliance |
| Compliance Requirement | Eligibility — Material Weakness Special Tests and Provisions — Material Weakness and Noncompliance |
| Repeat Finding | 2021-028 |
| Pass-Through Entity | N/A |
| Questioned Costs | N/A |



FINDING

As noted in the prior audit, the Tennessee Department of Agriculture did not have internal controls over inventory and household eligibility determinations and did not ensure annual physical inventory counts were conducted at all storage locations for the Emergency Food Assistance Program

BACKGROUND

The Department of Agriculture (the department), in partnership with the U.S. Department of Agriculture (USDA) and local organizations, operates the Emergency Food Assistance Program (food program) to provide low-income households emergency food assistance. USDA purchases a variety of food items and makes them available to state distributing agencies. On behalf of the department, subrecipients on contract with the department administer the program in compliance with the grant award. The department places food orders with USDA on behalf of the subrecipients, and USDA delivers the food directly to the subrecipients' warehouses. The subrecipients must manage the inventory in their warehouses by tracking food receipts and food distributions, performing a physical food inventory count at least annually, and documenting adjustments to food inventory records such as losses due to spoilage. Also, the subrecipients determine whether applicants meet income requirements and are residents of the state of Tennessee, and they provide food to households deemed eligible. The department reimburses the subrecipients for administrative costs, such as payroll costs associated with operating the food program. During our audit period, the department contracted with 22 subrecipients for the purpose of administering the program.

PRIOR AUDIT RESULTS

In the 2021 Single Audit we noted that management did not have controls in place for household eligibility determinations and food inventory. In prior years, the department performed on-site subrecipient reviews to determine if subrecipients were accurately determining household eligibility and managing the inventory according to federal requirements. According to management, they stopped performing the on-site reviews in March 2020 due to the effects of the COVID-19 pandemic. Management concurred with the prior finding and stated the following:

The department will establish control activities (review process) to ensure and document subrecipient compliance with inventory and eligibility requirements. If deficiencies are disclosed, the department will submit a report of findings to the subrecipient and ensure corrective action is taken. The commodity administrator will be responsible for monitoring risks and assessing controls. Monitoring activity will transition to a desk audit format with virtual visits incorporated as needed to maximize safety protocols and minimize disruption of the monitoring schedule due to public health or other emergency situations.

Management explained in their six-month follow-up that upon approval by the USDA Southeast Regional Office, management will conduct desk audit reviews of all 22 eligible recipient agencies (ERAs) during Federal Fiscal Year 2023 (FFY23). In November 2022, the USDA approved the department's plan to begin reviews of subrecipients.

CONDITION AND CAUSE

Inventory Management and Household Eligibility

As noted in the prior audit finding, department management did not implement internal controls to ensure compliance with the food program's inventory and eligibility requirements. Based on our discussions with department management, during fiscal year ended June 30, 2022, management had neither resumed their previous control activity of on-site reviews nor implemented other control activities to ensure subrecipients reasonably complied with the federal regulations.

Given that management did not implement control activities, we performed compliance testwork to determine whether subrecipients complied with federal regulations for inventory records and household eligibility determinations. To perform this testwork, we visited four subrecipients to observe physical inventories, reperform inventory counts of commodities, and review supporting food inventory records and eligibility determination documentation. We also interviewed management and staff of the department and the subrecipients. Based on our testwork, we did not identify subrecipient noncompliance related to incorrect eligibility determination, but we did identify subrecipient noncompliance related to nonperformance of annual inventory counts and inaccurate inventory records at three of the four sites we visited.

Annual Inventory Not Performed

At one subrecipient, we found that the subrecipient's distributor that warehouses the subrecipient's food inventory did not provide the subrecipient with official evidence of the number of USDA commodities received and shipped. In addition, the subrecipient did not maintain documentation of the actual number of food commodities distributed but instead relied on a reconciliation of ending inventory to beginning inventory. Because of the lack of documentation for inventory received and distributed, we could not ensure the accuracy of inventory.

Upon further discussion with department management and subrecipient personnel, we noted that an additional four subrecipients (total of five subrecipients) contracted with the same distributor, and that distributor did not provide any of the five subrecipients with official documentation for foods the distributor received from the USDA. We also noted that the five subrecipients did not conduct annual physical inventory counts of foods and relied only on weekly reports from the distributor. Although federal regulations permit contracting with a distributor or storage facility, the subrecipients that contract with distributors were responsible for ensuring the accuracy of distributor inventory reports.

Inaccurate Inventory Records

At two of the four subrecipients we visited, we noted inaccurate food distribution counts and reported distribution counts in the wrong reporting period. Specifically, we performed very limited counts and still noted discrepancies:

- One subrecipient reported staff distributed 820 cases of catfish fillets; however, inventory records showed staff distributed 841 cases.
- The other subrecipient reported staff distributed 6,240 cans of light red kidney beans in December 2021; however, inventory documentation showed staff distributed the inventory in June 2021.

Risk Assessment

We reviewed the Department of Agriculture's December 2021 Financial Integrity Act Risk Assessment for department operations and determined that management did not identify the risk of noncompliance with federal inventory and eligibility requirements and as such did not identify control activities to ensure compliance with these requirements.

CRITERIA

Inventory Management and Household Eligibility

According to Title 2, *Code of Federal Regulations*, Part 200, Section 303(a), a non-federal agency must

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

Additionally, according to Title 7, CFR, Part 251, Section 10(e),

- (1) Each State agency must monitor the operation of the program to ensure that it is being administered in accordance with Federal and State requirements. State agencies may not delegate this responsibility. . .
- (3) Each [subrecipient monitoring] review must encompass, as applicable, eligibility determinations, food ordering procedures, storage and warehousing practices, inventory controls, approval of distribution sites, reporting and recordkeeping requirements, and civil rights.

According to Title 7, CFR, Part 250, Section 12(b), “Inventory Management,”

On an annual basis, the distributing agency must conduct a physical review of donated food inventories at all storage facilities used by the distributing agency (or by a subdistributing agency) and must reconcile physical and book inventories of donated foods.

According to the department’s *The Emergency Food Assistance Program Manual* for subrecipients,

Required Records: Each RA [Recipient Agency] or other entity which has an agreement with the RA is required to keep accurate and complete records associated with the receipt, storage, distribution, disposal, and inventory of TEFAP foods as well as any funding received under the TDA grant contract.

Risk Assessment

The U.S. Government Accountability Office’s *Standards for Internal Control in the Federal Government* (Green Book) provides a comprehensive framework for internal control practices in federal agencies and serves as a best practice for other government agencies, including state agencies.

According to Green Book Principle 7.02, “Identification of Risks,”

Management identifies risks throughout the entity to provide a basis for analyzing risks. Risk assessment is the identification and analysis of risks related to achieving the defined objectives to form a basis for designing risk responses.

Additionally, Principle 9.04, “Analysis of and Response to Change,” states,

As part of risk assessment or a similar process, management analyzes and responds to identified changes and related risks in order to maintain an effective internal control system. Changes in conditions affecting the entity and its environment often require changes to the entity’s internal control system, as existing controls may not be effective for meeting objectives or addressing risks under changed conditions. Management analyzes the effect of identified changes on the internal control system and responds by revising the internal control system on a timely basis, when necessary, to maintain its effectiveness.

EFFECT

The lack of sufficient internal controls over inventory management and household eligibility determinations increases the risk of noncompliance with federal requirements and fraud, waste, and abuse in this federal program. Without sufficient monitoring, department management cannot reasonably ensure that subrecipients fulfill federal requirements and meet the goals of this federal program.

Additionally, federal regulations address actions that federal agencies may impose if a state entity does not comply with the U.S. Constitution, federal statutes, regulations, or the terms and conditions of a federal award. According to Title 2, CFR, Part 200, Section 208(c), “Specific conditions,” these actions may include

- requiring reimbursement instead of advance payments;
- not allowing the agency to proceed to the next phase until it submits evidence of acceptable performance;
- requiring additional, more detailed financial reports or additional project monitoring;
- requiring the agency to obtain technical or management assistance; or
- establishing other prior approvals.

If the federal agency determines the state agency cannot remedy its noncompliance through the above actions, Title 2, CFR, Part 200, Section 339, “Remedies for noncompliance,” outlines additional actions the federal agency may take. Depending on the circumstances, these actions may include

- temporarily withholding payments until the noncompliance has been corrected,
- denying the use of funds,
- partly or fully suspending or terminating the federal award,
- suspending or debarring the agency,

- withholding further awards for the project or program, or
- pursuing other available legal remedies.



RECOMMENDATION

The Commissioner of the Department of Agriculture should ensure that appropriate staff members establish effective internal controls to ensure staff and subrecipients comply with inventory and eligibility requirements. Management should take prompt action to implement the USDA approved monitoring plan to identify areas of subrecipient noncompliance and follow up on required corrective action as needed.

Management should implement effective controls to address the risks noted in this finding, update the risk assessment as necessary, and take action if deficiencies occur. As part of this process, management should assign staff to continually monitor risks and assess mitigating controls.

MANAGEMENT'S COMMENT

We concur. To ensure and document effective internal controls, the department will implement the USDA approved monitoring plan to identify areas of subrecipient noncompliance and will follow up on required corrective action as needed. The approved monitoring plan establishes controls to address the risks noted in the finding. The plan will be deployed the first week of April 2023 with an anticipated completion date of September 30, 2023, to coincide with the end of the federal fiscal year and the grant contract period.

The commodity administrator will be responsible for monitoring risks and assessing controls.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

TENNESSEE WILDLIFE RESOURCES AGENCY

Finding 2022-014: Tennessee Wildlife Resources Agency management did not perform required subrecipient monitoring and did not obtain and review subrecipients' Single Audits

| | |
|-------------------------------------|--|
| Finding Number | 2022-014 |
| Assistance Listing Number | 15.605, 15.611, and 15.626 |
| Program Name | Fish and Wildlife Cluster |
| Federal Agency | Department of the Interior |
| State Agency | Tennessee Wildlife Resources Agency |
| Federal Award Identification Number | AERIALWILDRES20, AQUATICEDUC2022, BOATACCESSX2021, BOATACCESSX2022, BUFFALORDGBLD20, BUFFALORDGRNG22, CAVEMONITORNG20, ELKVIEWGTOWER21, FLURRYMACHINS21, GREENECORANGE21, HUNTEDSEC102021, HUNTEDSEC102022, HUNTEREDUCA2021, HUNTEREDUCA2022, LONEOAKSGUNRG17, LONEOAKSYOUTH19, MALLARDRESEAR20, SCHL3DARCHERY19, SCHOLPISTOLPR19, SPORTFISHRE2021, SPORTFISHRE2022, TOYS19, TURKEYRSRCHUT17, TWFMENTORPROG20, WHITEDEERPOPU20, WHITEOAKWMARE19, WILDLIFERES2021, WILDLIFERES2022, and WMICONRSWOCON20 |
| Federal Award Year | 2017 through 2022 |
| Finding Type | Material Weakness and Noncompliance |
| Compliance Requirement | Subrecipient Monitoring |
| Repeat Finding | N/A |
| Pass-Through Entity | N/A |
| Questioned Costs | N/A |



FINDING

Tennessee Wildlife Resources Agency management did not perform required subrecipient monitoring and did not obtain and review subrecipients' Single Audits

BACKGROUND

The Tennessee Wildlife Resources Agency (TWRA) administers the Fish and Wildlife cluster of programs, which are federal programs under the oversight of the U.S. Fish and Wildlife Service. The Fish and Wildlife Cluster includes the following programs:

- The *Sport Fish Restoration* program provides funds to restore, conserve, and enhance sport fish populations and to provide for public use and enjoyment of these fishery resources.
- The *Wildlife Restoration* program provides funds to restore, rehabilitate, and improve wildlife populations and their habitats; to conduct wildlife management research, and

wildlife population surveys and inventories; to acquire land; and to provide for public use of wildlife resources.

- The *Basic Hunter Education* program provides training to hunters in the safe handling and use of firearms and archery equipment; hunter responsibilities and ethics; survival; construction, operation, and maintenance of public shooting ranges; and basic wildlife management and identification.
- The *Enhanced Hunter Education and Safety* program provides funds to enhance programs for hunter education, recruitment, and safety; to increase interstate coordination of hunter education programs; to enhance programs for bow hunters and archers; to enhance construction and development of firearm and archery ranges; and to update safety features of firearm and archery ranges.

For fiscal year 2022, TWRA awarded a total of \$3,765,395 in federal and state funds to 20 subrecipients to carry out the activities of the Fish and Wildlife Cluster programs.

CONDITION, CRITERIA, AND CAUSE

To obtain an understanding of TWRA management's subrecipient monitoring procedures, we discussed management's monitoring activities. Based on our discussions, we determined that for fiscal year ended June 30, 2022, management did not

- perform subrecipient monitoring as required by Title 2, *Code of Federal Regulations* (CFR), Part 200, Section 332(d); and
- obtain and review subrecipients' Single Audit reports and issue management decisions on findings as required by 2 CFR 200.332.

According to 2 CFR 200.332(d), management must

Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward.

As the pass-through entity, TWRA is required by 2 CFR 200.332 to verify that all subrecipients that spend \$750,000 or more obtain a Single Audit within nine months after the subrecipient's fiscal year-end. When the subrecipient's Single Audit includes audit findings, TWRA must issue a management decision within six months of the audit report's release, indicate if the subrecipient agency agreed with the finding, and describe any corrective action the subrecipient must take.

TWRA management stated that they did not perform subrecipient monitoring and did not obtain and review subrecipients' Single Audit reports because of a lack of staff. Management also stated that they have not developed and implemented policies and procedures for subrecipient monitoring.

Risk Assessment

We reviewed TWRA's December 2021 Financial Integrity Act Risk Assessment and determined management did not identify risks related to failure to perform subrecipient monitoring and failure to obtain and review subrecipient' Single Audit reports and, as such, did not establish control activities to ensure compliance.

The U.S. Government Accountability Office's *Standards for Internal Control in the Federal Government* (Green Book) provides a comprehensive framework for internal control practices in federal agencies and serves as a best practice for other government agencies, including state agencies. According to Green Book Principle 7.02, "Identification of Risks,"

Management identifies risks throughout the entity to provide a basis for analyzing risks. Risk assessment is the identification and analysis of risks related to achieving the defined objectives to form a basis for designing risk responses.

EFFECT

When TWRA management does not follow federal requirements to perform subrecipient monitoring, management cannot ensure subrecipients have reasonably complied with federal statutes, regulations, and terms and conditions of the grant award.

Also, when management does not obtain and review subrecipients' Single Audit results as required by federal regulations, including Single Audit findings, management increases the risk that subrecipients' noncompliance and control deficiencies will not be promptly identified by TWRA management so that corrective action can be achieved.

Additionally, federal regulations address actions that federal agencies may impose if a state entity does not comply with the U.S. Constitution, federal statutes, regulations, or the terms and conditions of a federal award. According to 2 CFR 200.208(c), "Specific conditions," these actions may include

- requiring reimbursement instead of advance payments;
- not allowing the agency to proceed to the next phase until it submits evidence of acceptable performance;
- requiring additional, more detailed financial reports or additional project monitoring;
- requiring the agency to obtain technical or management assistance; or
- establishing other prior approvals.

If the federal agency determines the state agency cannot remedy its noncompliance through the above actions, 2 CFR 200.339, “Remedies for noncompliance,” outlines additional actions the federal agency may take. Depending on the circumstances, these actions may include

- temporarily withholding payments until the noncompliance has been corrected,
- denying the use of funds,
- partly or fully suspending or terminating the federal award,
- suspending or debarring the agency,
- withholding further awards for the project or program, or
- pursuing other available legal remedies.



RECOMMENDATION

The Executive Director should ensure management and staff comply with federal regulations and requirements related to subrecipient monitoring and should ensure management develops and implements policies and procedures to guide agency staff tasked to perform subrecipient monitoring activities. Management should take prompt action to initiate the monitoring activities to identify areas of subrecipient noncompliance and follow up on required corrective action as needed. Management should also ensure key personnel are aware of all required monitoring responsibilities, including reviewing subrecipients’ Single Audit reports, issuing management decisions, and obtaining subrecipient corrective action plans when necessary.

Management should implement effective controls to address the risks noted in this finding, update the risk assessment as necessary, and take action if deficiencies occur. As part of this process, management should assign staff to continually monitor risks and assess mitigating controls.

MANAGEMENT’S COMMENT

We concur. The Tennessee Wildlife Resources Agency will create a program monitoring guide and update the current risk assessment by July 31, 2023. Agency management will continue its exhaustive review of process needs and determine assignments to carry out an effective system of monitoring. We are also exploring software options to assist with remedying this shortcoming. The agency’s risk assessment documents will be revised as appropriate.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

COMMISSION ON AGING AND DISABILITY

Finding 2022-015: Fiscal staff for the Tennessee Commission on Aging and Disability did not comply with the Federal Funding Accountability and Transparency Act reporting requirements for the Aging Cluster

| | |
|-------------------------------------|--|
| Finding Number | 2022-015 |
| Assistance Listing Number | 93.044, 93.045, and 93.053 |
| Program Name | Aging Cluster |
| Federal Agency | Department of Health and Human Services |
| State Agency | Commission on Aging and Disability |
| Federal Award Identification Number | 2001TNOASS, 2101TNOASS-00, 2001TNOACM, 2101TNOACM-00, 2101TNOAHD-00, and 2101TNOANS-01 |
| Federal Award Year | 2020 through 2022 |
| Finding Type | Material Weakness and Noncompliance |
| Compliance Requirement | Reporting |
| Repeat Finding | N/A |
| Pass-Through Entity | N/A |
| Questioned Costs | N/A |



FINDING

Fiscal staff for the Tennessee Commission on Aging and Disability did not comply with the Federal Funding Accountability and Transparency Act reporting requirements for the Aging Cluster

BACKGROUND

The Tennessee Commission on Aging and Disability (TCAD) administers the Aging Cluster,³⁴ which is a federal program under the oversight of the U.S. Department of Health and Human Services. TCAD's fiscal duties are split between TCAD fiscal staff and the Department of Finance and Administration's Centralized Accounting staff based on a broad outline of responsibilities established in a memorandum of understanding. Centralized Accounting is responsible for accounting functions, such as accounts payable, schedule of expenditures of federal awards, cashiering, general ledger entries, and interagency journals. TCAD fiscal staff are responsible for approving travel, creating invoices and approving payments, and filing the federal reports and certifications directly or providing the federal data to Centralized Accounting to file on TCAD's behalf.

The Federal Funding Accountability and Transparency Act (FFATA) requires the reporting of subrecipient subaward financial information through the FFATA Subaward Reporting System (FSRS). The subaward information in FSRS is then available to the public on usaspending.gov for transparency.

³⁴ The Aging Cluster consists of three separate programs: Grants for Supportive Services and Senior Centers; Grants for Nutrition Services; and the Nutritional Services Incentive Program. These programs provide services to older individuals with economic and social needs.

CONDITION AND CAUSE

Reporting

We obtained from TCAD management and verified through Edison, the state's accounting system, the population of nine subrecipients' subawards, totaling \$28,450,787, and found that management did not establish policies, procedures, or other guidance to instruct staff on the process for complying with FFATA reporting requirements. As a result, management did not report the subrecipients' subawards in FSRS as required for the year ended June 30, 2022.

Although the TCAD Fiscal Director knew of the federal requirement to report, the Fiscal Director did not realize she had to provide Centralized Accounting with subrecipient subaward information. She believed the Department of Finance and Administration was solely responsible for it; however, according to Centralized Accounting management and staff, because TCAD did not provide them with the subrecipient subaward information, they did not report the required information in FSRS.

Risk Assessment

We reviewed TCAD's December 2022 Financial Integrity Act Risk Assessment and determined management did not identify a risk of noncompliance with FFATA reporting and, as such, did not establish control activities to ensure compliance with FFATA reporting requirements.

CRITERIA

Reporting

Appendix A to "Reporting Subaward and Executive Compensation Information," Title 2, *Code of Federal Regulations* (CFR), Part 170, states:

a. *Reporting of first-tier subawards.*

Applicability. Unless you are exempt as provided in paragraph d. of this award term, you must report each action that equals or exceeds \$30,000 in Federal funds for a subaward to a non-Federal entity or Federal agency (see definitions in paragraph e. of this award term).

2. *Where and when to report.*

- i. The non-Federal entity or Federal agency must report each obligating action described in [the previous paragraph] of this award term to <http://www.frs.gov>.
- ii. For subaward information, report no later than the end of the month following the month in which the obligation was made. (For example, if the obligation was made on November 7, 2010, the obligation must be reported by no later than December 31, 2010.)

3. *What to report.* You must report the information about each obligating action that the submission instructions posted at <http://www.fsr.gov> . . .
- d. *Exemptions.*
If, in the previous tax year, you had gross income, from all sources, under \$300,000, you are exempt from the requirements to report . . . subawards . . .
- e. *Definitions.* For purposes of this award term:
 1. Federal Agency means a Federal agency as defined at [5 U.S.C. 551\(1\)](#) and further clarified by [5 U.S.C. 552\(f\)](#).
 2. Non-Federal *entity* means all of the following, as defined in [2 CFR part 25](#):
 - i. A Governmental organization, which is a State, local government, or Indian tribe;
 - ii. A foreign public entity;
 - iii. A domestic or foreign nonprofit organization; and,
 - iv. A domestic or foreign for-profit organization . . .
 4. *Subaward*:
 - i. This term means a legal instrument to provide support for the performance of any portion of the substantive project or program for which you received this award and that you as the recipient award to an eligible subrecipient.
 - ii. The term does not include your procurement of property and services needed to carry out the project or program (for further explanation, see [2 CFR 200.331](#)).
 - iii. A subaward may be provided through any legal agreement, including an agreement that you or a subrecipient considers a contract.
 5. *Subrecipient* means a non-Federal entity or Federal agency that:
 - i. Receives a subaward from you (the recipient) under this award; and
 - ii. Is accountable to you for the use of the Federal funds provided by the subaward.

Risk Assessment

The U.S. Government Accountability Office's *Standards for Internal Control in the Federal Government* (Green Book) provides a comprehensive framework for internal control practices in federal agencies and serves as a best practice for other government agencies, including state agencies. According to Green Book Principle 7.02, "Identification of Risks,"

Management identifies risks throughout the entity to provide a basis for analyzing risks. Risk assessment is the identification and analysis of risks related to achieving the defined objectives to form a basis for designing risk responses.

EFFECT

Federal regulations address actions that the U.S. Department of Health and Human Services (HHS) may impose if a state entity does not comply with the U.S. Constitution, federal statutes, regulations, or the terms and conditions of a federal award. According to 45 CFR 75.207(b), “Specific award conditions,” these actions may include

- requiring reimbursement instead of advance payments;
- not allowing the agency to proceed to the next phase until it submits evidence of acceptable performance;
- requiring additional, more detailed financial reports or additional project monitoring;
- requiring the agency to obtain technical or management assistance; or
- establishing other prior approvals.

If the federal agency determines the state agency cannot remedy its noncompliance through the above actions, 45 CFR 75.371, “Remedies for noncompliance,” outlines additional actions HHS may take. Depending on the circumstances, these actions may include

- temporarily withholding payments until the noncompliance has been corrected,
- denying the use of funds,
- partly or fully suspending or terminating the federal award,
- initiating suspension or debarment proceedings,
- withholding further awards for the project or program, or
- pursuing other available legal remedies.

Additionally, without establishing and implementing effective reporting controls over FFATA, the risk increases that the public will not have access to transparent and accurate information regarding expenditures of federal awards.

RECOMMENDATION



The Executive Director of the Tennessee Commission on Aging and Disability should ensure that appropriate staff members understand their responsibilities for FFATA reporting requirements and develop policies and procedures to ensure fiscal staff report applicable subawards in accordance with those reporting requirements.

Management should implement effective controls to address the risks noted in this finding, update the risk assessment as necessary, and take action if deficiencies occur. As part of this process, management should assign staff to continually monitor risks and assess mitigating controls.

MANAGEMENT'S COMMENT

Management concurs that an improved process for the completion and submission of FFATA reporting is needed. Management acknowledges that the FFATA reporting was not completed for the year ended June 30, 2022. Management will continue working with the Comptroller's office to put mechanisms in place to ensure the timely completion of these reports moving forward. TCAD also will work with Centralized Accounting to clarify the March 27, 2014 Centralized Accounting Departmental Agreement, or enter into a new agreement, to clarify the allocation of responsibilities for appropriate and timely financial accounting and reporting.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

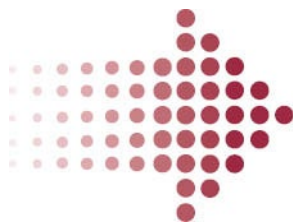
EAST TENNESSEE STATE UNIVERSITY

Finding 2022-016: The ETSU Office of Financial Aid and Scholarships did not adequately monitor the eligibility of Title IV financial aid recipients

| | |
|------------------------------|--|
| Finding Number | 2022-016 |
| Assistance Listing Number | 84.063 and 84.268 |
| Program Name | Student Financial Assistance Cluster |
| Federal Agency | Department of Education |
| State Agency | East Tennessee State University |
| Federal Award Identification | |
| Number | P063P212226 and P268K222226 |
| Federal Award Year | 2020 through 2022 |
| Finding Type | Significant Deficiency and Noncompliance |
| Compliance Requirement | Eligibility |
| Repeat Finding | N/A |
| Pass-Through Entity | N/A |

Questioned Costs

| Assistance Listing Number | Federal Award Identification Number | Amount |
|------------------------------|--|----------|
| 84.063 | P063P212226 | \$8,844 |
| 84.268 | P268K222226 | \$68,485 |



FINDING

The ETSU Office of Financial Aid and Scholarships did not adequately monitor the eligibility of Title IV financial aid recipients

CONDITION AND CAUSE

East Tennessee State University's Office of Financial Aid and Scholarships did not adequately monitor the eligibility of Title IV financial aid recipients. We reviewed the entire population of students enrolled at ETSU who received Title IV student financial assistance during the 2021-2022 award year. The population we reviewed also included students in the university's Colleges of Medicine and Pharmacy. A total of 8,036 students were tested (7,593 enrolled at ETSU, 222 enrolled at the College of Medicine, and 221 enrolled at the College of Pharmacy). Of the 7,593 students at ETSU, 13 students (0.17%) received excess financial aid based on their eligibility, resulting in overpayments totaling \$77,329. We did not identify errors for the College of Medicine or the College of Pharmacy.

- One student was awarded and received \$2,993 in federal Pell Grants for the fall 2021 semester, but the student dropped from full-time enrollment to less than half-time prior to the census date. The award was not revised, resulting in a Pell overpayment of \$2,181.
- Four students were enrolled in ineligible programs and still received Title IV funding. The students had completed 60 hours in an eligible non-degree-seeking program and needed to transfer to a degree-seeking or other eligible program. This resulted in overpayments to

these students of \$523 in Pell Grants, \$5,442 in Subsidized Direct Loans, and \$9,650 in Unsubsidized Direct Loans during the fall 2021 semester. Management stated that student advisors failed to follow policy and have the student declare and update their major.

- One student was awarded Subsidized Direct Loans based on limits in place for a second-year student even though the student was a first-year freshman, resulting in a \$989 overpayment in the fall 2021 semester and a \$989 overpayment in the spring 2022 semester. Management stated this student was incorrectly entered as a sophomore student in the Banner system.
- Five students were awarded and paid funds from Title IV programs even though they did not have an acceptable academic status. This resulted in an overpayment of \$3,704 in Pell Grants, \$1,732 in Subsidized Direct Loans, and \$17,926 in Unsubsidized Direct Loans during the fall 2021 semester, along with overpayments of \$2,436 of Pell Grants and \$4,000 in Subsidized Direct Loans in the summer 2022 semester. The students had not maintained satisfactory academic progress; however, the aid was awarded prior to the status being entered into Banner. Financial aid staff should have revised the aid once the status was updated.
- Two students received Direct Loan funds even though they had already reached their Aggregate Loan Limit, causing them to be ineligible for Direct Loan funds. This resulted in \$10,872 of Unsubsidized Direct Loans being overpaid during the fall 2021 semester, \$10,142 of Unsubsidized Direct Loans being overpaid in the spring 2022 semester, and \$6,743 of Direct Plus Loans being overpaid during the summer 2022 semester. These errors occurred because financial aid staff cleared the students to receive the aid in error.

CRITERIA

Title 34, *Code of Federal Regulations*, Part 668, Section 164(b)(3), states, “At the time a disbursement is made to a student for a payment period, an institution must confirm that the student is eligible for the type and amount of Title IV, HEA program funds identified by that disbursement.”

EFFECT

Because Financial Aid staff did not properly monitor student eligibility and enter student information, ineligible students received federal financial aid payments. Pell grant overpayments of \$8,844 and Direct Loan overpayments of \$68,485 will be questioned.



RECOMMENDATION

East Tennessee State University should provide additional training to the Office of Financial Aid and Scholarships staff and student advisors to ensure that they properly confirm the eligibility of Title IV recipients prior to disbursement of Title IV funds. Controls should be in place to monitor enrollment changes, recipients' enrollment in eligible programs, adherence to annual and aggregate loan limits, and satisfactory academic progress.

MANAGEMENT'S COMMENT

We concur with the finding and recommendation.

Management has implemented procedures to confirm student eligibility for financial aid. Additional training for Financial Aid and Scholarship Office staff has been initiated, and additional levels of review have been added to procedures moving forward. Management has met with the Executive Director of Academic Advising to schedule additional training for academic advisors regarding university policy relative to declaring a major. Additionally, a report has been created that identifies students that have earned more than 60 credits and have not declared a major. The report is being electronically delivered weekly to academic advisors for outreach and processing. The Director of Financial Aid and Scholarships and the Assistant Director of Financial Aid Operations also receive and review the report to ensure ineligible students do not receive financial aid.

AUDITEE'S SECTION



AUDITEE'S SECTION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| <u>AL#</u> | <u>Program Name</u> | <u>Passed Through From</u> | <u>Other Identifying Number</u> | <u>Total Expenditures/Issues</u> | <u>Expenditures/Issues Passed Through to Subrecipients</u> |
|----------------------------------|--|----------------------------|---------------------------------|----------------------------------|--|
| Unclustered Programs | | | | | |
| Peace Corps | | | | | |
| 08.U01 | Peace Corps 140D0421P0117 Willcox | | 140D0421P0117 | \$ 10,316 | \$ - |
| Subtotal Peace Corps | | | | <u>\$ 10,316</u> | <u>\$ -</u> |
| Department of Agriculture | | | | | |
| 10.001 | Agricultural Research Basic and Applied Research | | | \$ 1,856,931 | \$ - |
| 10.025 | Plant and Animal Disease, Pest Control, and Animal Care | | | 1,285,548 | 121,605 |
| 10.028 | Wildlife Services | | | 260,831 | 161,147 |
| 10.069 | Conservation Reserve Program | | | 208,143 | - |
| 10.147 | Outreach Education and Technical Assistance | | | 31,658 | - |
| 10.156 | Federal-State Marketing Improvement Program | | | 1,294,716 | 740,096 |
| 10.170 | Specialty Crop Block Grant Program - Farm Bill | | | 594,151 | 427,512 |
| 10.176 | Dairy Business Innovation Initiatives | | | 338,556 | 639 |
| 10.200 | Grants for Agricultural Research, Special Research Grants | University of Florida | PO 2200909471 | 10,149 | - |
| 10.202 | Cooperative Forestry Research | | | 858,446 | - |
| 10.203 | Payments to Agricultural Experiment Stations Under the Hatch Act | | | 6,679,928 | - |
| 10.205 | Payments to 1890 Land-Grant Colleges and Tuskegee University | | | 18,536 | - |
| 10.215 | Sustainable Agriculture Research and Education | University of Georgia | SUB00001989 | \$ (162) | |
| | | University of Georgia | SUB00002016 | 13,377 | |
| | | University of Georgia | SUB00002446 | 19,055 | |
| | | University of Georgia | SUB00002447 | 324 | |
| | | University of Georgia | SUB00002636 | 12,166 | |
| | | University of Georgia | SUB00002661 | 7,778 | |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|--|---|---------------------------------|----------------------------------|--|
| | | Virginia Polytechnic Institute and State University | 2019-USA-4RS03 | 3,584 | |
| | | | | | 56,122 |
| 10.216 | 1890 Institution Capacity Building Grants | | | | 920,834 |
| 10.217 | Higher Education - Institution Challenge Grants Program | | | \$ 209,942 | |
| | | Purdue University | F0003792902018 | 11,307 | |
| | | University of Florida | Unknown | 11,595 | |
| | | | | | 232,844 |
| | | | | | 11,307 |
| 10.229 | Extension Collaborative on Immunization Teaching & Engagement | Extension Foundation | EXC1-2021-2087 | \$ 23,070 | |
| | | Extension Foundation | EXC2-2021-2119 | 65,265 | |
| | | | | | 88,335 |
| 10.303 | Integrated Programs | | | | 118,671 |
| | | | | | 20,119 |
| 10.304 | Homeland Security Agricultural | University of Florida | UFDSP00011548 | 241 | |
| 10.309 | Specialty Crop Research Initiative | Virginia Polytechnic Institute and State University | 2020-51181-32135 | 59,604 | 59,604 |
| 10.310 | Agriculture and Food Research Initiative (AFRI) | | | \$ 1,002,350 | |
| | | Texas Tech University | 21A552-01 | 3,246 | |
| | | University of Georgia | SUB00001643 | 4,525 | |
| | | University of Hawaii | MA1708 | 12,610 | |
| | | University of Kentucky Research Foundation | Unknown | 31,940 | |
| | | University of Nebraska-Lincoln | 25-6326-0643-002 | 34,648 | |
| | | Vanderbilt University | VUMC62163 | 20,126 | |
| | | | | | 1,109,445 |
| 10.311 | Beginning Farmer and Rancher Development Program | | | | 96,022 |
| | | | | | 3,765 |
| 10.326 | Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA) | | | | 133,637 |
| | | | | | 6,277 |
| 10.328 | National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program | University of Florida | UFDSP0012367 | \$ 1,686 | |
| | | Washington State University | 136947 SPC002313 | 639 | |
| | | | | | 2,325 |
| 10.329 | Crop Protection and Pest Management Competitive Grants Program | | | | 233,231 |
| | | | | | - |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|---|--|--|--|--|
| 10.351 | Rural Business Development Grant COVID-19 - Rural Business Development Grant | | | \$ 285,701 70,898 | 356,599 20,902 |
| 10.443 | Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers | | | | 111,703 - |
| 10.446 | Rural Community Development Initiative | | | | 37,547 25,625 |
| 10.500 | Cooperative Extension Service | Kansas State University North Carolina State University University of Arkansas at Little Rock University of Arkansas at Little Rock University of Missouri | 2018-48661-28954 2019-46100-30277 14541 2018-70027-28585 C00067296-6 | \$ 542,556 506 41,964 17,543 30,410 3,769 | 636,748 22,246 |
| 10.511 | Smith-Lever Funding (Various Programs) | | | | 13,546,980 - |
| 10.512 | Agriculture Extension at 1890 Land-grant Institutions | | | | 3,805,835 - |
| 10.514 | Expanded Food and Nutrition Education Program | | | | 656,693 - |
| 10.515 | Renewable Resources Extension Act and National Focus Fund Projects | | | | 78,951 - |
| 10.525 | Farm and Ranch Stress Assistance Network Competitive Grants Program | | | | 1,518,361 920,460 |
| 10.535 | SNAP Fraud Framework Implementation Grant | | | | 39,154 - |
| 10.537 | Supplemental Nutrition Assistance Program (SNAP) Employment and Training (E&T) Data and Technical Assistance Grants | | | | 28,599 - |
| 10.541 | Child Nutrition-Technology Innovation Grant | | | | 83,500 - |
| 10.542 | COVID-19 - Pandemic EBT Food Benefits | | | | 467,922,134 - |
| 10.557 | WIC Special Supplemental Nutrition Program for Women, Infants, and Children COVID-19 - WIC Special Supplemental Nutrition Program for Women, Infants, and Children | | | \$ 99,009,334 3,128,346 | 102,137,680 74,716,935 |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|---|--|---------------------------------|--------------------------------------|--|
| 10.558 | Child and Adult Care Food Program COVID-19 - Child and Adult Care Food Program | | | \$ 64,221,613 5,478,958 | 68,438,499 |
| 10.560 | State Administrative Expenses for Child Nutrition | | | 69,700,571 | 787,761 |
| 10.572 | WIC Farmers' Market Nutrition Program (FMNP) | | | 44,524 | 47,502 |
| 10.576 | Senior Farmers Market Nutrition Program | | | 337,170 | 312,650 |
| 10.579 | Child Nutrition Discretionary Grants Limited Availability | | | 1,083,694 | 1,083,694 |
| 10.649 | COVID-19 - Pandemic EBT Administrative Costs | | | 17,631,789 | 440,130 |
| 10.652 | Forestry Research | | | 371,582 | - |
| 10.664 | Cooperative Forestry Assistance | | | 1,713,204 | 470,516 |
| 10.675 | Urban and Community Forestry Program | | | 227,852 | 96,424 |
| 10.676 | Forest Legacy Program | | | 2,485,315 | - |
| 10.678 | Forest Stewardship Program | | | 236,428 | - |
| 10.680 | Forest Health Protection | | | \$ 352,674 9,188 32,145 | 32,145 |
| | | Slow the Spread Foundation, Incorporated | 21-01-14 | | |
| | | Slow the Spread Foundation, Incorporated | 22-01-14 | | |
| 10.691 | Good Neighbor Authority | | | 394,007 | - |
| 10.697 | State & Private Forestry Hazardous Fuel Reduction Program | | | 17,856 | - |
| 10.699 | Partnership Agreements | | | 26,888 | - |
| 10.762 | Solid Waste Management Grants | | | 46,119 | - |
| 10.777 | Norman E. Borlaug International Agricultural Science and Technology Fellowship | | | 62,215 | - |
| 10.855 | Distance Learning and Telemedicine Loans and Grants | | | 4,300 | - |
| 10.861 | Public Television Station Digital Transition Grant Program | | | 22,334 | - |
| | | | | 281,920 | - |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|---|---|---------------------------------|---------------------------------|----------------------------------|--|
| 10.862 | Rural Decentralized Water Systems Grant Program | | | 8,480 | - |
| 10.874 | Delta Health Care Services Grant Program | | | 328,344 | - |
| 10.902 | Soil and Water Conservation | | | 479,828 | 292,374 |
| 10.903 | Soil Survey | | | 9,675 | - |
| 10.912 | Environmental Quality Incentives Program | Pheasants Forever, Incorporated | WLFW 2.0 | \$ 146,405 23,626 | |
| | | | | 170,031 | - |
| 10.950 | Agricultural Statistics Reports | | | 12,000 | - |
| 10.960 | Technical Agricultural Assistance | | | 49,741 | - |
| 10.U01 | CPB American Rescue Act Funding Lane 21 | | 1607 AMER RESCUE ACT | 95,680 | - |
| 10.U02 | CPB CARES Act Funding Lane 2020 | | 1607 CARES ACT | (796) | - |
| 10.U03 | Our Daily Bread of Tennessee - Moran | Our Daily Bread of Tennessee | 03-47--6437004 | 44,997 | - |
| Subtotal Department of Agriculture | | | | <u>\$ 710,136,622</u> | <u>\$ 149,280,060</u> |
| Department of Commerce | | | | | |
| 11.303 | Economic Development Technical Assistance | | | \$ 260,463 | \$ - |
| 11.611 | Manufacturing Extension Partnership | | | 3,231,432 | 285,426 |
| Subtotal Department of Commerce | | | | <u>\$ 3,491,895</u> | <u>\$ 285,426</u> |
| Department of Defense | | | | | |
| 12.002 | Procurement Technical Assistance For Business Firms | | | \$ 616,658 | \$ - |
| 12.112 | Payments to States in Lieu of Real Estate Taxes | | | 869,419 | 869,419 |
| 12.113 | State Memorandum of Agreement Program for the Reimbursement of Technical Services | | | 115,977 | - |
| 12.330 | Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program | | | 242,405 | 94,840 |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|--|--|---|---|----------------------------------|--|
| 12.400 | Military Construction, National Guard | | | 1,130,239 | - |
| 12.401 | National Guard Military Operations and Maintenance (O&M) Projects | | | 42,913,026 | - |
| 12.600 | Community Investment | | | 426,628 | 19,718 |
| 12.617 | Economic Adjustment Assistance for State Governments | | | 15,575 | - |
| 12.630 | Basic, Applied, and Advanced Research in Science and Engineering | Battelle Education National Science Teachers Association | PO US024-0000100793 22-871-032 | \$ 34,806 19,218 | - |
| 12.902 | Information Security Grants | Fordham University Fordham University | FORD0064-30353 SUBAWARD FORD0061-30353 | \$ 88,663 134,692 95,757 | - |
| 12.903 | GenCyber Grants Program | | | 319,112 | - |
| 12.905 | CyberSecurity Core Curriculum | | | 40,526 | - |
| | | Purdue University University of South Florida | 13000952-035 SUBAWARD 1776-1084-00-B | \$ 44,185 329,242 2,448 | - |
| 12.U01 | Academic Review and Rewrite of NAVFAC DM 7.02 | National Institute of Building Sciences | SUBCONTRACT PROJECT 66, TO 4019 | 375,875 | - |
| 12.U02 | Purdue 13000844-037 SCALE Loveless Oper | Purdue University | 13000844-037 | 228,907 | - |
| | | | | 107,358 | - |
| Subtotal Department of Defense | | | | \$ 47,455,729 | \$ 983,977 |
| Department of Housing and Urban Development | | | | | |
| 14.169 | Housing Counseling Assistance Program | | | \$ 142,428 | \$ 142,268 |
| 14.228 | Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii | | | \$ 20,930,459 | |
| | COVID-19 - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii | | | 39,167 | |
| | | | | 20,969,626 | 20,159,673 |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|---|--|----------------------------|---------------------------------|----------------------------------|--|
| 14.231 | Emergency Solutions Grant Program | City of Knoxville | C-21-0171 | \$ 2,041,932 | |
| | | City of Knoxville | C-22-0031 | 119,466 | |
| | COVID-19 - Emergency Solutions Grant Program | | | 32,202 | |
| | | | | <u>21,586,027</u> | |
| | | | | | 23,779,627 |
| | | | | | 23,300,883 |
| 14.239 | Home Investment Partnerships Program | | | \$ 12,189,577 | |
| | COVID-19 - Home Investment Partnerships Program | | | <u>45,692</u> | |
| | | | | | 12,235,269 |
| | | | | | 11,380,823 |
| 14.241 | Housing Opportunities for Persons with AIDS | | | \$ 1,763,102 | |
| | COVID-19 - Housing Opportunities for Persons with AIDS | | | <u>21,878</u> | |
| | | | | | 1,784,980 |
| | | | | | 1,702,384 |
| 14.267 | Continuum of Care Program | | | | 133,634 |
| | | | | | - |
| 14.275 | Housing Trust Fund | | | | 2,158,309 |
| | | | | | 1,854,527 |
| 14.401 | Fair Housing Assistance Program State and Local | | | \$ 430,979.00 | |
| | COVID-19 - Fair Housing Assistance Program State and Local | | | <u>501.00</u> | |
| | | | | | 431,480 |
| | | | | | - |
| 14.896 | Family Self-Sufficiency Program | | | | 286,478 |
| | | | | | - |
| 14.U01 | Office of Manufactured Housing | | DU100K900016709 | | 409,981 |
| | | | | | - |
| 14.U02 | City of Knoxville C-22-0166 First | City of Knoxville | C-22-0166 | | 7,901 |
| | | | | | - |
| 14.U03 | City of Knoxville ESG 2021 Patterson | City of Knoxville | C-21-0217 | | 25,601 |
| | | | | | - |
| 14.U04 | City of Knoxville FY22 HMIS First | City of Knoxville | C-22-0170 | | 27,253 |
| | | | | | - |
| Subtotal Department of Housing and Urban Development | | | | <u>\$ 62,392,567</u> | <u>\$ 58,540,558</u> |

Department of the Interior

| | | | | | |
|--------|--|--|--|------------|---------|
| 15.250 | Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining | | | \$ 758,871 | \$ - |
| 15.252 | Abandoned Mine Land Reclamation (AMLR) | | | 2,464,152 | 734,710 |
| 15.608 | Fish and Wildlife Management Assistance | | | 1,646,895 | - |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|--|--|---------------------------------------|---------------------------------|--------------------------------------|--|
| 15.615 | Cooperative Endangered Species Conservation Fund | | | 323,460 | 23,962 |
| 15.616 | Clean Vessel Act | | | 256,683 | 157,973 |
| 15.622 | Sportfishing and Boating Safety Act | | | 149,433 | - |
| 15.623 | North American Wetlands Conservation Fund | | | 100,000 | - |
| 15.631 | Partners for Fish and Wildlife | | | 37,062 | 37,062 |
| 15.634 | State Wildlife Grants | | | 859,520 | 10,580 |
| 15.657 | Endangered Species Recovery Implementation | | | 159,573 | 6,286 |
| 15.663 | NFWF-USFWS Conservation Partnership | National Fish and Wildlife Foundation | 1904.16.052925 | 11,822 | - |
| 15.676 | Youth Engagement, Education, and Employment | | | 24,030 | - |
| 15.808 | U.S. Geological Survey Research and Data Collection | | | 54,942 | - |
| 15.810 | National Cooperative Geologic Mapping | | | 116,510 | - |
| 15.904 | Historic Preservation Fund Grants-In-Aid | | | 865,531 | 637,544 |
| 15.916 | Outdoor Recreation Acquisition, Development and Planning | | | (1,615,954) | - |
| 15.939 | Heritage Partnership | | | 569,035 | 170,580 |
| Subtotal Department of the Interior | | | | \$ 6,781,565 | \$ 1,778,697 |

Department of Justice

| | | | | | |
|--------|---|--|--|------------|------------|
| 16.017 | Sexual Assault Services Formula Program | | | \$ 261,559 | \$ 240,595 |
| 16.034 | COVID-19 - Coronavirus Emergency Supplemental Funding Program | | | 9,613,047 | 9,415,184 |
| 16.111 | Joint Law Enforcement Operations (JLEO) | | | 22,173 | - |
| 16.320 | Services for Trafficking Victims | | | 315,024 | - |
| 16.525 | Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus | | | 190,645 | - |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|---|--|--------------------------------------|--------------------------------------|--|
| 16.540 | Juvenile Justice and Delinquency Prevention | | | 381,936 | 263,378 |
| 16.550 | State Justice Statistics Program for Statistical Analysis Centers | | | 47,306 | - |
| 16.554 | National Criminal History Improvement Program (NCHIP) | | | 948,740 | 843,419 |
| 16.560 | National Institute of Justice Research, Evaluation, and Development Project Grants | | | 39,322 | - |
| 16.575 | Crime Victim Assistance | | | 49,364,778 | 47,256,186 |
| 16.576 | Crime Victim Compensation | | | 5,261,000 | - |
| 16.582 | Crime Victim Assistance/Discretionary Grants | City of Memphis Police Department | 37373 | \$ 311,693 24,069 | - |
| 16.585 | Drug Court Discretionary Grant Program | | | 335,762 | - |
| 16.588 | Violence Against Women Formula Grants | | | 402,908 | 401,533 |
| 16.593 | Residential Substance Abuse Treatment for State Prisoners | | | 2,441,468 | 2,200,377 |
| 16.606 | State Criminal Alien Assistance Program | | | 458,380 | 454,978 |
| 16.607 | Bulletproof Vest Partnership Program | | | 300,839 | - |
| 16.710 | Public Safety Partnership and Community Policing Grants | City of Memphis Police Department University of North Texas Health Science Center | 2019-MH-WX-K004 RF70050-2021-0151 | 1,963 48,277 | 865 |
| 16.726 | Juvenile Mentoring Program | National 4-H Council | Unknown | 2,027,601 | 61,599 |
| 16.738 | Edward Byrne Memorial Justice Assistance Grant Program COVID-19 - Edward Byrne Memorial Justice Assistance Grant Program | | | \$ 4,050,677 41,743 | - |
| 16.741 | DNA Backlog Reduction Program | | | 4,092,420 | 3,547,957 |
| | | | | 1,950,165 | - |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|---|-----------------------------------|--|---|--|
| 16.742 | Paul Coverdell Forensic Sciences Improvement Grant Program | | | 1,719,090 | 1,713,126 |
| 16.745 | Criminal and Juvenile Justice and Mental Health Collaboration Program | | | 149,166 | 148,215 |
| 16.750 | Support for Adam Walsh Act Implementation Grant Program | | | 317,535 | - |
| 16.754 | Harold Rogers Prescription Drug Monitoring Program | | | 1,432,147 | - |
| 16.812 | Second Chance Act Reentry Initiative | | | 129,506 | - |
| 16.813 | NICS Act Record Improvement Program | | | 1,819,659 | 1,797,164 |
| 16.828 | Swift, Certain, and Fair Supervision Program: Applying the Principles Behind Project HOPE | | | 77,791 | - |
| 16.833 | National Sexual Assault Kit Initiative | City of Memphis Police Department | 2018-AK-BX-0028 | \$ 95,559 23,793 | 119,352 |
| 16.838 | Comprehensive Opioid, Stimulant, and Substance Abuse Program | | | 2,513,991 | 1,939,593 |
| 16.842 | Opioid Affected Youth Initiative | | | 401,909 | - |
| 16.844 | Combatting Contraband Cell Phone Use in Prisons | | | 419,004 | - |
| 16.922 | Equitable Sharing Program | | | 619,326 | - |
| 16.U01 | Governor's Task Force on Marijuana Eradication | | 2021-113 2022-113 | \$ 479,963 174,624 | 654,587 |
| 16.U02 | Project Guardian Initiative | | 2020-DG-BX-K012 | 155,922 | - |
| 16.U03 | Task Force OT | | DEA Task Forces FBI Cyber Crime Task Force FBI JTTF FBI Violent Crime Task Force US Marshall's Office US Secret Service | \$ 27,647 9,668 13,861 16,702 5,865 15,315 | 89,058 |
| | | | | | - |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|---------------------------------------|---|--|---------------------------------|----------------------------------|--|
| 16.U04 | U.S. Marshals Service Joint Law Enforcement Operation Taskforce | | M-22-D74-O-000103 | 101,923 | - |
| 16.U05 | Hamilton Co Mental Health Court FY22 Had | Hamilton County Mental Health Court | LETTER, MOD #1 | 4,710 | - |
| Subtotal Department of Justice | | | | \$ 89,205,150 | \$ 70,284,169 |
| Department of Labor | | | | | |
| 17.002 | Labor Force Statistics | | | \$ 944,586 | \$ - |
| 17.005 | Compensation and Working Conditions | | | 129,726 | - |
| 17.225 | Unemployment Insurance COVID-19 - Unemployment Insurance | | | \$ 254,237,668 238,077,728 | 492,315,396 779,365 |
| 17.235 | Senior Community Service Employment Program | | | 994,784 | 935,257 |
| 17.245 | Trade Adjustment Assistance | | | 1,502,946 | 24,526 |
| 17.268 | H-1B Job Training Grants | Pennsylvania College of Technology | 20MIDTBR | \$ 248,067 86,266 | 334,333 86,266 |
| 17.271 | Work Opportunity Tax Credit Program (WOTC) | | | 479,663 | - |
| 17.273 | Temporary Labor Certification for Foreign Workers | | | 316,458 | - |
| 17.277 | WIOA National Dislocated Worker Grants / WIA National Emergency Grants COVID-19 - WIOA National Dislocated Worker Grants / WIA National Emergency Grants | | | \$ 383,475 3,175,727 | 3,559,202 2,984,023 |
| 17.280 | WIOA Dislocated Worker National Reserve Demonstration Grants | Appalachian Sustainable Development | MI-35510-20-20-A-51-02 | \$ 540,678 39,222 | 579,900 151,544 |
| 17.285 | Apprenticeship USA Grants | American Association of Community Colleges | AP-33025-19-75-A-11 | \$ 507,789 59,679 | 567,468 209,576 |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|-------------------------------------|---|---|---------------------------------|----------------------------------|--|
| 17.503 | Occupational Safety and Health State Program | | | 4,529,832 | - |
| 17.504 | Consultation Agreements | | | 1,161,788 | - |
| 17.600 | Mine Health and Safety Grants | | | 202,406 | - |
| Subtotal Department of Labor | | | | \$ 507,618,488 | \$ 5,170,557 |
| Department of State | | | | | |
| 19.009 | Academic Exchange Programs - Undergraduate Programs | FHI 360 World Learning | PO19002774 A20-2992-002 | \$ 123,890 23,109 | - |
| | | | | \$ 146,999 | \$ - |
| 19.033 | Global Threat Reduction | | | 630,099 | - |
| 19.040 | Public Diplomacy Programs | | | 123,898 | 25,726 |
| 19.415 | Professional and Cultural Exchange Programs - Citizen Exchanges | | | 1,141,984 | 997,359 |
| 19.600 | Bureau of Near Eastern Affairs | American University of Kurdistan | Unknown | 44,520 | - |
| 19.900 | AEECA/ESF PD Programs | American Councils for International Education | SUZ800-18-CA-0001 | \$ 56,347 (772) | - |
| | | | | 55,575 | - |
| | | | | \$ 2,143,075 | \$ 1,023,085 |
| Department of Transportation | | | | | |
| 20.106 | Airport Improvement Program and COVID-19 Airports Programs | | | \$ 26,081,891 | |
| | COVID-19 - Airport Improvement Program and COVID-19 Airports Programs | | | 1,472,748 | |
| | | | | \$ 27,554,639 | \$ 27,518,195 |
| 20.232 | Commercial Driver's License Program Implementation Grant | | | 135,404 | - |
| 20.240 | Fuel Tax Evasion-Intergovernmental Enforcement Effort | | | 5,622 | - |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|--|--|----------------------------|---------------------------------|--------------------------------------|--|
| 20.301 | Railroad Safety | | | 2,693 | - |
| 20.505 | Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research | | | 80,822 | (8,119) |
| 20.509 | Formula Grants for Rural Areas and Tribal Transit Program COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program | | | \$ 21,719,645 9,453,027 | |
| | | | | <hr/> 31,172,672 | 30,828,216 |
| 20.528 | Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program | | | (679,034) | (943,351) |
| 20.607 | Alcohol Open Container Requirements | | | 12,239,527 | 2,443,915 |
| 20.614 | National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements | | | 232,721 | - |
| 20.615 | E-911 Grant Program | | | 1,007,260 | - |
| 20.700 | Pipeline Safety Program State Base Grant | | | 727,778 | - |
| 20.703 | Interagency Hazardous Materials Public Sector Training and Planning Grants | | | 465,874 | 173,212 |
| 20.720 | State Damage Prevention Program Grants | | | 130,645 | - |
| 20.721 | PHMSA Pipeline Safety Program One Call Grant | | | 30,815 | - |
| Subtotal Department of Transportation | | | | <hr/> \$ 73,107,438 | <hr/> \$ 60,012,068 |
| Department of the Treasury | | | | | |
| 21.016 | Equitable Sharing | | | \$ 14,000 | \$ - |
| 21.019 | COVID-19 - Coronavirus Relief Fund | | | 16,781,715 | 16,026,736 |
| 21.023 | COVID-19 - Emergency Rental Assistance Program | | | 117,553,826 | - |
| 21.026 | COVID-19 - Homeowner Assistance Fund | | | 14,739,483 | - |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|---|---|---------------------------------------|---------------------------------|----------------------------------|--|
| 21.027 | CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS | | | \$ 284,204 106,011,351 | |
| | | | | <u>106,295,555</u> | <u>94,162,923</u> |
| Subtotal Department of the Treasury | | | | <u>\$ 255,384,579</u> | <u>\$ 110,189,659</u> |
| Appalachian Regional Commission | | | | | |
| 23.002 | Appalachian Area Development | Upper Cumberland Development District | Unknown | \$ 8,098,611 100,000 | |
| | | | | <u>\$ 8,198,611</u> | <u>\$ 7,806,096</u> |
| 23.011 | Appalachian Research, Technical Assistance, and Demonstration Projects | | | 790,252 | 38,611 |
| 23.U01 | ARC of TN - Pikeville Downtown - Upendra | | TN-19529-19 | <u>3,114</u> | <u>-</u> |
| Subtotal Appalachian Regional Commission | | | | <u>\$ 8,991,977</u> | <u>\$ 7,844,707</u> |
| Equal Employment Opportunity Commission | | | | | |
| 30.002 | Employment Discrimination State and Local Fair Employment Practices Agency Contracts | | | <u>\$ 127,960</u> | <u>\$ -</u> |
| Subtotal Equal Employment Opportunity Commission | | | | <u>\$ 127,960</u> | <u>\$ -</u> |
| General Services Administration | | | | | |
| 39.003 | Donation of Federal Surplus Personal Property (Noncash) | | | <u>\$ 1,135,470</u> | <u>\$ -</u> |
| 39.011 | Election Reform Payments | | | <u>17,179</u> | <u>-</u> |
| Subtotal General Services Administration | | | | <u>\$ 1,152,649</u> | <u>\$ -</u> |
| Library of Congress | | | | | |
| 42.010 | Teaching with Primary Sources | | | <u>\$ 118,663</u> | <u>\$ -</u> |
| Subtotal Library of Congress | | | | <u>\$ 118,663</u> | <u>\$ -</u> |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|---|---|---|-------------------------------------|---------------------------|---|
| National Aeronautics and Space Administration | | | | | |
| 43.001 | Science | Universities Space Research Association University of Toledo | 02338-02 N-125107-01 (F-2016-24) | \$ 16,507 101,344 | |
| | | | | \$ 117,851 | \$ 101,344 |
| 43.008 | Office of Stem Engagement (OSTEM) | Vanderbilt University | SUBAWARD UNIV61856 AMEND 2 | \$ 85,838 15,581 | |
| | | Vanderbilt University | UNIV61846 | 17,520 | |
| | | Vanderbilt University | UNIV61848 | 54,868 | |
| | | Vanderbilt University | UNIV61855 | 46,233 | |
| | | Vanderbilt University | UNIV61868 | 10,000 | |
| | | | | 230,040 | - |
| Subtotal National Aeronautics and Space Administration | | | | \$ 347,891 | \$ 101,344 |
| National Endowment for the Arts | | | | | |
| 45.024 | Promotion of the Arts Grants to Organizations and Individuals | Arts Midwest | 1866149-52-C-20 | \$ 53,924 17,274 | |
| | | | | \$ 71,198 | \$ 65,906 |
| 45.025 | Promotion of the Arts Partnership Agreements COVID-19 - Promotion of the Arts Partnership Agreements | | | \$ 872,544 843,011 | |
| | | | | 1,715,555 | 1,615,911 |
| Subtotal National Endowment for the Arts | | | | \$ 1,786,753 | \$ 1,681,817 |
| National Endowment for the Humanities | | | | | |
| 45.129 | Promotion of the Humanities Federal/State Partnership | National Trail of Tears Association | Unknown | \$ 11,062 | \$ - |
| 45.130 | Promotion of the Humanities Challenge Grants | | | 400,000 | - |
| 45.149 | Promotion of the Humanities Division of Preservation and Access | | | 82,675 | - |
| 45.161 | Promotion of the Humanities Research | | | 129,995 | - |
| 45.162 | Promotion of the Humanities Teaching and Learning Resources and Curriculum Development | | | 33,573 | - |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|--|---|---|---------------------------------|----------------------------------|--|
| 45.163 | Promotion of the Humanities Professional Development | | | 30,116 | - |
| 45.164 | Promotion of the Humanities Public Programs | American Library Association | ARP | \$ 47,277 10,000 | |
| | | | | 57,277 | 10,000 |
| Subtotal National Endowment for the Humanities | | | | \$ 744,698 | \$ 10,000 |
| Institute of Museum and Library Services | | | | | |
| 45.301 | Museums for America | | | \$ 77,599 | \$ - |
| 45.310 | Grants to States COVID-19 - Grants to States | | | \$ 3,755,332 3,225,173 | |
| | | | | 6,980,505 | 2,913,293 |
| 45.312 | National Leadership Grants | Children's Museum Corporation of Rutherford County | MG-249465-0MS-21 | 19,360 | - |
| 45.313 | Laura Bush 21st Century Librarian Program | | | 387,954 | 61,723 |
| Subtotal Institute of Museum and Library Services | | | | \$ 7,465,418 | \$ 2,975,016 |
| National Science Foundation | | | | | |
| 47.050 | Geosciences | Savannah State University | 2153-48-TSU | \$ 11,357 | \$ 11,357 |
| 47.075 | Social, Behavioral, and Economic Sciences | | | 92,562 | - |
| 47.076 | Education and Human Resources | | | 99,605 | - |
| Subtotal National Science Foundation | | | | \$ 203,524 | \$ 11,357 |
| Small Business Administration | | | | | |
| 59.037 | Small Business Development Centers COVID-19 - Small Business Development Centers | | | \$ 2,672,870 1,153,540 | |
| | | | | \$ 3,826,410 | \$ 256,516 |
| 59.061 | State Trade Expansion | | | 9,952 | - |
| Subtotal Small Business Administration | | | | \$ 3,836,362 | \$ 256,516 |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|--|---|---------------------|--|-------------------------------|---|
| Tennessee Valley Authority | | | | | |
| 62.U01 | Ocoee Trust Fund | | FY2015-2019TVA Award FY2020-2024TVA AWARD | \$ 44,005 <u>1,764,509</u> | \$ 376,240 |
| 62.U02 | TVA - REED Center Marketing - Fuqua | | A22-0422-002 | 757 | - |
| 62.U03 | TVA - Solar Farm 8500021516 - Patterson | | 8500021516 | 958,207 | - |
| 62.U04 | TVA 9392 TVA PO 7043144 Lofaro | | 9392 TVA PO 7043144 | 87,408 | - |
| 62.U05 | TVA 9392 TVA PO 7250100 Lofaro | | 99392 TVA PO 7250100 | 174 | - |
| 62.U06 | TVA Diversity - Middlebrooks - FY 2022 | | Unknown | 11,226 | - |
| 62.U07 | TVA Diversity - Middlebrooks - FY 2021 | | Unknown | 4,898 | - |
| 62.U08 | TVA Plant Communities Eradication-Harper | | PO 2593722 | 9,726 | - |
| 62.U09 | TVA PO 7002776 (9392) Baumann | | PO 7002776 (9392) | 8,309 | - |
| 62.U10 | TVA PO 6518313 (9392) Lofaro | | 6518313 (9392) | 26,792 | - |
| 62.U11 | TVA PO 6717053 (9392) Lofaro | | 6717053 (9392) | 14,787 | - |
| 62.U12 | TVA Tall Fescue Eradication-Harper | | PO 3500197 | <u>803</u> | - |
| Subtotal Tennessee Valley Authority | | | | <u>\$ 2,931,601</u> | <u>\$ 376,240</u> |
| Department of Veterans Affairs | | | | | |
| 64.005 | Grants to States for Construction of State Home Facilities | | | \$ 10,357,461 | \$ - |
| 64.015 | Veterans State Nursing Home Care | | | 31,566,206 | - |
| 64.034 | VA Grants for Adaptive Sports Programs for Disabled Veterans and Disabled Members of the Armed Forces | | | 107,622 | - |
| 64.054 | Research and Development | | | 292,489 | - |
| 64.101 | Burial Expenses Allowance for Veterans | | | 1,712,276 | - |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|--|---|----------------------------|---------------------------------|--------------------------------------|--|
| 64.124 | All-Volunteer Force Educational Assistance | | | 673,864 | - |
| 64.203 | Veterans Cemetery Grants Program | | | 86,971 | - |
| 64.U01 | Educational Assistance Annual Reporting | | ANNUAL REPORTING FEES | 4,766 | - |
| 64.U02 | Support of Veterans Service Office | | 11908142 | 11,776 | - |
| 64.U03 | US Dept Veterans Kidney Disease Langston | | Unknown | 58,000 | - |
| 64.U04 | VA Medical Center IPA Agreements-Waters | | Unknown | 306,681 | - |
| Subtotal Department of Veterans Affairs | | | | \$ 45,178,112 | \$ - |
| Environmental Protection Agency | | | | | |
| 66.032 | State Indoor Radon Grants | | | \$ 287,073 | \$ - |
| 66.034 | Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act | | | 264,239 | - |
| 66.040 | Diesel Emissions Reduction Act (DERA) State Grants | | | 341,569 | 341,569 |
| 66.204 | Multipurpose Grants to States and Tribes | | | 54,955 | - |
| 66.419 | Water Pollution Control State, Interstate, and Tribal Program Support | | | 212,186 | - |
| 66.433 | State Underground Water Source Protection | | | 108,569 | - |
| 66.436 | Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act | | | 95,683 | 62,860 |
| 66.454 | Water Quality Management Planning | | | 300,452 | 76,564 |
| 66.460 | Nonpoint Source Implementation Grants | | | 2,623,465 | 1,133,060 |
| 66.461 | Regional Wetland Program Development Grants | | | 125,715 | 61,550 |
| 66.605 | Performance Partnership Grants | | | 3,871,040 | - |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|---|--|--|---------------------------------|--------------------------------------|--|
| 66.608 | Environmental Information Exchange Network Grant Program and Related Assistance | | | 5,877 | - |
| 66.701 | Toxic Substances Compliance Monitoring Cooperative Agreements | | | 62,457 | - |
| 66.708 | Pollution Prevention Grants Program | | | 107,774 | - |
| 66.716 | Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies | Extension Foundation Extension Foundation | SA-2021-04 SA-2022-15 | \$ 12,038 2,541 | - |
| | | | | 14,579 | - |
| 66.801 | Hazardous Waste Management State Program Support | | | 2,443,327 | - |
| 66.802 | Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements | | | 193,490 | - |
| 66.804 | Underground Storage Tank (UST) Prevention, Detection, and Compliance Program | | | 620,000 | - |
| 66.805 | Leaking Underground Storage Tank Trust Fund Corrective Action Program | | | 1,269,772 | - |
| 66.809 | Superfund State and Indian Tribe Core Program Cooperative Agreements | | | 101,363 | - |
| 66.817 | State and Tribal Response Program Grants | | | 706,898 | - |
| Subtotal Environmental Protection Agency | | | | \$ 13,810,483 | \$ 1,675,603 |
| Nuclear Regulatory Commission | | | | | |
| 77.008 | U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program | | | \$ 78,668 | \$ - |
| Subtotal Nuclear Regulatory Commission | | | | \$ 78,668 | \$ - |
| Department of Energy | | | | | |
| 81.041 | State Energy Program | | | \$ 1,019,580 | \$ - |
| 81.042 | Weatherization Assistance for Low-Income Persons | | | 2,761,477 | 2,732,578 |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|--------------------------------------|--|---------------------------------|----------------------------------|--------------------------------------|--|
| 81.049 | Office of Science Financial Assistance Program | | | 370,603 | - |
| 81.089 | Fossil Energy Research and Development | | | 5,186 | - |
| 81.117 | Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance | North Carolina State University | SUBAWARD 2017-3030-01 AMEND 3 | \$ 1,073,253 8,156 | |
| | | | | <u>1,081,409</u> | 70,000 |
| 81.119 | State Energy Program Special Projects | | | 1,803 | - |
| 81.136 | Long-Term Surveillance and Maintenance | | | 4,584,413 | 80,830 |
| 81.214 | Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis | | | 1,585,911 | 161,299 |
| 81.U01 | Oak Ridge WMA | | OAKRIDGEWMA2013R | 243,131 | - |
| 81.U02 | Pantex EMS Assessment - CIS - Reed | | Unknown | 6,468 | - |
| 81.U03 | Natl 4-H CS Pathway Process Eval-Franck | National 4-H Council | Unknown | <u>18,220</u> | - |
| Subtotal Department of Energy | | | | <u>\$ 11,678,201</u> | <u>\$ 3,044,707</u> |
| Department of Education | | | | | |
| 84.002 | Adult Education - Basic Grants to States | | | \$ 11,265,859 | \$ 6,362,963 |
| 84.010 | Title I Grants to Local Educational Agencies | | | 301,177,549 | 298,131,964 |
| 84.011 | Migrant Education State Grant Program | | | 1,393,082 | 1,393,082 |
| 84.013 | Title I State Agency Program for Neglected and Delinquent Children and Youth | | | 405,245 | 405,244 |
| 84.031 | Higher Education Institutional Aid | | | 12,955,030 | - |
| 84.048 | Career and Technical Education -- Basic Grants to States | | | 25,810,340 | 23,493,411 |
| 84.051 | Career and Technical Education -- National Programs | | | 286,587 | 221,030 |
| 84.120 | Minority Science and Engineering Improvement | | | 151,715 | - |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|---|---|--|--|--|
| 84.126 | Rehabilitation Services Vocational Rehabilitation Grants to States | | | 51,097,514 | 5,609,194 |
| 84.177 | Rehabilitation Services Independent Living Services for Older Individuals Who are Blind | | | 560,342 | - |
| 84.181 | Special Education-Grants for Infants and Families COVID-19 - Special Education-Grants for Infants and Families | | | \$ 8,101,019 1,005,512 | |
| | | | | <hr/> 9,106,531 | 6,537,536 |
| 84.184 | School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs) | | | 487,413 | 331,297 |
| 84.196 | Education for Homeless Children and Youth | | | 2,096,175 | 2,123,602 |
| 84.200 | Graduate Assistance in Areas of National Need | | | 54,485 | - |
| 84.206 | Javits Gifted and Talented Students Education | | | 435,040 | 167,940 |
| 84.229 | Language Resource Centers | Indiana University | P229A180011-21 | 3,617 | - |
| 84.282 | Charter Schools | | | 3,942,805 | 3,837,372 |
| 84.287 | Twenty-First Century Community Learning Centers | | | 28,132,105 | 27,857,514 |
| 84.305 | Education Research, Development and Dissemination | | | 2,423 | - |
| 84.323 | Special Education - State Personnel Development | | | 954,865 | 954,865 |
| 84.325 | Special Education - Personnel Development to Improve Services and Results for Children with Disabilities | University of Florida University of Florida Vanderbilt University | 136897/48431 CEEDAR Unknown VUMC 77654 | \$ 629,195 30,599 19,639 48,723 | |
| | | | | <hr/> 728,156 | 72,362 |
| 84.334 | Gaining Early Awareness and Readiness for Undergraduate Programs | Metropolitan Government of Nashville and Davidson County | Unknown | \$ 4,729,071 82,755 | |
| | | | | <hr/> 4,811,826 | 2,286,155 |
| 84.335 | Child Care Access Means Parents in School | | | 846,676 | - |
| 84.336 | Teacher Quality Partnership Grants | | | 176,499 | - |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|--|--|---|--------------------------------------|--|
| 84.358 | Rural Education | | | 4,356,009 | 4,203,023 |
| 84.365 | English Language Acquisition State Grants | | | 7,043,222 | 6,935,789 |
| 84.367 | Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) | National Writing Project | 94-TN02 | \$ 38,567,371 386 | 37,932,404 |
| 84.369 | Grants for State Assessments and Related Activities | | | 3,321,548 | - |
| 84.371 | Comprehensive Literacy Development | | | 3,213,365 | 3,086,646 |
| 84.372 | Statewide Longitudinal Data Systems | | | 825,023 | 143,968 |
| 84.382 | Strengthening Minority-Serving Institutions | | | 370,143 | - |
| 84.407 | Transition Programs for Students with Intellectual Disabilities into Higher Education | | | 422,401 | - |
| 84.411 | Education Innovation and Research (formerly Investing in Innovation (i3) Fund) | National Writing Project National Writing Project Niswonger Foundation | 05-TN03-2019I3C3WP 05-TN03-2020I3C3WP S411BS00035 | \$ 2,655 57,717 80,914 | - |
| 84.424 | Student Support and Academic Enrichment Program | | | 141,286 | - |
| 84.425 | COVID-19 - Education Stabilization Fund | | | 20,328,168 | 19,667,478 |
| 84.425B | COVID-19 - Discretionary Grants: Rethink K-12 Education Models Grants | | | 1,296 | - |
| 84.425C | COVID-19 - Governor's Emergency Education Relief (GEER) Fund | | | 1,913,030 | 1,936,812 |
| 84.425D | COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund | | | 53,363,020 | 43,365,880 |
| 84.425E | COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion | | | 488,390,160 | 465,485,879 |
| 84.425F | COVID-19 - HEERF Institutional Portion | | | 253,930,582 | - |
| 84.425J | COVID-19 - HEERF Historically Black Colleges and Universities (HBCUs) | | | 236,642,311 | - |
| | | | | 33,612,627 | - |

State of Tennessee
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For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|--|--|----------------------------|---------------------------------|--------------------------------------|--|
| 84.425L | COVID-19 - HEERF Minority Serving Institutions (MSIs) | | | 100 | - |
| 84.425M | COVID-19 - HEERF Strengthening Institutions Program (SIP) | | | 11,303,273 | - |
| 84.425N | COVID-19 - HEERF Fund for the Improvement of Postsecondary Education (FIPSE) Formula Grant | | | 1,784,182 | - |
| 84.425R | COVID-19 - Coronavirus Response and Relief Supplemental Appropriations Act, 2021 - Emergency Assistance to Non-Public Schools (CRRSA EANS) program | | | 7,089,574 | 6,963,191 |
| 84.425S | COVID-19 - HEERF Supplemental Assistance to Institutions of Higher Education (SAIHE) program | | | 3,318,526 | - |
| 84.425U | COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER) | | | 363,518,413 | 362,703,278 |
| 84.425W | COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth | | | 3,745,650 | 3,697,175 |
| 84.426 | COVID-19 - Randolph-Sheppard – Financial Relief and Restoration Payments | | | 1,167,135 | - |
| 84.U01 | NAEP State Coordinator/Basic Participation Contract | | 91990020C0026 | 152,900 | - |
| Subtotal Department of Education | | | | \$ 1,995,403,580 | \$ 1,335,907,054 |
| National Archives and Records Administration | | | | | |
| 89.003 | National Historical Publications and Records Grants | | | \$ 219,325 | \$ 19,700 |
| Subtotal National Archives and Records Administration | | | | \$ 219,325 | \$ 19,700 |
| Election Assistance Commission | | | | | |
| 90.401 | Help America Vote Act Requirements Payments | | | \$ 459,570 | \$ - |
| 90.404 | 2018 HAVA Election Security Grants | | | 2,380,220 | 2,252,310 |
| Subtotal Election Assistance Commission | | | | \$ 2,839,790 | \$ 2,252,310 |

State of Tennessee
Schedule of Expenditures of Federal Awards
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| <u>AL#</u> | <u>Program Name</u> | <u>Passed Through From</u> | <u>Other Identifying Number</u> | <u>Total Expenditures/Issues</u> | <u>Expenditures/Issues Passed Through to Subrecipients</u> |
|--|--|----------------------------|---------------------------------|----------------------------------|--|
| Department of Health and Human Services | | | | | |
| 93.041 | Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation | | | \$ 77,168 | \$ 75,418 |
| 93.042 | Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals | | | \$ 380,574 | |
| | COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals | | | 141,325 | |
| | | | | <hr/> | |
| | | | | 521,899 | 513,162 |
| 93.043 | Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services | | | \$ 451,262 | |
| | COVID-19 - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services | | | 21,227 | |
| | | | | <hr/> | |
| | | | | 472,489 | 472,489 |
| 93.048 | COVID-19 - Special Programs for the Aging, Title IV, and Title II, Discretionary Projects | | | 604,447 | 575,762 |
| 93.052 | National Family Caregiver Support, Title III, Part E | | | \$ 3,438,360 | |
| | COVID-19 - National Family Caregiver Support, Title III, Part E | | | 1,248,285 | |
| | | | | <hr/> | |
| | | | | 4,686,645 | 4,686,645 |
| 93.069 | Public Health Emergency Preparedness | | | 12,143,211 | 3,604,480 |
| 93.070 | Environmental Public Health and Emergency Response | | | 462,254 | 2,040 |
| 93.071 | Medicare Enrollment Assistance Program | | | 682,804 | 682,733 |
| 93.072 | Lifespan Respite Care Program | | | 310,478 | 296,900 |
| 93.073 | Birth Defects and Developmental Disabilities - Prevention and Surveillance | | | 277,406 | - |
| 93.074 | Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements | | | (367) | - |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|---|----------------------------|---------------------------------|--------------------------------------|--|
| 93.079 | Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance | | | 77,839 | 72,400 |
| 93.080 | Blood Disorder Program: Prevention, Surveillance, and Research | | | 119 | - |
| 93.087 | Enhance Safety of Children Affected by Substance Abuse | | | (179) | - |
| 93.088 | Advancing System Improvements for Key Issues in Women's Health | | | 98,684 | - |
| 93.090 | Guardianship Assistance COVID-19 - Guardianship Assistance | | | \$ 10,698,408 946,550 | |
| | | | | 11,644,958 | - |
| 93.092 | Affordable Care Act (ACA) Personal Responsibility Education Program | | | 973,791 | 503,370 |
| 93.103 | Food and Drug Administration Research | | | 1,189,997 | - |
| 93.104 | Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) | | | 2,592,445 | 2,183,463 |
| 93.110 | Maternal and Child Health Federal Consolidated Programs | | | \$ 995,457 | |
| | | Vanderbilt University | SUBAWARD-VUMC6915 | 3,760 | |
| | | Vanderbilt University | VUMC59412 | 146,105 | |
| | | Vanderbilt University | VUMC6917 | 6,342 | |
| | | | | 1,151,664 | 20,518 |
| 93.116 | Project Grants and Cooperative Agreements for Tuberculosis Control Programs | | | 589,236 | 310,947 |
| 93.124 | Nurse Anesthetist Traineeship | | | 32,309 | - |
| 93.130 | Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices | | | 199,388 | - |
| 93.136 | Injury Prevention and Control Research and State and Community Based Programs | | | \$ 8,447,361 | |
| | COVID-19 - Injury Prevention and Control Research and State and Community Based Programs | | | 126,711 | |
| | | | | 8,574,072 | 3,054,192 |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|---|---|---|--|--|
| 93.142 | NIEHS Hazardous Waste Worker Health and Safety Training | University of Minnesota University of Minnesota University of Minnesota | 2U45ES006184-29 SU45ES006184-31 Unknown | \$ 8,329 12,496 <u>305,817</u> | - |
| | | | | 326,642 | - |
| 93.150 | Projects for Assistance in Transition from Homelessness (PATH) | | | 913,757 | 811,757 |
| 93.165 | Grants to States for Loan Repayment | | | (50,127) | (50,127) |
| 93.197 | Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children | | | 380,986 | - |
| 93.211 | Telehealth Programs | | | 390,315 | - |
| 93.217 | Family Planning Services | | | 9,382,327 | 1,549,464 |
| 93.234 | Traumatic Brain Injury State Demonstration Grant Program | | | 200,179 | 200,179 |
| 93.235 | Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program | | | 1,472,973 | 1,151,842 |
| 93.240 | State Capacity Building | | | 471,018 | - |
| 93.241 | State Rural Hospital Flexibility Program | | | 244,880 | 177,438 |
| 93.242 | Mental Health Research Grants | | | (5,026) | - |
| 93.243 | Substance Abuse and Mental Health Services Projects of Regional and National Significance | Buffalo Valley, Incorporated Ridgeview Behavioral Health Services Rutherford County | 1H79T1081413-01 TI-18-003 SAMHSA 17 | \$ 10,357,601 72,089 28,649 10,288 534,767 | |
| | COVID-19 - Substance Abuse and Mental Health Services Projects of Regional and National Significance | | | <u>11,003,394</u> | 8,161,969 |
| 93.247 | Advanced Nursing Education Workforce Grant Program | | | 2,520,099 | 160,148 |
| 93.251 | Early Hearing Detection and Intervention | | | 227,197 | 199,136 |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|---|---|---------------------------------|---|--|
| 93.262 | Occupational Safety and Health Program | University of Kentucky Research Foundation | SUBAWARD 3210001810-21-263 | \$ 130,436 6,946 | |
| | | | | | 137,382 |
| 93.268 | Immunization Cooperative Agreements Immunization Cooperative Agreements (Noncash) COVID-19 - Immunization Cooperative Agreements | | | \$ 14,896,344 99,459,470 11,193,233 | |
| | | | | | 125,549,047 |
| 93.270 | Viral Hepatitis Prevention and Control | | | | 350,681 |
| 93.276 | Drug-Free Communities Support Program Grants | Promise Center, Incorporated | 20-200-2 | | 6,001 |
| 93.279 | Drug Abuse and Addiction Research Programs | | | | 42,094 |
| 93.301 | Small Rural Hospital Improvement Grant Program COVID-19 - Small Rural Hospital Improvement Grant Program | | | \$ (86,692) (37,641) | |
| | | | | | (124,333) |
| 93.307 | Minority Health and Health Disparities Research | | | | 39,996 |
| 93.314 | Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program | | | | 142,624 |
| 93.317 | Emerging Infections Programs COVID-19 - Emerging Infections Programs | | | \$ 4,265,313 1,203,355 | |
| | | | | | 5,468,668 |
| 93.319 | Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas | | | | 542,702 |
| 93.323 | Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) | | | \$ 265,123,523 5,023,318 | |
| | | | | | 270,146,841 |
| 93.324 | State Health Insurance Assistance Program | | | | 1,024,048 |
| | | | | | 753,340 |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|---|----------------------------|---------------------------------|--------------------------------------|--|
| 93.334 | The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels | | | 158,510 | - |
| 93.336 | Behavioral Risk Factor Surveillance System COVID-19 - Behavioral Risk Factor Surveillance System | | | \$ 264,423 10,000 | - |
| 93.354 | COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response | | | 4,260,706 | 875,752 |
| 93.359 | Nurse Education, Practice Quality and Retention Grants | | | 670,949 | 97,663 |
| 93.367 | Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs | | | 169,184 | - |
| 93.369 | ACL Independent Living State Grants | | | 318,592 | 286,508 |
| 93.387 | National and State Tobacco Control Program | | | 1,329,032 | 298,275 |
| 93.391 | COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises | | | 5,613,876 | 5,122,403 |
| 93.398 | Cancer Research Manpower | Meharry Medical College | 161219LS169 | \$ 86,061 6,227 | 92,288 6,227 |
| 93.413 | The State Flexibility to Stabilize the Market Grant Program | | | 111,276 | - |
| 93.426 | Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke | | | 1,896,449 | 1,024,727 |
| 93.464 | ACL Assistive Technology | | | 445,556 | 293,198 |
| 93.470 | Alzheimer's Disease Program Initiative (ADPI) | | | 55,574 | 42,158 |
| 93.478 | Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees | | | 621,710 | 337,913 |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|---|--|---------------------------------|--------------------------------------|--|
| 93.498 | COVID-19 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution | | | 1,350,867 | - |
| 93.499 | COVID-19 - Low Income Household Water Assistance Program | | | 354,280 | 288,264 |
| 93.516 | Public Health Training Centers Program | Emory University | A176162 | 25,631 | - |
| 93.526 | Grants for Capital Development in Health Centers | | | 49,900 | - |
| 93.556 | MaryLee Allen Promoting Safe and Stable Families Program COVID-19 - MaryLee Allen Promoting Safe and Stable Families Program | | | \$ 10,629,408 419,798 | |
| | | | | <hr/> 11,049,206 | 387,534 |
| 93.558 | Temporary Assistance for Needy Families COVID-19 - Temporary Assistance for Needy Families | | | \$ 219,990,277 6,211,100 | |
| | | | | <hr/> 226,201,377 | 96,268,591 |
| 93.563 | Child Support Enforcement | | | 66,131,470 | - |
| 93.564 | Child Support Enforcement Research | | | 31,151 | - |
| 93.568 | Low-Income Home Energy Assistance COVID-19 - Low-Income Home Energy Assistance | | | \$ 38,956,825 49,687,337 | |
| | | | | <hr/> 88,644,162 | 87,131,358 |
| 93.569 | Community Services Block Grant COVID-19 - Community Services Block Grant | | | \$ 16,712,305 6,863,896 | |
| | | | | <hr/> 23,576,201 | 22,791,155 |
| 93.576 | Refugee and Entrant Assistance Discretionary Grants | Catholic Charities of Tennessee, Incorporated | Unknown | 17,167 | - |
| 93.586 | State Court Improvement Program COVID-19 - State Court Improvement Program | | | \$ 580,609 79,565 | |
| | | | | <hr/> 660,174 | - |
| 93.590 | Community-Based Child Abuse Prevention Grants | | | 753,407 | - |
| 93.597 | Grants to States for Access and Visitation Programs | | | 187,371 | - |

State of Tennessee
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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|---|--------------------------------|---------------------------------|--------------------------------------|--|
| 93.599 | Chafee Education and Training Vouchers Program (ETV) COVID-19 - Chafee Education and Training Vouchers Program (ETV) | | | \$ 895,856 134,229 | |
| | | | | | 1,030,085 |
| 93.603 | Adoption and Legal Guardianship Incentive Payments | | | | 509,531 |
| 93.630 | Developmental Disabilities Basic Support and Advocacy Grants COVID-19 - Developmental Disabilities Basic Support and Advocacy Grants | | | \$ 1,761,604 79,082 | |
| | | | | | 1,840,686 |
| | | | | | 547,448 |
| 93.632 | University Centers for Excellence in Developmental Disabilities Education, Research, and Service | | | | 545,587 |
| 93.643 | Children's Justice Grants to States | | | | 34,875 |
| 93.645 | Stephanie Tubbs Jones Child Welfare Services Program COVID-19 - Stephanie Tubbs Jones Child Welfare Services Program | | | \$ 10,051,522 183,811 | |
| | | | | | 10,235,333 |
| 93.648 | Child Welfare Research Training or Demonstration | University of Nebraska-Lincoln | 24-0520-0308-004 | | 12,446 |
| 93.658 | Foster Care Title IV-E COVID-19 - Foster Care Title IV-E | | | \$ 48,537,716 2,783,941 | |
| | | | | | 51,321,657 |
| 93.659 | Adoption Assistance COVID-19 - Adoption Assistance | | | \$ 70,131,264 6,192,510 | |
| | | | | | 76,323,774 |
| 93.665 | COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19 | | | | 2,691,199 |
| 93.667 | Social Services Block Grant | | | | 42,412,194 |
| 93.669 | Child Abuse and Neglect State Grants | | | | 824,146 |
| 93.671 | Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services | | | | 2,900,509 |
| | | | | | 2,785,616 |

State of Tennessee
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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|---|----------------------------|---------------------------------|----------------------------------|--|
| 93.674 | John H. Chafee Foster Care Program for Successful Transition to Adulthood COVID-19 - John H. Chafee Foster Care Program for Successful Transition to Adulthood | | | \$ 3,119,689 3,551,478 | |
| | | | | | 6,671,167 |
| 93.687 | Maternal Opioid Misuse Model | | | | 1,222,771 |
| 93.732 | Mental and Behavioral Health Education and Training Grants | | | | 374,716 |
| 93.747 | COVID-19 - Elder Abuse Prevention Interventions Program | | | | 371,340 |
| 93.761 | Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF) | | | | 52,578 |
| 93.767 | Children's Health Insurance Program COVID-19 - Children's Health Insurance Program | | | \$ 302,665,047 18,042,853 | |
| | | | | | 320,707,900 |
| 93.788 | Opioid STR | Iowa State University | 022769A | \$ 29,513,415 39,963 | |
| | | | | | 29,553,378 |
| 93.791 | Money Follows the Person Rebalancing Demonstration | | | | 66,790 |
| 93.817 | Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities | | | | (8,765) |
| 93.837 | Cardiovascular Diseases Research | | | | 46,444 |
| 93.847 | Diabetes, Digestive, and Kidney Diseases Extramural Research | | | | 57,622 |
| 93.855 | Allergy and Infectious Diseases Research | | | | 1,028,412 |
| 93.859 | Biomedical Research and Research Training | | | | 427,537 |
| 93.870 | Maternal, Infant and Early Childhood Home Visiting Grant | | | | 8,578,164 |
| 93.876 | Antimicrobial Resistance Surveillance in Retail Food Specimens | | | | 178,996 |

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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|---|---|---------------------------------|--------------------------------------|--|
| 93.877 | Autism Collaboration, Accountability, Research, Education, Education, and Support | Association of University Centers on Disabilities | 1557 G ZB835 | 16,781 | - |
| 93.879 | Medical Library Assistance | University of Maryland, College Park | 1600679 | - | - |
| 93.884 | Primary Care Training and Enhancement | Meharry Medical College | 190618MK206 | \$ 454,001 28,722 | 482,723 28,722 |
| 93.889 | National Bioterrorism Hospital Preparedness Program COVID-19 - National Bioterrorism Hospital Preparedness Program | | | \$ 4,754,502 (61,158) | 4,693,344 3,924,929 |
| 93.898 | Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations | | | 3,807,479 | 479,256 |
| 93.912 | Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement COVID-19 - Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement | | | \$ 290,517 73,608 | 364,125 - |
| 93.913 | Grants to States for Operation of State Offices of Rural Health | | | 293,058 | 69,406 |
| 93.917 | HIV Care Formula Grants COVID-19 - HIV Care Formula Grants | | | \$ 19,194,241 302,185 | 19,496,426 5,900,982 |
| 93.932 | Native Hawaiian Health Care Systems | | | 39,725 | - |
| 93.940 | HIV Prevention Activities Health Department Based | | | 6,051,209 | 3,119,886 |
| 93.944 | Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance | | | 597,812 | 11,725 |
| 93.946 | Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs | | | 411,583 | - |

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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|---|---|---------------------------------|----------------------------------|--|
| 93.958 | Block Grants for Community Mental Health Services COVID-19 - Block Grants for Community Mental Health Services | | | \$ 16,538,149 7,579,132 | |
| | | | | | 24,117,281 |
| 93.959 | Block Grants for Prevention and Treatment of Substance Abuse COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse | | | \$ 30,970,593 7,806,547 | |
| | | | | | 38,777,140 |
| 93.967 | CDC's Collaboration with Academia to Strengthen Public Health | Association of Schools and Programs of Public Health | S5071 | | 30,000 |
| 93.977 | Sexually Transmitted Diseases (STD) Prevention and Control Grants COVID-19 - Sexually Transmitted Diseases (STD) Prevention and Control Grants | | | \$ 1,386,633 135,804 | |
| | | | | | 1,522,437 |
| 93.981 | Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools COVID-19 - Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools | | | \$ 911,240 433,376 | |
| | | | | | 1,344,616 |
| 93.982 | Mental Health Disaster Assistance and Emergency Mental Health COVID-19 - Mental Health Disaster Assistance and Emergency Mental Health | | | \$ 2,148,529 (50,975) | |
| | | | | | 2,097,554 |
| 93.991 | Preventive Health and Health Services Block Grant | | | | 3,314,177 |
| 93.994 | Maternal and Child Health Services Block Grant to the States | | | | 12,122,966 |
| 93.U01 | Nat'l Partnership (PETE) 10830 Webster | National Partnership for Environmental Technology Education | 10830 DOE Y11 | | 5,973 |

State of Tennessee
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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|--|--|---|---------------------------------|----------------------------------|--|
| 93.U02 | Nat'l Partnership (PETE) 10881 Webster | National Partnership for Environmental Technology Education | 10881 DOE Y12 | 33,376 | - |
| Subtotal Department of Health and Human Services | | | | \$ 1,592,848,468 | \$ 519,032,669 |
| Corporation for National and Community Service | | | | | |
| 94.003 | State Commissions | | | \$ 375,534 | \$ 62,503 |
| 94.006 | AmeriCorps | Clinch-Powell Resource Conservation and Development Council | Unknown | \$ 4,972,558 15,337 | |
| | | | | 4,987,895 | 4,972,558 |
| 94.008 | Commission Investment Fund | | | 173,534 | - |
| 94.U01 | Knoxville-Knox County (CAC) Daugherty | Knoxville-Knox County Community Action Committee | 19ESHTN00200001 | 2,976 | - |
| Subtotal Corporation for National and Community Service | | | | \$ 5,539,939 | \$ 5,035,061 |
| Executive Office of the President | | | | | |
| 95.001 | High Intensity Drug Trafficking Areas Program | | | \$ 537,368 | \$ - |
| Subtotal Executive Office of the President | | | | \$ 537,368 | \$ - |
| Department of Homeland Security | | | | | |
| 97.005 | State and Local Homeland Security National Training Program | | | \$ 740,423 | \$ - |
| 97.008 | Non-Profit Security Program | | | 524,350 | 524,350 |
| 97.012 | Boating Safety Financial Assistance | | | 2,442,767 | - |
| 97.023 | Community Assistance Program State Support Services Element (CAP-SSSE) | | | 107,312 | - |
| 97.029 | Flood Mitigation Assistance | | | 984,575 | 920,124 |
| 97.032 | Crisis Counseling | | | 263,524 | 246,325 |

State of Tennessee
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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|---|---|----------------------------|---------------------------------|----------------------------------|--|
| 97.034 | Disaster Unemployment Assistance | | | 13,956 | - |
| 97.036 | Disaster Grants - Public Assistance (Presidentially Declared Disasters) | | | \$ 57,355,618 | |
| | Disaster Grants - Public Assistance (Presidentially Declared Disasters) (Noncash) | | | 371,560 | |
| | COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) | | | 46,576,564 | |
| | | | | <u>104,303,742</u> | <u>84,495,146</u> |
| 97.039 | Hazard Mitigation Grant | | | 1,550,834 | 1,225,442 |
| 97.041 | National Dam Safety Program | | | 91,679 | - |
| 97.042 | Emergency Management Performance Grants | | | 7,869,706 | 3,381,236 |
| 97.043 | State Fire Training Systems Grants | | | 6,230 | - |
| 97.044 | Assistance to Firefighters Grant | | | 48,773 | - |
| 97.045 | Cooperating Technical Partners | | | 69,160 | 69,160 |
| 97.047 | BRIC: Building Resilient Infrastructure and Communities | | | 1,023,401 | 975,770 |
| 97.050 | Presidential Declared Disaster Assistance to Individuals and Households - Other Needs | | | 9,076,071 | - |
| 97.067 | Homeland Security Grant Program | | | <u>3,992,320</u> | <u>3,138,076</u> |
| Subtotal Department of Homeland Security | | | | <u>\$ 133,108,823</u> | <u>\$ 94,975,629</u> |
| State Justice Institute | | | | | |
| 99.U01 | Court Technical Assistance | | SJI-20-T-062 | \$ 11,382 | \$ - |
| 99.U02 | COVID-19 - Housing Stability Counseling Program | | HSCP_NbrWksAmer_ARP | <u>71,529</u> | <u>66,923</u> |
| Subtotal State Justice Institute | | | | <u>\$ 82,911</u> | <u>\$ 66,923</u> |
| Total Unclustered Programs | | | | <u>\$ 5,586,760,588</u> | <u>\$ 2,432,814,909</u> |

State of Tennessee
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| <u>AL#</u> | <u>Program Name</u> | <u>Passed Through From</u> | <u>Other Identifying Number</u> | <u>Total Expenditures/Issues</u> | <u>Expenditures/Issues Passed Through to Subrecipients</u> |
|--|---|---|---------------------------------|----------------------------------|--|
| Research and Development Cluster | | | | | |
| Department of Agriculture | | | | | |
| Agricultural Marketing Service | | | | | |
| 10.156 | Federal-State Marketing Improvement Program | | | \$ 140,397 | \$ - |
| 10.170 | Specialty Crop Block Grant Program - Farm Bill | The Center For Produce Safety | 2021CPS06 | 215,964 | - |
| Subtotal Agricultural Marketing Service | | | | <u>\$ 356,361</u> | <u>\$ -</u> |
| Agricultural Research Service | | | | | |
| 10.001 | Agricultural Research Basic and Applied Research | | | \$ 1,462,063 | \$ - |
| Subtotal Agricultural Research Service | | | | <u>\$ 1,462,063</u> | <u>\$ -</u> |
| Animal and Plant Health Inspection Service | | | | | |
| 10.025 | Plant and Animal Disease, Pest Control, and Animal Care | | | \$ 200,000 | \$ - |
| Subtotal Animal and Plant Health Inspection Service | | | | <u>\$ 200,000</u> | <u>\$ -</u> |
| Economic Research Service | | | | | |
| 10.250 | Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations | Virginia Polytechnic Institute and State University | 422740-19D43 | \$ 62,145 4,728 | |
| | | | | <u>\$ 66,873</u> | <u>\$ -</u> |
| Subtotal Economic Research Service | | | | <u>\$ 66,873</u> | <u>\$ -</u> |
| Foreign Agricultural Service | | | | | |
| 10.777 | Norman E. Borlaug International Agricultural Science and Technology Fellowship | | | \$ 1,467 | \$ - |
| 10.960 | Technical Agricultural Assistance | | | 39,734 | 22,402 |

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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|---|--|--------------------------------------|---------------------------------|----------------------------------|--|
| 10.961 | Scientific Cooperation and Research | Mississippi State University | 183905.310272.01 | \$ 12,814 3,543 | - |
| | | | | 16,357 | - |
| Subtotal Foreign Agricultural Service | | | | \$ 57,558 | \$ 22,402 |
| Forest Service | | | | | |
| 10.664 | Cooperative Forestry Assistance | | | \$ 37,292 | \$ - |
| 10.675 | Urban and Community Forestry Program | | | 27,256 | 480 |
| 10.680 | Forest Health Protection | South Carolina Forestry Commission | Unknown | \$ 220,325 19,195 | - |
| | | | | 239,520 | - |
| 10.683 | National Fish and Wildlife Foundation | | | 9,569 | - |
| 10.699 | Partnership Agreements | | | 353,120 | 4,551 |
| 10.707 | Research Joint Venture and Cost Reimbursable Agreements | | | 14,057 | - |
| Subtotal Forest Service | | | | \$ 680,814 | \$ 5,031 |
| National Institute of Food and Agriculture | | | | | |
| 10.200 | Grants for Agricultural Research, Special Research Grants | University of Florida | PO 1600472764 | \$ 910 | |
| | | University of Florida | PO 1600472767 | 24,794 | |
| | | University of Maryland Eastern Shore | 2021-38427-34838 | 25,560 | |
| | | | | 8,389 | |
| | | | | \$ 59,653 | \$ 58,743 |
| 10.202 | Cooperative Forestry Research | The Pennsylvania State University | 6153-UTK-USDA-G043 | \$ 127,122 13,109 | - |
| | | | | 140,231 | - |
| 10.203 | Payments to Agricultural Experiment Stations Under the Hatch Act | North Carolina State University | Unknown | 9,975 | - |
| 10.205 | Payments to 1890 Land-Grant Colleges and Tuskegee University | | | 3,897,283 | - |
| 10.207 | Animal Health and Disease Research | | | 16,998 | - |

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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|---|---|---------------------------------|----------------------------------|--|
| 10.210 | Higher Education – Graduate Fellowships Grant Program | Iowa State University | 017377A | | - |
| 10.215 | Sustainable Agriculture Research and Education | Langston University | LU-519571-4 | \$ 23,690 | |
| | | University of Georgia | SUB00001688 | 4,402 | |
| | | University of Georgia | SUB00002295 | 93,561 | |
| | | University of Georgia | SUB00002471 | 15,613 | |
| | | University of Georgia | SUB00002591 | 7,618 | |
| | | University of Illinois | 2018-38640-28416 | 9,370 | |
| | | University of Kentucky Research Foundation | 780004607 | 11,305 | |
| | | | | <hr/> | |
| | | | | 165,559 | 68,661 |
| 10.216 | 1890 Institution Capacity Building Grants | Alabama A&M University | TSU20173882126426 | \$ 567,151 | |
| | | Alcorn State University | ASU330196 | 15,340 | |
| | | Kentucky State University | 210190-206101-3100 | 164,272 | |
| | | Virginia State University | 2019-38821-29038 | 16,956 | |
| | | | | <hr/> | |
| | | | | 802,385 | 229,975 |
| 10.217 | Higher Education - Institution Challenge Grants Program | | | | - |
| 10.219 | Biotechnology Risk Assessment Research | Virginia Polytechnic Institute and State University | 422734-19D43 | \$ 204,986 | |
| | | | | 37,935 | |
| | | | | <hr/> | |
| | | | | 242,921 | 8,718 |
| 10.220 | Higher Education - Multicultural Scholars Grant Program | | | | - |
| 10.303 | Integrated Programs | | | | 33,533 |
| 10.304 | Homeland Security Agricultural | University of Florida | SUB00002904 | | - |
| 10.309 | Specialty Crop Research Initiative | Cornell University | 79598-10782 | \$ 1,220,158 | |
| | | North Carolina State University | 2021-2582-03 | 621 | |
| | | Texas A&M University | M1900023 | 238 | |
| | | University of California | A18-0425S006P0671357 | 96,160 | |
| | | | | <hr/> | |
| | | | | (1,220) | |
| | | | | 1,315,957 | - |
| 10.310 | Agriculture and Food Research Initiative (AFRI) | Arizona State University | ASUB00000528 | \$ 6,011,726 | |
| | | Auburn University | 21-MREC-245851-UTENN | 74,013 | |
| | | Mississippi State University | 010500.322585.01 | 34,639 | |
| | | University of Connecticut | 386341 | 32,931 | |
| | | | | <hr/> | |
| | | | | (538) | |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|--|---|--|-------------------------------------|---------------------------|---|
| | | University of Louisville | Z5245202 | 33,461 | |
| | | University of Maryland | 96040-Z5247202 | 9,040 | |
| | | University of Puerto Rico | 2021-000021 | 149,466 | |
| | | University of Wisconsin-Madison | 0000001741 | 43 | |
| | | University of Wisconsin-Madison | 2020-68014-31413 | 48,727 | |
| | | | | <u>6,393,508</u> | 622,895 |
| 10.312 | Biomass Research and Development Initiative Competitive Grants Program (BRDI) | | | 26,763 | 42,397 |
| 10.320 | Sun Grant Program | South Dakota State University | 3TF386 | \$ 263,198 | |
| | | South Dakota State University | 3TF386 AMD 1 | <u>273,440</u> | |
| | | | | 536,638 | 273,440 |
| 10.326 | Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA) | Sam Houston State University | 22138A | \$ 475,339 | |
| | | | | <u>3,749</u> | |
| | | | | 479,088 | 60,104 |
| 10.329 | Crop Protection and Pest Management Competitive Grants Program | | | 63,701 | - |
| 10.330 | Alfalfa and Forage Research Program | | | 117,701 | 69,687 |
| 10.500 | Cooperative Extension Service | University of Kentucky Research Foundation | 7800004577 | \$ 60,751 | |
| | | | | <u>8,570</u> | |
| | | | | 69,321 | - |
| 10.523 | Centers of Excellence at 1890 Institutions | | | <u>9,070</u> | - |
| Subtotal National Institute of Food and Agriculture | | | | <u>\$ 14,891,523</u> | <u>\$ 1,468,153</u> |
| Natural Resources Conservation Service | | | | | |
| 10.072 | Wetlands Reserve Program | The Nature Conservancy | SUBAWARD NO. 20180705-01 AMEND 1 | \$ 379,974 | \$ 82,212 |
| 10.902 | Soil and Water Conservation | | | 225,401 | - |
| 10.903 | Soil Survey | | | 62,328 | - |
| 10.912 | Environmental Quality Incentives Program | Pheasants Forever, Incorporated | WLFW2018-06 | \$ 91,435 | |
| | | University of Georgia | SUB00001833 | <u>129,720</u> | |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|--|---|---|--------------------------|---------------------------|---|
| | | University of Georgia | SUB00002025 | 103,564 | |
| | | University of Iowa | S00379-01 | 8,916 | |
| | | Virginia Polytechnic Institute and State University | 423512-19D43 | 65,705 | |
| | | | | <u>399,340</u> | <u>43,716</u> |
| Subtotal Natural Resources Conservation Service | | | | <u>\$ 1,067,043</u> | <u>\$ 125,928</u> |
| Rural Business Cooperative Service | | | | | |
| 10.351 | Rural Business Development Grant | Middle Tennessee Industrial Development Association | Unknown | \$ 71,119 11,503 | |
| | | | | <u>\$ 82,622</u> | <u>\$ -</u> |
| Subtotal Rural Business Cooperative Service | | | | <u>\$ 82,622</u> | <u>\$ -</u> |
| USDA, Office of the Chief Economist | | | | | |
| 10.290 | Agricultural Market and Economic Research | | | <u>\$ 96,119</u> | <u>\$ 58,513</u> |
| Subtotal USDA, Office of the Chief Economist | | | | <u>\$ 96,119</u> | <u>\$ 58,513</u> |
| Other Programs | | | | | |
| 10.999 | Long Term Standing Agreements For Storage, Transportation And Lease | | | \$ 178,208 | \$ - |
| 10.RD | 4-H Cougar Connects Mentoring Program (4-H CCMP) - 4-H CCMP 21-22 | | 2020-JU-FX-0031 | 35,177 | - |
| 10.RD | USDA 16-JV-11221636-104 Sims | | 16-JV-11221636-104 | (7,964) | - |
| 10.RD | USDA 2016-CS-11081000-018 McKinney | | 2016-CS-11081000-018 | (373) | - |
| 10.RD | USDA FS 17-CR-11330145-057 Nagle | | 17-CR-11330145-057 | 25,659 | - |
| 10.RD | USDA FS CLT Treatment via Vacuum-Taylor | | 20-JV-11111136-041 | 21,744 | - |
| 10.RD | Effectiveness of AD-IT-UP - AD-IT-UP Effect 21-22 | Vanderbilt University | 2P30CA068485-26 | 5,976 | 5,976 |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|---|---|--|---------------------------------|----------------------------------|--|
| 10.RD | West VA Univ Sub16425UT2 Wyckoff | West Virginia University | 16-425-UT-2 | 3,829 | - |
| Subtotal Other Programs | | | | \$ 262,256 | \$ 5,976 |
| Subtotal Department of Agriculture | | | | \$ 19,223,232 | \$ 1,686,003 |
| Department of Commerce | | | | | |
| National Institute of Standards and Technology | | | | | |
| 11.609 | Measurement and Engineering Research and Standards | City of Memphis | 70NANB18H247 | \$ 80,653 958 | - |
| Subtotal National Institute of Standards and Technology | | | | \$ 81,611 | \$ - |
| National Oceanic and Atmospheric Administration | | | | | |
| 11.451 | Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology | Louisiana State University | PO - 0000041309 | \$ 5,139 | \$ - |
| 11.478 | Center for Sponsored Coastal Ocean Research Coastal Ocean Program | Northeastern University | 505161-78050 | 66,523 | - |
| Subtotal National Oceanic and Atmospheric Administration | | | | \$ 71,662 | \$ - |
| Subtotal Department of Commerce | | | | \$ 153,273 | \$ - |
| Department of Defense | | | | | |
| Defense Advanced Research Projects Agency (DARPA) | | | | | |
| 12.910 | Research and Technology Development | | | \$ 6,956,734 | \$ 1,167,191 |
| Subtotal Defense Advanced Research Projects Agency (DARPA) | | | | \$ 6,956,734 | \$ 1,167,191 |
| Defense POW/MIA Accounting Agency (DPAA) | | | | | |
| 12.740 | Past Conflict Accounting | Henry M. Jackson Foundation for the Advancement of Military Medicine | 5823-65544 | \$ 694 | |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|--|---|--|-------------------------------|---------------------------|---|
| | | Henry M. Jackson Foundation for the Advancement of Military Medicine | Subaward #5254; HJF Award #65 | 144,070 | |
| | | | | <u>\$ 144,764</u> | <u>\$ 53,714</u> |
| Subtotal Defense POW/MIA Accounting Agency (DPAA) | | | | <u>\$ 144,764</u> | <u>\$ 53,714</u> |
| Defense Threat Reduction Agency (DTRA) | | | | | |
| 12.351 | Scientific Research - Combating Weapons of Mass Destruction | Vanderbilt University | UNIV 59030 | \$ 36,504 | |
| | | | | <u>67,341</u> | |
| | | | | <u>\$ 103,845</u> | <u>\$ 42,192</u> |
| Subtotal Defense Threat Reduction Agency (DTRA) | | | | <u>\$ 103,845</u> | <u>\$ 42,192</u> |
| Dept of Defense Education Activity (DODEA) | | | | | |
| 12.558 | Department of Defense Impact Aid (Supplement, CWSD, BRAC) | Coalition For National Trauma Research | CNTR20-HUMA-05 | \$ 9,495 | \$ - |
| Subtotal Defense Threat Reduction Agency (DTRA) | | | | <u>\$ 9,495</u> | <u>\$ -</u> |
| Dept of the Air Force | | | | | |
| 12.800 | Air Force Defense Research Sciences Program | North Carolina State University | 2019-1746-01 | \$ 1,068,136 | |
| | | University of Maryland, College Park | 43324-Z8192001 | 26,259 | |
| | | | | <u>65,967</u> | |
| | | | | <u>\$ 1,160,362</u> | <u>\$ 302,329</u> |
| Subtotal Dept of the Air Force | | | | <u>\$ 1,160,362</u> | <u>\$ 302,329</u> |
| Dept of the Army | | | | | |
| 12.420 | Military Medical Research and Development | Children's Research Institute | 3004107-17-1 | \$ 2,897,854 | |
| | | University of Arkansas at Little Rock | 253248-20UTK | 133,959 | |
| | | University of Arkansas at Little Rock | 253283-20UTK | 8,322 | |
| | | University of Pittsburgh | W81XWH-12-2-0023 | 547,814 | |
| | | University of Texas at San Antonio | 159413/155536 | 244,696 | |
| | | University of Utah | 10050259 PRIM | (14,090) | |
| | | | | <u>13,873</u> | |
| | | | | <u>\$ 3,832,428</u> | <u>\$ 412,405</u> |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|---|---|---|------------------------------------|----------------------------------|--|
| 12.431 | Basic Scientific Research | | | \$ 4,739,521 | |
| | | Purdue University | 13001035-003 | 104,860 | |
| | | University of Central Florida | 65016A49-01 | 90,237 | |
| | | University of Central Florida | 65018A50-02 | 18,659 | |
| | | University of Massachussetts Medical School | S51310000047443 | 27,234 | |
| | | | | <u>4,980,511</u> | <u>185,868</u> |
| Subtotal Dept of the Army | | | | <u>\$ 8,812,939</u> | <u>\$ 598,273</u> |
| Dept of the Navy | | | | | |
| 12.300 | Basic and Applied Scientific Research | | | \$ 3,321,378 | |
| | | Oregon State University | N0356H-A | 437,500 | |
| | | Strategic Ohio Council for Higher Education | SUBAWARD RQ19-TN-20-7-AFRL2 MOD 02 | 33,434 | |
| | | | | <u>3,792,312</u> | <u>\$ 1,096,615</u> |
| 12.330 | Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program | | | 234,177 | - |
| Subtotal Dept of the Navy | | | | <u>\$ 4,026,489</u> | <u>\$ 1,096,615</u> |
| National Security Agency (NSA) | | | | | |
| 12.902 | Information Security Grants | | | \$ 674,770 | \$ 66,242 |
| 12.903 | GenCyber Grants Program | | | <u>61,973</u> | <u>-</u> |
| Subtotal National Security Agency (NSA) | | | | <u>\$ 736,743</u> | <u>\$ 66,242</u> |
| Office of Local Defense Community Cooperation | | | | | |
| 12.600 | Community Investment | Collaborative Composite Solutions Corporation | HA00052110069/A22-0469-S004 | \$ 23,392 | \$ - |
| Subtotal Office of Local Defense Community Cooperation | | | | <u>\$ 23,392</u> | <u>\$ -</u> |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| <u>AL#</u> | <u>Program Name</u> | <u>Passed Through From</u> | <u>Other Identifying Number</u> | <u>Total Expenditures/Issues</u> | <u>Expenditures/Issues Passed Through to Subrecipients</u> |
|--|--|---|---------------------------------|----------------------------------|--|
| Office of the Secretary of Defense | | | | | |
| 12.630 | Basic, Applied, and Advanced Research in Science and Engineering | Advanced Robotics for Manufacturing Institute | ARM-TEC-21-02-F-07 | \$ 364,350 | |
| | | Battelle Memorial Institute | PO US001-0000504972 CO30 | 239,341 | |
| | | Marshall University Research Corporation | PO RC- P2202134 | 274,035 | |
| | | Texas A&M University-Kingsville | S21-0125-UTK | 6,995 | |
| | | | | <u>27,255</u> | |
| | | | | \$ 911,976 | \$ 206,855 |
| Subtotal Office of the Secretary of Defense | | | | <u>\$ 911,976</u> | <u>\$ 206,855</u> |
| Uniformed Services University of the Health Sciences (USUHS) | | | | | |
| 12.750 | Uniformed Services University Medical Research Projects | The Geneva Foundation | 11052-N19-B01 | \$ 195,068 | |
| | | The Geneva Foundation | 11052-N21-10 | <u>145,852</u> | |
| | | | | \$ 340,920 | \$ 54,146 |
| Subtotal Uniformed Services University of the Health Sciences (USUHS) | | | | <u>\$ 340,920</u> | <u>\$ 54,146</u> |
| Other Programs | | | | | |
| 12.RD | AF AEDC FA9101-19-F-0015 Holst | | FA9101-19-F-0015 | \$ 373,864 | \$ - |
| 12.RD | AF AEDC FA9101-22-FB-007 Holst | | FA9101-22-FB-007 | 178,173 | - |
| 12.RD | AF FA910115D0002 Kraft | | FA910115D0002 | 32,290 | - |
| 12.RD | AF FA9101-19-F-0110 Moeller | | FA9101-19-F-0110 | 32,153 | - |
| 12.RD | AF FA9101-20-F-0043 Gragston | | FA9101-20-F-0043 | 60,133 | - |
| 12.RD | AF FA9101-21-F-0021 Kreth | | FA9101-21-F-0021 | 46,117 | - |
| 12.RD | AF FA910122F0004 Acharya | | FA910122F0004 | 31,786 | - |
| 12.RD | AF FA910122FB011 Kraft | | FA910122FB011 | 12,020 | - |
| 12.RD | AF-FA9101-20-F-0005 Moeller | | FA9101-20-F-0005 | 15,281 | - |
| 12.RD | Air Force FA701421F0100 Cody | | FA701421F0100 | 100,237 | - |

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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|--|---|---------------------------------|----------------------------------|--|
| 12.RD | Air Force FA701421F0105 Cody | | FA701421F0105 | 149,136 | - |
| 12.RD | Camouflage Detection, Simulation and Metric Development | | W912HZ22P0016 | 26,516 | - |
| 12.RD | Cybersecurity education for Critical Infrastructure protection (in Community Development) through Regional Coalition | | H98230-21-1-0319 | 388,499 | 121,419 |
| 12.RD | Developing application-specific shared-trust framework for accessing sensitive information | | A22-0037-001 | 81,726 | - |
| 12.RD | DOD - Install Species Bat- Wilkerson | | W912HZ-17-2-0020 | 34,410 | - |
| 12.RD | DOD NRO000-21-C-0144 Reising 21-22 | | NRO000-21-C-0144 | 342,084 | - |
| 12.RD | F-35 JPO N0001921P0012 Wheeler | | N0001921P0012 | 13,860 | - |
| 12.RD | Fort Campbell Bat Roost Survey | | CAMP-IGSA-20-02 | 123,402 | - |
| 12.RD | Fort Campbell Municipal Stormwater Implementation | | CAMP-IGSA-20-03 | 80,710 | - |
| 12.RD | Fort Campbell Wetland Planning Survey | | CAMP-IGSA-17-03 | 125,645 | - |
| 12.RD | FY21 IPA | | Unknown | 54,017 | - |
| 12.RD | GenCyber 2022 | | H98230-22-1-0109 | 6,096 | - |
| 12.RD | Sandia Natl Lab PO2099073 Yu | | PO # 2099073 | 25,132 | - |
| 12.RD | TSNRP Grant HU0001-17-1-TS05 | | HU0001-17-1-TS05 | 21,416 | - |
| 12.RD | USACE W912DW-17-P-0043 Loeffler | | W912DW-17-P-0043 | 26,953 | - |
| 12.RD | USACE W912HQ20C0046 Li | | W912HQ20C0046 | 113,695 | 37,711 |
| 12.RD | US-ODNI-IARPA 2021-21030200004 Fefferman | | 2021-21030200004 | 552,047 | 284,824 |
| 12.RD | Adaptive and Reconfigurable Sensor Elements and Networks for Monitoring Critical Infrastructure and Maneuver Corridors | Mississippi State University | SUB 060803.361377.02 MOD 3 | 129,908 | - |
| 12.RD | Collaborative CS Corp 020-900-002 Vaidya | Collaborative Composite Solutions Corporation | 020-900-002 | 100,868 | - |

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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|---------------------------------------|---|---|---------------------------------|--------------------------------------|--|
| 12.RD | Collaborative CS Corp 10-08-20 Schmitz | Collaborative Composite Solutions Corporation | Unknown | 1,296,734 | - |
| 12.RD | ElectronixTutor Content and System Testing to Support Adaptive Learning for Nuclear Field Electronics | University of Southern California | SCON-00002079 | 173,716 | - |
| 12.RD | MXD USA 2021-06 Schmitz | MxD USA | 2021-06 | 53,250 | - |
| 12.RD | Penn State Univ VLRCOE Task 6.2 Desmidt | The Pennsylvania State University | 5583-UT-ACC-0003 | 194,364 | - |
| 12.RD | PSU S002593-ACC Task 1.4 Coder | The Pennsylvania State University | S002593-ACC | 10,257 | - |
| 12.RD | Purdue Univ Computing Contact Sarles | Purdue University | 13000832-011 | 21,280 | - |
| 12.RD | Texas State Univ 21009-83485-2 Engel | Texas State Univeristy | 21009-83485-2 | 59,229 | - |
| 12.RD | Texas State Univ 22004-83835-1 Engel | Texas State Univeristy | 22004-83835-1 | 90,492 | - |
| 12.RD | UCLA 0205 G XA214 Sarles | University of California, Los Angeles | 0205 G XA214 | 194,414 | - |
| 12.RD | Univ of Dayton Res RSC17067 Zhang | University of Dayton Research Institute | RSC17067 | 7,824 | - |
| 12.RD | Univ of Dayton Res RSC19027 Coder | University of Dayton Research Institute | RSC19027 | 1,755,577 | - |
| 12.RD | Univ of Dayton Res RSC20008 TerMaath 412 | University of Dayton Research Institute | RCS20008 | 1,023,858 | - |
| 12.RD | Univ of Dayton Res RSC20029 (52%) Glasby | University of Dayton Research Institute | RSC20029 | 1,008,524 | - |
| 12.RD | Univ of Dayton RSC21046 (52%) Task1 Coder | University of Dayton Research Institute | RSC21046 | 332,167 | - |
| 12.RD | Univ of South CA 136796711 (53%) Mandrus | University of Southern California | 136796711 | 162,580 | - |
| 12.RD | University of Kansas FY2019-098 Jantz | University of Kansas | FY2019-098 | 70,968 | - |
| 12.RD | Update of UFC 3-220-01N Soil Mechanics (DM7.1) | Virginia Polytechnic Institute and State University | SUBAWARD 418357-19C95 MOD 02 | 5,696 | - |
| Subtotal Other Programs | | | | \$ 9,739,104 | \$ 443,954 |
| Subtotal Department of Defense | | | | \$ 32,966,763 | \$ 4,031,511 |

State of Tennessee
Schedule of Expenditures of Federal Awards
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| <u>AL#</u> | <u>Program Name</u> | <u>Passed Through From</u> | <u>Other Identifying Number</u> | <u>Total Expenditures/Issues</u> | <u>Expenditures/Issues Passed Through to Subrecipients</u> |
|---|--|---|---------------------------------|----------------------------------|--|
| Department of Housing and Urban Development | | | | | |
| Assistant Secretary for Policy Development and Research | | | | | |
| 14.506 | General Research and Technology Activity | | | \$ 4,022 | \$ - |
| Subtotal Assistant Secretary for Policy Development and Research | | | | <u>\$ 4,022</u> | <u>\$ -</u> |
| Other Programs | | | | | |
| 14.240 | HOPE for Home Ownership of Single Family Homes | Hope House Memphis Day Care, Incorporated | A22-0127-001 | \$ 8,828 | \$ - |
| Subtotal Other Programs | | | | <u>\$ 8,828</u> | <u>\$ -</u> |
| Subtotal Department of Housing and Urban Development | | | | <u>\$ 12,850</u> | <u>\$ -</u> |
| Department of the Interior | | | | | |
| Bureau of Land Management | | | | | |
| 15.245 | Plant Conservation and Restoration Management | | | \$ 19,223 | \$ - |
| Subtotal Bureau of Land Management | | | | <u>\$ 19,223</u> | <u>\$ -</u> |
| National Park Service | | | | | |
| 15.945 | Cooperative Research and Training Programs – Resources of the National Park System | | | \$ 609,007 | \$ - |
| 15.954 | National Park Service Conservation, Protection, Outreach, and Education | | | 11 | - |
| Subtotal National Park Service | | | | <u>\$ 609,018</u> | <u>\$ -</u> |
| U.S. Fish and Wildlife Service | | | | | |
| 15.608 | Fish and Wildlife Management Assistance | Gulf States Marine Fisheries Commission | FWS-801-037-2021-UT | \$ 20,465 | |

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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|--|--|--|---------------------------------|----------------------------------|--|
| | | Louisiana Department of Wildlife and Fisheries | PO 2000459201 | 35,509 | |
| | | | | \$ 55,974 | \$ - |
| 15.615 | Cooperative Endangered Species Conservation Fund | Virginia Department of Game and Inland Fisheries | EP2932791 | \$ 13,619 | |
| | | Virginia Department of Game and Inland Fisheries | ORDER NO. EP3181532-V2 | 2,536 | |
| | | | | 16,155 | - |
| 15.631 | Partners for Fish and Wildlife | | | 129,479 | - |
| 15.654 | National Wildlife Refuge System Enhancements | | | 490 | - |
| 15.657 | Endangered Species Recovery Implementation | | | 217,399 | - |
| 15.678 | Cooperative Ecosystem Studies Units | | | 21,818 | - |
| 15.684 | White-nose Syndrome National Response Implementation | | | 30,857 | - |
| Subtotal U.S. Fish and Wildlife Service | | | | \$ 472,172 | \$ - |
| U.S. Geological Survey | | | | | |
| 15.805 | Assistance to State Water Resources Research Institutes | | | \$ 84,588 | \$ 23,974 |
| 15.807 | Earthquake Hazards Program Assistance | | | 126,445 | - |
| 15.808 | U.S. Geological Survey Research and Data Collection | | | 1,386,042 | - |
| 15.812 | Cooperative Research Units | | | 183,797 | - |
| 15.820 | National and Regional Climate Adaptation Science Centers | North Carolina State University | 2017-1878-07 | 16,028 | - |
| Subtotal U.S. Geological Survey | | | | \$ 1,796,900 | \$ 23,974 |
| Other Programs | | | | | |
| 15.RD | Duskytail Darter Rangewide Genetics | Kentucky Waterways Alliance | F15AC00372 | \$ 17,870 | \$ - |
| 15.RD | NC State Univ 2020-2689-02 Armsworth | North Carolina State University | 2020-2689-02 | 30,951 | - |

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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|--|--|--|------------------------------|-------------------------------------|---|
| 15.RD | NCSU 2022-1413-01 Armsworth | North Carolina State University | 2022-1413-01 | 8,796 | - |
| 15.RD | No Carolina St Univ 2021-0784-01(52) Giam | North Carolina State University | 2021-0784-01 | 60,066 | - |
| Subtotal Other Programs | | | | <u>\$ 117,683</u> | <u>\$ -</u> |
| Subtotal Department of the Interior | | | | <u>\$ 3,014,996</u> | <u>\$ 23,974</u> |
| Department of Justice | | | | | |
| Office of Justice Programs | | | | | |
| 16.123 | Community-Based Violence Prevention Program | | | \$ 280,254 | \$ - |
| 16.543 | Missing Children's Assistance | | | 42,789 | - |
| 16.560 | National Institute of Justice Research, Evaluation, and Development Project Grants | Arizona State University Arizona State University | ASUB00000227 ASUB00000527 | \$ 333,913 4,989 <u>8,490</u> | 347,392 - - |
| 16.738 | Edward Byrne Memorial Justice Assistance Grant Program | City of Memphis Police Department | 36452 | 23,501 | - |
| 16.745 | Criminal and Juvenile Justice and Mental Health Collaboration Program | NAMI Tennessee | Unknown | 31,086 | - |
| 16.812 | Second Chance Act Reentry Initiative | Shelby County Office of Reentry | PO39461 | 17,004 | - |
| 16.825 | Smart Prosecution Initiative | Shelby County District Attorney General's Office | Amendment 3 | 18,652 | - |
| 16.831 | Children of Incarcerated Parents | Rutherford County | 0007-MTSU | 52,162 | - |
| 16.833 | National Sexual Assault Kit Initiative | City of Memphis Police Department City of Memphis Police Department | 36363 Unknown | \$ 21,266 <u>(4,685)</u> | 16,581 - |
| Subtotal Office of Justice Programs | | | | <u>\$ 829,421</u> | <u>\$ -</u> |
| Other Programs | | | | | |
| 16.RD | Policing Innovation Strategies | City of Memphis Police Department | 37317 | \$ 29,580 | \$ - |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|---|--|--|---------------------------------|----------------------------------|--|
| 16.RD | West VA Univ Sub 09-097YYY-UT Steadman | West Virginia University | 09-097YYY-UT | 22,272 | - |
| 16.RD | West Virginia Univ 09-097GGG-UT Steadman | West Virginia University | 09-097GGG-UT | 143,477 | - |
| Subtotal Other Programs | | | | <u>\$ 195,329</u> | <u>\$ -</u> |
| Subtotal Department of Justice | | | | <u>\$ 1,024,750</u> | <u>\$ -</u> |
| Department of State | | | | | |
| Bureau of Educational and Cultural Affairs | | | | | |
| 19.009 | Academic Exchange Programs - Undergraduate Programs | World Learning | CBSA18-UTAG01 | <u>\$ 2,568</u> | <u>\$ -</u> |
| Subtotal Bureau of Educational and Cultural Affairs | | | | <u>\$ 2,568</u> | <u>\$ -</u> |
| Bureau of International Security and Nonproliferation | | | | | |
| 19.033 | Global Threat Reduction | | | <u>\$ 168,614</u> | <u>\$ 308</u> |
| Subtotal Bureau of International Security and Nonproliferation | | | | <u>\$ 168,614</u> | <u>\$ 308</u> |
| Office of the Under Secretary for Public Diplomacy and Public Affairs | | | | | |
| 19.040 | Public Diplomacy Programs | Partner of the Americas | 100K-DOS253-UTK09FCA | <u>\$ 14,629</u> | <u>\$ -</u> |
| Subtotal Office of the Under Secretary for Public Diplomacy and Public Affairs | | | | <u>\$ 14,629</u> | <u>\$ -</u> |
| Other Programs | | | | | |
| 19.RD | ITESO-Memphis Engineering Exchange | | Unknown | <u>\$ 851</u> | <u>\$ -</u> |
| 19.RD | Assessing the Water Quality of the Shatt Al-Arab River in Basra Governorate and Developing Potential Mitigation Measures Through Student Driven Research | International Research and Exchanges Board | FY21-HEP20-TTU-01 | <u>9,000</u> | <u>-</u> |
| Subtotal Other Programs | | | | <u>\$ 9,851</u> | <u>\$ -</u> |
| Subtotal Department of State | | | | <u>\$ 195,662</u> | <u>\$ 308</u> |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| <u>AL#</u> | <u>Program Name</u> | <u>Passed Through From</u> | <u>Other Identifying Number</u> | <u>Total Expenditures/Issues</u> | <u>Expenditures/Issues Passed Through to Subrecipients</u> |
|---|--|---|---------------------------------|----------------------------------|--|
| Department of Transportation | | | | | |
| Federal Aviation Administration | | | | | |
| 20.109 | Air Transportation Centers of Excellence | | | \$ 180,516 | \$ - |
| Subtotal Federal Aviation Administration | | | | \$ 180,516 | \$ - |
| Office of the Secretary | | | | | |
| 20.701 | University Transportation Centers Program | | | \$ 4,973 | |
| | | Florida Atlantic University | Unknown | 150,759 | |
| | | Florida Atlantic University | US DOT AMENDMENT 2 TO UR-K69 | 32,427 | |
| | | Georgia Institute of Technology | AWD-001419-G2 | 46,124 | |
| | | University of Florida | SUB UFDSP00011677 AMEND | 68,947 | |
| | | University of North Carolina at Chapel Hill | 5106576 | 410,522 | |
| | | University of Texas at Irvine | 2017GC1609 | 8,710 | |
| | | Vanderbilt University Medical Center | VUMC94736 | 23,541 | |
| | | Washington State University | 135461 G004205 | 1,896 | |
| | COVID-19 - University Transportation Centers Program | Florida Atlantic University | Unknown | 6,143 | |
| | | | | <u>\$ 754,042</u> | <u>\$ 1,896</u> |
| Subtotal Office of the Secretary | | | | \$ 754,042 | \$ 1,896 |
| Other Programs | | | | | |
| 20.RD | ITSPCB | | 6913G621P800022 | \$ 74,383 | \$ - |
| 20.RD | Natl Acad Science SUB0001478 Brakewood | National Academies of Sciences | SUB0001478/J-07SH-19 | 38,272 | - |
| 20.RD | Reference-free Longitudinal Rail Stress and Neutral Temperature Measurement Utilizing Multidirectional Elastic Waves | Virginia Polytechnic Institute and State University | SUBAWARD 451538-19C95 | 12,894 | - |
| 20.RD | TDOT Research Collaborative Forums to Boost Research-Based Solutions to Transformational Technology and Innovation 2019-20 - TDOT Rsch Collaborative Forum 19-20 | Vanderbilt University | UNIV60831 | 5,278 | 5,278.00 |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|--|--|---|---------------------------------|----------------------------------|--|
| 20.RD | UNC-Chapel Hill 5122590 Cherry | University of North Carolina at Chapel Hill | DTNH2217D00042 | 7,086 | - |
| Subtotal Other Programs | | | | \$ 137,913 | \$ 5,278 |
| Subtotal Department of Transportation | | | | \$ 1,072,471 | \$ 7,174 |
| Appalachian Regional Commission | | | | | |
| Other Programs | | | | | |
| 23.002 | Appalachian Area Development | Upper Cumberland Development District | PRIME PW-19315-IM-B-18 | \$ 7,455 123,937 | |
| | | | | \$ 131,392 | \$ - |
| 23.011 | Appalachian Research, Technical Assistance, and Demonstration Projects | | | 13,085 | - |
| Subtotal Other Programs | | | | \$ 144,477 | \$ - |
| Subtotal Appalachian Regional Commission | | | | \$ 144,477 | \$ - |
| National Aeronautics and Space Administration | | | | | |
| Other Programs | | | | | |
| 43.001 | Science | | | \$ 974,308 | |
| | | Arizona State University | 01-082 AMEND # 36 | 11,928 | |
| | | Arizona State University | 10-254 | 44,492 | |
| | | Brown University | 00001184 | 33,387 | |
| | | Georgia Institute of Technology | AWD-002535-G1 | 145,829 | |
| | | Jet Propulsion Laboratory | None | 6,986 | |
| | | Northern Arizona University | SUBAWARD 10050321-01 | 181 | |
| | | Planetary Science Institute | 1639-UTK | 35,869 | |
| | | Planetary Science Institute | 1665-UTK | 28,623 | |
| | | SETI Institute | SC3132 | (1,321) | |
| | | Smithsonian Astrophysical Observatory | AR8-19001A | 2,180 | |
| | | Universities Space Research Association | 02282-01 | 6,647 | |
| | | University of Arizona | 588222 | 37,081 | |
| | | University of North Carolina at Chapel Hill | SUBAWARD 5111899 | 42,171 | |
| | | | AMEND 3 | | |
| | | University of North Carolina at Chapel Hill | SUBAWARD 5121650 | 41,024 | |
| | | | AMEND 1 | | |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|---|--|--|--------------------------|------------------------------|---|
| | | Vanderbilt University | SUB# 3801-019687 | (8,858) | |
| | | | | \$ 1,400,527 | \$ 210,237 |
| 43.002 | Aeronautics | | | 2,222,202 | 1,194,033 |
| 43.008 | Office of Stem Engagement (OSTEM) | | | \$ 48,429 | |
| | | J.F. Drake State Community and Technical College | 20210901-mtsu-1 | 116,260 | |
| | | Vanderbilt University | A20-0242-001 | 22,794 | |
| | | Vanderbilt University | UNIV61857 | 110,086 | |
| | | Vanderbilt University | UNIV61861 | 11,718 | |
| | | | | 309,287 | - |
| 43.009 | Safety, Security and Mission Services | | | 19,705 | - |
| 43.012 | Space Technology | | | \$ 281,509 | |
| | | Auburn University | 21-NCAME-208896-UTSI | 19,973 | |
| | | | | 301,482 | - |
| 43.RD | Johns Hopkins (JHUAPL) 164325 Thomson | Johns Hopkins University | 164325 | 18,510 | - |
| 43.RD | Southwest Research P99085EH Moersch | Southwest Research Institute | P99085EH | 7,095 | - |
| 43.RD | Univ of New Hampshire 11-107-10 Townsend | University of New Hampshire | 11-107 AMENDMENT# 27 | 107,007 | - |
| 43.RD | Univ of Washington UWSC11485 Mikucki | University of Washington | UWSC11485 BPO#43724 | 37,454 | - |
| Subtotal Other Programs | | | | <u>\$ 4,423,269</u> | <u>\$ 1,404,270</u> |
| Subtotal National Aeronautics and Space Administration | | | | <u>\$ 4,423,269</u> | <u>\$ 1,404,270</u> |
| National Endowment for the Humanities | | | | | |
| Other Programs | | | | | |
| 45.169 | Promotion of the Humanities Office of Digital Humanities | | | \$ 130,308 | \$ - |
| 45.RD | NEH AIA "Mitrou" Van de Moortel | | Unknown | 555 | - |
| 45.RD | AIA NEH Grant Simek | Archaeological Institute of America | Unknown | 8,024 | - |
| Subtotal Other Programs | | | | <u>\$ 138,887</u> | <u>\$ -</u> |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|---|--|--|---------------------------------|----------------------------------|--|
| Subtotal National Endowment for the Humanities | | | | \$ 138,887 | \$ - |
| National Science Foundation | | | | | |
| Other Programs | | | | | |
| 47.041 | Engineering | | | \$ 5,484,089 | |
| | | California Polytechnic State University Foundation | 2021-6-51305 | 28,180 | |
| | | Missouri University of Science and Technology | SUBAWARD 00064867-01 | 51,136 | |
| | | Tuskegee University | SUB 342242021176190 | 30,317 | |
| | | University Industry Demonstration Partnership | Unknown | 111,000 | |
| | | University of Central Florida | 16266213 | 50,299 | |
| | | Vanderbilt University | 62476 | 28,102 | |
| | | Vanderbilt University | UNIV61170 | 86,964 | |
| | | Vanderbilt University | UNIV62410 | 15,019 | |
| | | | | \$ 5,885,106 | \$ 366,860 |
| 47.049 | Mathematical and Physical Sciences | | | \$ 6,802,747 | |
| | | Cornell University | 79433-20690 | 7,516 | |
| | | Space Telescope Science Institute | HST-GO-15822.002-A | 11,336 | |
| | | Space Telescope Science Institute | HST-GO-15864.002-A | 8,737 | |
| | | Space Telescope Science Institute | HST-GO-16060.002-A | 6,106 | |
| | | The Ohio State University Research Foundation | SUBAWARD 60046595 | 1,488 | |
| | | University of Delaware | 47797 | 8,629 | |
| | | | | 6,846,559 | 244,885 |
| 47.050 | Geosciences | | | \$ 1,294,672 | |
| | | Appalachian State University | A20-0031-S0001-A02 | 9,853 | |
| | | Bowling Green State University | 10010192-UNT07 | 63,826 | |
| | | Southern California Earthquake Center | 118062982 | 10,626 | |
| | | Southern California Earthquake Center | None | 28,328 | |
| | | University of Illinois | 072212-14705 | 9,143 | |
| | | University of Southern California | Subaward 118062982 | 21,498 | |
| | | | | 1,437,946 | 15,354 |
| 47.070 | Computer and Information Science and Engineering | | | \$ 7,689,088 | |
| | | Colorado State University | SUBAWARD G-43491-02 AMEND 1 | 7,004 | |

State of Tennessee
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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|--------|---|--|-------------------------------------|------------------------------|---|
| | | Colorado State University | SUBAWARD G-63101-01 AMEND 1 | 10,640 | |
| | | Columbia University | GG017134-01 | 21,150 | |
| | | Florida Polytechnic University | SUBAWARD GR-2000007- TNTech | 1,225 | |
| | | Northeastern University | SUBAWARD 502864-78052 | 45,640 | |
| | | Texas Tech University | SUBAWARD NO. 21P656-01 | 55,298 | |
| | | The Ohio State University | 60076766 | 5,815 | |
| | | University of Illinois | 083842-16054 | 1,870,745 | |
| | | University of Illinois | 2011-00318-04 | (161,073) | |
| | | University of Michigan | 3004628719 | (2,843) | |
| | | University of Pittsburgh | AWD00004485 012686-4 | 47,296 | |
| | | Vanderbilt University | UNIV61697 | 85,740 | |
| | | Virginia Polytechnic Institute and State University | SUBAWARD 480322-19C95 | 22,583 | |
| | | Wayne State University | WSU18078-A1 | 4,790 | |
| | | | | | 9,703,098 |
| 47.074 | Biological Sciences | | | \$ 6,060,813 | |
| | | North Carolina State University | 2019-1753-01 | 68,848 | |
| | | Oregon State University | S1894A-A | 6,232 | |
| | | Rutgers, The State University of New Jersey | 1293 | 85,414 | |
| | | Texas A&M University Health Science Center | DEB-1937815 | 99,123 | |
| | | Tufts University | NSF026 PO#EP0170440 | 55,958 | |
| | | Wake Forest University | SUBAWARD NO.18-001 | 20,789 | |
| | | | | | 6,397,177 |
| 47.075 | Social, Behavioral, and Economic Sciences | | | \$ 458,906 | |
| | | The Pennsylvania State University | 5634-UT-NSF-0274 | 6,016 | |
| | | University of Texas at Dallas | 1907919 | 61,778 | |
| | | | | | 526,700 |
| 47.076 | Education and Human Resources | | | \$ 8,604,645 | |
| | | Auburn University | 17-COSAM-200591-MTSU | 5,482 | |
| | | Auburn University | 21-COSAM-200840-MTSU | 5,579 | |
| | | California State University San Marcos | SUBAWARD 92240-85026 TTU AMEND 5 | 38,565 | |
| | | Fisk University | 2117087 | 23,195 | |
| | | Fisk University | 2035 | 2,711 | |
| | | Grinnell College | 2064154-02 | 9,729 | |
| | | Harford Community College | 2020-002 | 18,465 | |
| | | Indian River State College | 1600558 | 19,784 | |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|--|--|---|--------------------------------------|--|
| | | Indiana University-Purdue University Indianapolis | 8091 | 23,694 | |
| | | North Carolina State University | 2020-2161-02 | 19,245 | |
| | | Northern Arizona University | 1003773-01 | 21,863 | |
| | | Prairie View A&M University | S180501-M1800172 | 4,076 | |
| | | Purdue University | SUBAWARD 10001119-004 AMEND 2 | 36,422 | |
| | | Somerset Community College | SUB UNDER PRIME DUE- 2055722 | 4,421 | |
| | | Somerset Community College | SUBAWARD UNDER DUE- 1902437 | 67,180 | |
| | | Tuskegee University | 34 21220 001 76190 | 28,261 | |
| | | University of Illinois | SUB 097040-17608 | 23,591 | |
| | | University of Illinois | Unknown | 23,767 | |
| | | University of Illinois Urbana-Champaign | 097040-17615 | 5,923 | |
| | | University of the District of Columbia | A20-0064-001 | 574 | |
| | | University of Virginia | 2000507 | 219,358 | |
| | | Whatcom Community College | SUB UNDER PRIME DGE- 1548315 AMEND 014 | 77,588 | |
| | | Whatcom Community College | SUB UNDER PRIME DGE- 1842096 AMEND 002 | 64,955 | |
| | | | | <hr/> | |
| | | | | 9,349,073 | 547,650 |
| 47.078 | Polar Programs | | | 253,546 | 89,755 |
| 47.079 | Office of International Science and Engineering | | | \$ 143,178 | |
| | | University of Georgia | SUB00002310 | 3,956 | |
| | | University of South Dakota | UP1700296-TTU1 AMEND 05 | 35,704 | |
| | | | | <hr/> | |
| | | | | 182,838 | - |
| 47.080 | Office of Cyberinfrastructure | | | (2,212) | - |
| 47.RD | Auburn 17-COSAM-200591-UTK Lenhart | Auburn University | 17-COSAM-200591-UTK | 6,750 | - |
| 47.RD | Auburn 21-COSAM-200840-UTNK Lenhart | Auburn University | 21-COSAM-200840-UTNK | 12,838 | - |
| 47.RD | Battelle Memorial PO 843588 LoRe | Battelle Memorial Institute | PO 843588 | 31,299 | - |
| 47.RD | Georgia Tech RH188-G2 Reger | Georgia Institute of Technology | RH188-G2 | 60,947 | - |
| 47.RD | Synthetic LADAR Imagery Generation for Training of Degraded Visual Environment Deep Learning Classifiers - LADAR 21-22 | Georgia Tech Foundation | PO-5220746 | 30,103 | 30,103 |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|---|--|--------------------------------------|---------------------------------|--------------------------------------|--|
| 47.RD | Univ of MN A008256501 McFarlane Year 1 | University of Minnesota, Twin Cities | A008256501 | 99,360 | - |
| 47.RD | Univ of Utah 10061946-TENN-04 Taufer | University of Utah | 10061946-TENN-04 | 35,715 | - |
| 47.RD | Univ Southern CA SCON-00002705-Taufer | University of Southern California | SCON-00002705 | 41,827 | - |
| 47.RD | Virtual/Augmented Discipline Exploration Rotation (VADERS) 21-26 - VADERS 21-26 | Georgia Tech Foundation | AWD-003005-G2 | 6,390 | 6,390 |
| Subtotal Other Programs | | | | <u>\$ 40,905,060</u> | <u>\$ 2,643,679</u> |
| Subtotal National Science Foundation | | | | <u>\$ 40,905,060</u> | <u>\$ 2,643,679</u> |
| Smithsonian Institution | | | | | |
| Other Programs | | | | | |
| 60.RD | Smithsonian Science for the Classroom: Improving Student Achievement Across State Borders and State Standards | | 20-PO-620-0000436090 | \$ 208,741 | \$ - |
| Subtotal Other Programs | | | | <u>\$ 208,741</u> | <u>\$ -</u> |
| Subtotal Smithsonian Institution | | | | <u>\$ 208,741</u> | <u>\$ -</u> |
| Tennessee Valley Authority | | | | | |
| Other Programs | | | | | |
| 62.RD | Ocoee Trust Fund | | PO 7020656 | \$ 176,287 | |
| | | | PO 6286251 | 831 | |
| | | | PO 6564246 | 78,257 | |
| | | | PO 6673694 | 11,120 | |
| | | | PO 7189265 | <u>79,862</u> | |
| | | | | \$ 346,357 | \$ - |
| 62.RD | TVA 6716797 Power Signals Reising | | PO 6716797/7006338 | 98,369 | - |
| 62.RD | TVA Expand the UT Tree - Schlarbaum | | PO 6944694 | 46,929 | - |
| 62.RD | TVA Investment Challenge Award | | F0039014 | 10,885 | - |

State of Tennessee
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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|---|--|----------------------------|---------------------------------|----------------------------------|--|
| 62.RD | TVA Native Plant Community-Harper | | PO 6240502 | 25,824 | - |
| 62.RD | TVA P.O. 6273560 Collett | | 99998950 PO6273560 | 2,574 | - |
| 62.RD | TVA P.O. 6661001 Collett | | 99998950 PO6661001 | 60,537 | - |
| 62.RD | TVA P.O. 7077181 Collett | | 99998950 PO7077181 | 229,125 | - |
| 62.RD | TVA PO#6345935(99998950)(1yr 52) Kessler | | PO#6345935(99998950) | 61,713 | - |
| 62.RD | TVA Summer Tri-Colored Bats 2022-Willcox | | PO 7178004 | 8,761 | - |
| 62.RD | TVA Tree Improvement FY 17-Schlarbaum | | 2646637/3357438 | 22,161 | - |
| Subtotal Other Programs | | | | \$ 913,235 | \$ - |
| Subtotal Tennessee Valley Authority | | | | \$ 913,235 | \$ - |
| Department of Veterans Affairs | | | | | |
| VA Health Administration Center | | | | | |
| 64.054 | Research and Development | | | \$ 773,522 | \$ - |
| Subtotal VA Health Administration Center | | | | \$ 773,522 | \$ - |
| Other Programs | | | | | |
| 64.RD | Intest Mucosal Protect by Epid Growth F | | 9500068375 | \$ (20,300) | \$ - |
| 64.RD | US Dept of Veteran's Affairs-Zhao | | 36C24921P0618 | 9,857 | - |
| 64.RD | US Dept of Veterans Dated8.14.20Langston | | Unknown | 26,992 | - |
| Subtotal Other Programs | | | | \$ 16,549 | \$ - |
| Subtotal Department of Veterans Affairs | | | | \$ 790,071 | \$ - |

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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|---|--|---|---------------------------------|----------------------------------|--|
| Environmental Protection Agency | | | | | |
| Other Programs | | | | | |
| 66.034 | Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act | Shelby County Health Department | A21-0191-001 | \$ 76,286 | \$ - |
| 66.461 | Regional Wetland Program Development Grants | | | 37,829 | - |
| 66.509 | Science To Achieve Results (STAR) Research Program | Meharry Medical College | 170207PJ027-03 | 3,491 | - |
| 66.814 | Brownfields Training, Research, and Technical Assistance Assistance Grants and Cooperative Agreements | Kansas State University | SA17197 | 93,504 | - |
| 66.RD | Alaska -DEC Task 10 Dolislager | Alaska Department of Environmental Conservation | WORK ORDER 10 | (228) | - |
| 66.RD | Alaska -DEC Task 11 Dolislager | Alaska Department of Environmental Conservation | WORK ORDER 11 | 11,356 | - |
| Subtotal Other Programs | | | | \$ 222,238 | \$ - |
| Subtotal Environmental Protection Agency | | | | \$ 222,238 | \$ - |
| Nuclear Regulatory Commission | | | | | |
| Other Programs | | | | | |
| 77.008 | U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program | | | \$ 411,099 | \$ - |
| Subtotal Other Programs | | | | \$ 411,099 | \$ - |
| Subtotal Nuclear Regulatory Commission | | | | \$ 411,099 | \$ - |
| Department of Energy | | | | | |
| Other Programs | | | | | |
| 81.049 | Office of Science Financial Assistance Program | Case Western Reserve University | RES512388 | \$ 10,458,951 20,929 | |

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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|--------|---|--|-------------------------------|---------------------------|---|
| | | Case Western Reserve University | RES5813718 | 523,976 | |
| | | Duke University | 323-0298 | 170,178 | |
| | | Georgia Institute of Technology | AWD-102138-G1 | 25,781 | |
| | | Louisiana State University | 44159 2016-2018 | 32,241 | |
| | | Michigan State University | RC111555 - MTSU | 49,193 | |
| | | University of California, Davis | A18-0253-S001 | 232,424 | |
| | | University of Chicago | FP069705 | 50,060 | |
| | | Virginia Polytechnic Institute and State University | 429447-19121 | 28,276 | |
| | | | | <hr/> | |
| | | | | \$ 11,592,009 | \$ 728,910 |
| 81.086 | Conservation Research and Development | | | \$ 2,228,858 | |
| | | Chattanooga Area Regional Transportation Authority | DE-EE0009212 SUB | 17,542 | |
| | | Institute for Advanced Composites Manufacturing Innovation | PA16-0349-6.23 | 23,594 | |
| | | Institute for Advanced Composites Manufacturing Innovation | PA16-0349-7.1-01 | 8,657 | |
| | | North Carolina State University | 2014-0654-85 | 159,449 | |
| | | University of Alabama | A19-0455-S001 | 17,698 | |
| | | University of Texas at Austin | SUBAWARD UTA20-001055 AMEND 1 | 1,773 | |
| | | | | <hr/> | |
| | | | | 2,457,571 | 466,684 |
| 81.087 | Renewable Energy Research and Development | | | \$ 2,276,381 | |
| | | Texas A&M University | M2001873 | 34,129 | |
| | | Texas A&M University | #M1900170 | 88,180 | |
| | | University of Illinois | DE-EE0007985-18609 | 79,656 | |
| | | | | <hr/> | |
| | | | | 2,478,346 | 165,769 |
| 81.089 | Fossil Energy Research and Development | | | 307,101 | 53,929 |
| 81.112 | Stewardship Science Grant Program | | | \$ 232,183 | |
| | | Texas A&M University | M2100674 | 95,228 | |
| | | University of Illinois at Chicago | 17996 | 81,367 | |
| | | | | <hr/> | |
| | | | | 408,778 | - |
| 81.113 | Defense Nuclear Nonproliferation Research | | | \$ 316,978 | |
| | | University of California | 00009335 | 290,519 | |
| | | University of California | 00010838 | 170,616 | |
| | | University of Michigan | PO 3005795617 | | |
| | | | | <hr/> | |
| | | | | 778,113 | - |

State of Tennessee
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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|---|--|---------------------------------|----------------------------------|--|
| 81.117 | Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/ Assistance | | | 267,997 | 40,812 |
| 81.121 | Nuclear Energy Research, Development and Demonstration | | | \$ 2,959,695 | |
| | | The Pennsylvania State University | 5722-UT-DOE-8717 | 2,442 | |
| | | The Pennsylvania State University | 6088-UTK-USDOE-8717 | 38,327 | |
| | | University of California, Los Angeles | SUB 0121 G XA099 | 26,528 | |
| | | University of Cincinnati | 013271-002 | 115,039 | |
| | | University of Illinois | SUB 097183-17666 | 68,976 | |
| | | University of Michigan | SUBK00012631 | 63,146 | |
| | | | | <hr/> | |
| | | | | 3,274,153 | 478,428 |
| 81.123 | National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program | | | \$ 116,288 | |
| | | North Carolina Agricultural and Technical State University | 270136A | | |
| | | Prairie View A&M University | M2000610-S200501 | 311,697 | |
| | | University of Texas | 226160664C | 250,091 | |
| | | University of Texas | 226160671C | 128,217 | |
| | | | | <hr/> | |
| | | | | 806,293 | 806,293 |
| 81.124 | Predictive Science Academic Alliance Program | | | \$ 71,858 | |
| | | University of Colorado | 1559909 | | |
| | | University of New Mexico | 66033-87H2 | 198,674 | |
| | | | | <hr/> | |
| | | | | 270,532 | - |
| 81.135 | Advanced Research Projects Agency - Energy | | | \$ 815,224 | |
| | | Mississippi State University | 080100.331947.02 | 16 | |
| | | Research Foundation for the State of New York | 84119/2/1152663 | 74,002 | |
| | | Research Foundation for the State of New York | 90589/2/1166708 | 131,326 | |
| | | | | <hr/> | |
| | | | | 1,020,568 | 168,392 |
| 81.RD | Ames Laboratory SC-19-497 Jagode | | SC-19-497 | 47,965 | - |
| 81.RD | Ames Laboratory SC-20-530 3.2.11 Subcont | | SC-20-530 | 779,686 | - |
| 81.RD | Ames Laboratory SC-20-531 (52%) Rios | | SC-20-531 | 218,173 | - |
| 81.RD | Argonne Natl Lab 1F-60426 Taufer | | 1F-60426 | 20,706 | - |
| 81.RD | Argonne Natl Lab IF-60259 (52%) Sun | | IF-60259 | 26,254 | - |
| 81.RD | Assessing the relative contributions of fluid pressure and elastic stress to induced seismic energy release | | Unknown | 5,656 | - |

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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|---|----------------------------|---------------------------------|--------------------------------------|--|
| 81.RD | Battelle Energy Alliance 237499 Pastore | | 237499 | 21,356 | - |
| 81.RD | Battelle Energy Alliance 259902 Brown | | 259902 | 41,866 | - |
| 81.RD | Battelle Energy Alliance 262448 Maldonado | | 262448 | 59,213 | - |
| 81.RD | Battelle Energy Alliance 265480 Maldonado | | 265480 | 17,563 | - |
| 81.RD | CNS LLC 4300157596 Mihalczo | | 4300157596 | 548 | - |
| 81.RD | CNS LLC 4300158893 Yu | | 4300158893 | 68,989 | - |
| 81.RD | CNS LLC 4300159635 Sawhney | | 4300159635 | (903) | - |
| 81.RD | CNS LLC 4300160578 Kallstrom | | 4300160578 | 17,801 | - |
| 81.RD | CNS LLC 4300161270 Hall | | 4300161270 | 46,461 | - |
| 81.RD | CNS LLC 4300162698 Hall | | 4300162698 | (3,423) | - |
| 81.RD | CNS LLC 4300163177 Nuc Analytic CNS Hall | | 4300163177 | 52,072 | - |
| 81.RD | CNS LLC 4300164790 Allard | | 4300164790 | 83,423 | - |
| 81.RD | CNS LLC 4300164931 Kuney | | 4300164931 | 5,897 | - |
| 81.RD | CNS LLC 4300164949 Cathey | | 4300164949 | 21,372 | - |
| 81.RD | CNS LLC 4300165160 Rack | | 4300165160 | 38,186 | - |
| 81.RD | CNS LLC 4300165440 Wiegand | | 4300165440 | 36,475 | - |
| 81.RD | CNS LLC 4300165938 Cathey | | 4300165938 | 8,739 | - |
| 81.RD | CNS LLC 4300166304 hayward | | 4300166304 | 69,395 | - |
| 81.RD | CNS LLC 4300166406 Schmitz | | 4300166406 | 39,010 | - |
| 81.RD | CNS LLC 4300166441 Day | | 4300166441 | 72,390 | - |
| 81.RD | CNS LLC 4300166497 Allard | | 4300166497 | 76,242 | - |
| 81.RD | CNS LLC 4300166637 Watson | | 4300166637 | 83,690 | - |

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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|---------------------------------|----------------------------|---------------------------------|--------------------------------------|--|
| 81.RD | CNS LLC 4300166672 Berg | | 4300166672 | 40,610 | - |
| 81.RD | CNS LLC 4300166689 Day | | 4300166689 | 8,484 | - |
| 81.RD | CNS LLC 4300166713 Jin | | 4300166713 | 30,387 | - |
| 81.RD | CNS LLC 4300166753 McFarlane | | 4300166753 | 15,047 | - |
| 81.RD | CNS LLC 4300166923 Li | | 4300166923 | 287,823 | - |
| 81.RD | CNS LLC 4300167060 Li | | 4300167060 | 81,905 | - |
| 81.RD | CNS LLC 4300167162 Rack | | 4300167162 | 111,927 | - |
| 81.RD | CNS LLC 4300167265 Allard | | 4300167265 | 65,854 | - |
| 81.RD | CNS LLC 4300167294 Allard | | 4300167294 | 55,786 | - |
| 81.RD | CNS LLC 4300167445 Allard | | 4300167445 | 73,016 | - |
| 81.RD | CNS LLC 4300168494 Starks | | 4300168494 | 229,778 | - |
| 81.RD | CNS LLC 4300168808 (52%) Lukosi | | 4300168808 | 89,920 | - |
| 81.RD | CNS LLC 4300168952 (52%) Babu | | 4300168952 | 50,939 | - |
| 81.RD | CNS LLC 4300170179 Cathey | | 4300170179 | 122,776 | - |
| 81.RD | CNS LLC 4300170395 Hayward | | 4300170395 | 135,815 | - |
| 81.RD | CNS LLC 4300171215 Kuney | | 4300171215 | 5,727 | - |
| 81.RD | CNS LLC 4300171246 Allard | | 4300171246 | 40,303 | - |
| 81.RD | CNS LLC 4300171252 Jin | | 4300171252 | 137,034 | - |
| 81.RD | CNS LLC 4300171267 Rack | | 4300171267 | 95,154 | - |
| 81.RD | CNS LLC 4300171451 Schmitz | | 4300171451 | 38,249 | - |
| 81.RD | CNS LLC 4300171816 Jin | | 4300171816 | 40,693 | - |
| 81.RD | CNS LLC 4300171881 Sawhney | | 4300171881 | 63,954 | - |

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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|---|----------------------------|----------------------------------|--------------------------------------|--|
| 81.RD | CNS LLC 4300171907 Li | | 4300171907 | 416,894 | - |
| 81.RD | CNS LLC 4300171960 Allard | | 4300171960 | 66,872 | - |
| 81.RD | CNS LLC 4300171965 Allard | | 4300171965 | 16,547 | - |
| 81.RD | CNS LLC 4300171975 Allard | | 4300171975 | 71,045 | - |
| 81.RD | CNS LLC 4300172119 Cathey | | 4300172119 | 117,074 | - |
| 81.RD | CNS LLC 4300172295 Counce | | 4300172295 | 72,506 | - |
| 81.RD | CNS LLC 4300172350 Hayward | | 4300172350 | 160,705 | - |
| 81.RD | CNS LLC 4300172525 Li | | 4300172525 | 152,380 | - |
| 81.RD | CNS LLC 4300172570 Kallstrom | | 4300172570 | 39,796 | - |
| 81.RD | CNS LLC 4300172696 Hayward | | 4300172696 | 54,918 | - |
| 81.RD | CNS LLC 4300172734 Hayward | | 4300172734 | 1,697 | - |
| 81.RD | CNS LLC 4300173153 Rack | | 4300173153 | 147,244 | - |
| 81.RD | CNS LLC 4300173172 Counce | | 4300173172 | 18,814 | - |
| 81.RD | CNS LLC Additive Manuf 4300167389-Jin | | 4300167389 | 15,158 | - |
| 81.RD | Development and Improvement of High-Resolution Flood Flood 2D-GPU Modeling for Titan HPC Environment | | SUBCONTRACT 4000164401 MOD 08 | 79,349 | - |
| 81.RD | FERMI Research Alliance 656578 Spanier | | 656578 | (5,845) | - |
| 81.RD | FERMI Research Alliance 677750 Spanier | | 677750 | 25,279 | - |
| 81.RD | Honeywell FM&T LLC N000033326 52% Starks | | N000033326 | 241,139 | - |
| 81.RD | Honeywell FM&T LLC N000040054 Hall | | PO# N000040054 | 9,218 | - |
| 81.RD | Honeywell FM&T LLC N000378503 Dadmun | | N000378503 | 3,974 | - |
| 81.RD | Honeywell FM&T LLC N000386702 Kilbey | | N000386702 | 20,023 | - |
| 81.RD | Honeywell FM&T LLC N000391365 Dadmun | | N000391365 | 41,610 | - |

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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|---|----------------------------|---------------------------------|--------------------------------------|--|
| 81.RD | Honeywell FM&T LLC N000392412 Advincula | | N000392412 | 90,284 | - |
| 81.RD | Honeywell FM&T LLC N000393259 Compton | | N000393259 | 99,772 | - |
| 81.RD | Honeywell FM&T LLC N000417962 Dadmun | | N000417962 | 6,558 | - |
| 81.RD | Honeywell FM&T LLC N000418065 Kilbey | | N000418065 | 39,427 | - |
| 81.RD | Honeywell FM&T LLC N000429722 Compton | | N000429722 | 35,823 | - |
| 81.RD | Honeywell FM&T LLC N000432601 Dadmun | | N000432601 | 75,511 | - |
| 81.RD | Investigating Early Transition Metal Dopant Effects in Cobalt Free Lithium Ion Batteries | | SUBCONTRACT 4000174326 MOD 3 | 6,021 | - |
| 81.RD | LANL 631186 Dadmun | | 631186 | 39,144 | - |
| 81.RD | Lawrence Berk Nat Lab 7547454 Hayward | | 7547454 | 43,335 | - |
| 81.RD | Lawrence Berkeley Nat Lab 7596140 Hazen | | 7596140 | 224,471 | - |
| 81.RD | Lawrence Berkeley NatLab7229788(51)Hazen | | 7229788 | 100,381 | - |
| 81.RD | LLNL B633039 Hall | | B633039 | (4,120) | - |
| 81.RD | LLNL B635004 Fu | | B635004 | 92,257 | - |
| 81.RD | LLNL B639298 Taufer | | B639298 | 60,969 | - |
| 81.RD | LLNL B639759 SLATE Dongarra | | B639759 | 233,751 | - |
| 81.RD | LLNL B642655 52% Taufer | | B642655 | 50,146 | - |
| 81.RD | LLNL B642884 MPI Applicat Skjellum 20-21 | | B642884 | 22,108 | - |
| 81.RD | LLNL B643088 Dongarra | | B643088 | 109,461 | - |
| 81.RD | LLNL B646968 Hall | | B646968 | 60,078 | - |
| 81.RD | LLNL B647999 Bogetic | | B647999 | 42,628 | - |
| 81.RD | LLNL B648960 Luszczyk | | B648960 | 146,915 | - |
| 81.RD | LLNL B651056 Bogetic | | B651056 | 13,501 | - |

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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|---|----------------------------|---------------------------------|--------------------------------------|--|
| 81.RD | Los Alamos Natl Lab 18398 Batista | | 18398 EP49325 C1986 | 29,490 | - |
| 81.RD | Los Alamos Natl Lab 425211 Wirth | | 425211 | 143,152 | - |
| 81.RD | Los Alamos Natl Lab 578735 Taufer | | 578735 | 52,178 | - |
| 81.RD | Los Alamos Natl Lab 584197 Hauck | | 584197 | 3,775 | - |
| 81.RD | Los Alamos Natl Lab 625354 Batista | | 625254 | 14,109 | - |
| 81.RD | Los Alamos Nat'l Lab CW13068 Lukosi | | CW13068_EP33020C1396 | 50,191 | - |
| 81.RD | Los Alamos Nat'l Lab CW13617 Hayward | | CW13617-EP35246C1545 | 35,038 | - |
| 81.RD | Near Real-time Determination of UF6 Enrichment Levels | | No. 9F-60171 | 9,353 | - |
| 81.RD | NREL SUB-2022-10046 Sun | | SUB-2022-10046 | 20,355 | - |
| 81.RD | Nuclear Hybrid Energy Systems: Desalination Case Study | | SUBCONTRACT 4000153274 MOD 5 | 10,214 | - |
| 81.RD | Pack Aluminide Coatings on Steel Coupons | | SUBCONTRACT 4000185237 MOD 1 | 15,012 | - |
| 81.RD | Sandia Labs PO2156123 Skjellum 20-21 | | PO 2156123 | 2,894 | - |
| 81.RD | Sandia National Lab PO 2179955 Taufer | | PO 2179955 | 52,374 | - |
| 81.RD | Sandia National Lab PO 2320808 Bosilca | | 2320808 | 33,126 | - |
| 81.RD | Sandia National Lab PO 2333073 Wood | | PO 2333073 | 45,727 | - |
| 81.RD | Sandia National Lab PO 2335792 Dai | | PO 2335792 | 11,329 | - |
| 81.RD | Sandia National Lab PO 2344212 Yu | | PO 2344212 | 52,013 | - |
| 81.RD | Sandia National Lab PO2149053(51)Dongarr | | PO 2149053 | 220,409 | - |
| 81.RD | Sandia PO2214846 ATSE Spack Skjellum 21 | | PO 2214846 | 41,387 | - |
| 81.RD | Simulation of HF Inverter Circuits for High-Power Wireless Charging | | SUBCONTRACT 4000174874 MOD 4 | 5,183 | - |

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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|--|---|---|--------------------------|------------------------------|---|
| 81.RD | Techno-economic Analysis of Grid Energy Storage Systems in Tribal Communities | | PO 2269732 | 24,725 | - |
| 81.RD | UCOR MSRE Charcoal Collection Stanfill | | Unknown | 10,814 | - |
| 81.RD | UCOR SC-20-054005 Dolislager | | SC-20-054005 | 84,622 | - |
| 81.RD | UCOR SC-20-057897 Hayward | | SC-20-057897 | 6,242 | - |
| 81.RD | UT-Battelle | | B0199BTL | 21,692,422 | - |
| 81.RD | Vent Gas Failure Propagation in Grid-Scale Battery Racks | | Unknown | 22,787 | - |
| 81.RD | Alliance Sustain Energy 2021-10753 Liu | Alliance for Sustainable Energy, LLC | SUB-2021-10753 | 91,025 | - |
| 81.RD | Alliance Sustainable XAT-9-92055-01 Liu | Alliance for Sustainable Energy, LLC | XAT-9-92055-01 | 44,325 | - |
| 81.RD | Collaborative CS Corp CORE-CM-001 Sims | Collaborative Composite Solutions Corporation | CORE-CM-001 | 46,017 | - |
| 81.RD | EPRI Grid Resiliency/Arch ApproacheP3 Li | Electric Power Research Institute | 10013651 | 33,876 | - |
| 81.RD | Natl Renewable E Sub-2021-10575 Li (52%) | National Renewable Energy Laboratory | SUB-2021-10575 | 52,523 | - |
| 81.RD | Univ of Michigan SUBK00008627 Wirth | University of Michigan | SUBK00008627 | 57,687 | - |
| Subtotal Other Programs | | | | <u>\$ 53,806,636</u> | <u>\$ 2,909,217</u> |
| Subtotal Department of Energy | | | | <u>\$ 53,806,636</u> | <u>\$ 2,909,217</u> |
| Department of Education | | | | | |
| Institute of Education Sciences | | | | | |
| 84.305 | Education Research, Development and Dissemination | | | \$ 705,159 | |
| | Educational Testing Services | | UoM-ED-305A SOW 01 | 44,397 | |
| | Georgia State University | | SP00015050-01 | 22,556 | |
| | Georgia State University | | SWP00013440-03 | (4,102) | |
| | University of Delaware | | 51192 | 61,655 | |
| | University of Iowa | | 015873B | 31,884 | |
| | University of Massachusetts | | 22-016431-B-00 | 5,403 | |
| | | | | <u>\$ 866,952</u> | <u>\$ 67,148</u> |

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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|---|---|---|------------------------------------|----------------------------------|--|
| 84.324 | Research in Special Education | | | 483,197 | 152,011 |
| Subtotal Institute of Education Sciences | | | | <u>\$ 1,350,149</u> | <u>\$ 219,159</u> |
| Office of Career, Technical, and Adult Education | | | | | |
| 84.051 | Career and Technical Education -- National Programs | | | <u>\$ 143,914</u> | <u>\$ -</u> |
| Subtotal Office of Career, Technical, and Adult Education | | | | <u>\$ 143,914</u> | <u>\$ -</u> |
| Office of Elementary and Secondary Education | | | | | |
| 84.287 | Twenty-First Century Community Learning Centers | Virginia Department of Education | 00780-DOE86788-S287C180047 CREP | \$ (10) | |
| | | Virginia Department of Education | 00780-DOE86788-S287C190047 | 23,226.00 | |
| | | Virginia Department of Education | 00780-DOE86788-S287C200047 | <u>63,835.00</u> | |
| | | | | \$ 87,051 | \$ - |
| 84.351 | Arts in Education | | | 162,572 | - |
| 84.365 | English Language Acquisition State Grants | | | <u>96,363</u> | <u>8,502</u> |
| Subtotal Office of Elementary and Secondary Education | | | | <u>\$ 345,986</u> | <u>\$ 8,502</u> |
| Office of Postsecondary Education | | | | | |
| 84.031 | Higher Education Institutional Aid | | | <u>\$ 333,736</u> | <u>\$ -</u> |
| Subtotal Office of Postsecondary Education | | | | <u>\$ 333,736</u> | <u>\$ -</u> |
| Office of Special Education and Rehabilitative Services | | | | | |
| 84.129 | Rehabilitation Long-Term Training | | | \$ 121,903 | \$ - |
| 84.263 | Innovative Rehabilitation Training | | | 591,418 | - |
| 84.326 | Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities | University of North Carolina at Charlotte | 20210128-03-ETN | 63,640 | - |
| Subtotal Office of Special Education and Rehabilitative Services | | | | <u>\$ 776,961</u> | <u>\$ -</u> |

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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|--|---|---|--------------------------|------------------------------|---|
| Subtotal Department of Education | | | | \$ 2,950,746 | \$ 227,661 |
| Department of Health and Human Services | | | | | |
| Administration for Children and Families | | | | | |
| 93.086 | Healthy Marriage Promotion and Responsible Fatherhood Grants | | | \$ 110,121 | \$ 55,484 |
| 93.092 | Affordable Care Act (ACA) Personal Responsibility Education Program | Ambassadors for Christ | Unknown | 28,153 | - |
| 93.566 | Refugee and Entrant Assistance State/Replacement Designee Administered Programs | Catholic Charities of Tennessee, Incorporated | Unknown | 67,355 | - |
| Subtotal Administraion for Children and Families | | | | \$ 205,629 | \$ 55,484 |
| Administration for Community Living (ACL) | | | | | |
| 93.433 | ACL National Institute on Disability, Independent Living, and Rehabilitation Research | University of Oregon | 239750A | \$ 21,402 | \$ - |
| Subtotal Administraion for Community Living (ACL) | | | | \$ 21,402 | \$ - |
| Agency for Healthcare Research and Quality | | | | | |
| 93.226 | Research on Healthcare Costs, Quality and Outcomes | | | \$ 1,055,827 | \$ 437,607 |
| Subtotal Agency for Healthcare Research and Quality | | | | \$ 1,055,827 | \$ 437,607 |
| Centers for Disease Control and Prevention | | | | | |
| 93.080 | Blood Disorder Program: Prevention, Surveillance, and Research | University of North Carolina at Chapel Hill | 5119717 | \$ 219,944 | |
| | | University of North Carolina at Chapel Hill | 5120288 | 2,987 | |
| | | University of North Carolina at Chapel Hill | CA-215075-05 | 313,182 | |
| | | University of North Carolina at Chapel Hill | CA-233333-04 | 12,420 | |
| | COVID-19 - Blood Disorder Program: Prevention, Surveillance, and Research | | | 35,046 | |
| | | | | 38,278 | |
| | | | | \$ 621,857 | \$ 67,262 |

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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|--|--|---|--|----------------------------------|--|
| 93.084 | Prevention of Disease, Disability, and Death by Infectious Diseases | North Carolina State University | 2020-2294-01 | 139,366 | - |
| 93.268 | Immunization Cooperative Agreements | | | (62,352) | - |
| 93.283 | Centers for Disease Control and Prevention Investigations and Technical Assistance | Association of University Centers on Disabilities | 35-8814-22 | \$ 41,843 | |
| | | Association of University Centers on Disabilities | 46-21-8814 | 58,193 | |
| | | | | <u>100,036</u> | - |
| 93.391 | Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises | North Dakota Department of Health | 1191 HLH 4903 91 | \$ 54,096 | |
| | COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises | Shelby County Health Department | CA2200292 | 392,648 | |
| | | | | <u>446,744</u> | - |
| 93.941 | HIV Demonstration, Research, Public and Professional Education Projects | Meharry Medical College | 210119RC005 | 27,859 | - |
| 93.943 | Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups | | | 193,010 | 17,869 |
| 93.967 | COVID-19 - CDC's Collaboration with Academia to Strengthen Public Health | American Association of Colleges of Nursing | SUBAWARD UNDER PRIME 6 NU36OE000009-05-01 | 57,511 | - |
| Subtotal Centers for Disease Control and Prevention | | | | <u>\$ 1,524,031</u> | <u>\$ 85,131</u> |
| Food and Drug Administration | | | | | |
| 93.103 | Food and Drug Administration Research | | | <u>\$ 1,822,813</u> | <u>\$ 218,549</u> |
| Subtotal Food and Drug Administration | | | | <u>\$ 1,822,813</u> | <u>\$ 218,549</u> |
| Health Resources and Services Administration | | | | | |
| 93.110 | Maternal and Child Health Federal Consolidated Programs | Hemophilia of Georgia, Incorporated | 5 H30 MC24046-02 | \$ (602) | |

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|--|--|---|--------------------------|---------------------------|---|
| | | University of North Carolina at Chapel Hill | 1 H7 EMC375640100 | (10,027) | |
| | | | | \$ (10,629) | \$ - |
| 93.155 | Rural Health Research Centers | | | 693,622 | 207,561 |
| 93.178 | Nursing Workforce Diversity | | | 507,253 | - |
| 93.191 | Graduate Psychology Education | | | 218,632 | 3,502 |
| 93.211 | Telehealth Programs | University of Mississippi Medical Center | SP13977-S89 | 33,775 | 13,896 |
| 93.247 | Advanced Nursing Education Workforce Grant Program | | | 564,832 | - |
| 93.732 | Mental and Behavioral Health Education and Training Grants | | | 1,004,667 | 75,000 |
| 93.877 | Autism Collaboration, Accountability, Research, Education, and Support | Association of University Centers on Disabilities | MC-39440-01 | 3,275 | - |
| 93.912 | Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement | | | 175,393 | 58,156 |
| 93.969 | PPHF Geriatric Education Centers | Vanderbilt University | VUMC84068 | 17,061 | - |
| Subtotal Health Resources and Services Administration | | | | \$ 3,207,881 | \$ 358,115 |
| National Institutes of Health | | | | | |
| 93.077 | Family Smoking Prevention and Tobacco Control Act Regulatory Research | Research Triangle Institute | 1-340-0216446-65333L | \$ 19,486 | |
| | | University of Michigan | SUBK00014311 | 13,100 | |
| | | | | 29,542 | |
| | | | | \$ 62,128 | \$ - |
| 93.113 | Environmental Health | Bowling Green State University | 10009736-UNT07 | \$ 1,035,276 | |
| | | Emory University | A461071 | 45,938 | |
| | | University of California, Davis | A20-1849-S001 | 60,819 | |
| | | University of California, Davis | ES-031701-03 | 99,268 | |
| | | | | 62,061 | |
| | | | | 1,303,362 | - |
| 93.121 | Oral Diseases and Disorders Research | Forsyth Institute | UTENN016937-2720A | \$ 355,293 | |
| | | | | 7,629 | |

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|--------|---|--|---|--|---|
| | | Oregon Health and Science University | 1015455-ETSU | 12,057 | |
| | | | | 374,979 | (3,745) |
| 93.143 | NIEHS Superfund Hazardous Substances_Basic Research and Education | Univesity of Alabama at Birmingham | 000523056-SC001 | 52,700 | - |
| 93.172 | Human Genome Research | European Molecular Biology Laboratory New York University | TENN-3125-01 F1228-04 | \$ (350) (158) | |
| | | | | (508) | - |
| 93.173 | Research Related to Deafness and Communication Disorders | Duke University | A03-5505 | \$ 1,311,900 3,622 | |
| | | | | 1,315,522 | 3,706 |
| 93.213 | Research and Training in Complementary and Integrative Health | Louisiana State University Texas Tech University | R01AT010279-1894-UTK SUBCONTR 21F176-01 | \$ 649,893 124,619 65,758 | |
| | | | | 840,270 | 16,914 |
| 93.242 | Mental Health Research Grants | Memorial Sloan-Kettering Institute for Cancer Research Memorial Sloan-Kettering Institute for Cancer Research University of Washington | BD525235B MH-085726-14 UWSC10697 | \$ 2,118,174 16,414 26,294 1,106,085 | |
| | | | | 3,266,967 | 53,840 |
| 93.273 | Alcohol Research Programs | University of Florida University of Florida University of Kansas Center for Research University of Rhode Island University of Wisconsin-Milwaukee University of Wisconsin-Milwaukee University of Wisconsin-Milwaukee Washington State University | 2121-1008-00-A AA-028200-02 FY2021-051 0007349/083120 193405410 203405426 223405556 133552-SPC002479 | \$ 1,506,482 14,445 9,076 2,996 14,018 7,833 223,613 62,915 29,467 | |
| | | | | 1,870,845 | 157,932 |
| 93.279 | Drug Abuse and Addiction Research Programs | Boston University Duke University Florida International University George Mason University Miriam Hospital | DA-055299 A032787 A21-0201-002 E2052483/1U2CDA050097 7147185KLS | \$ 4,845,800 14,430 5,517 14,864 42,980 4,346 | |

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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|--|--|---------------------------------|----------------------------------|--|
| | | University of California, San Diego | 122779013(S9002412) | (1,769) | |
| | | University of California, San Diego | 127276513 | 321,750 | |
| | | University of California, San Diego | DA-037844-10 | 55,161 | |
| | | University of Kentucky Research Foundation | 3200001244-20-024 | 5,408 | |
| | | University of Kentucky Research Foundation | 3200001244-20-290 | 30,519 | |
| | | University of Virginia | GB10546.PO#2126905 | 5,679 | |
| | | Vanderbilt University | VUMC96255 | 15,823 | |
| | | | | | 5,360,508 |
| 93.286 | Discovery and Applied Research for Technological Innovations to Improve Human Health | | | | 826,101 |
| | | | | | 1,271,054 |
| 93.307 | Minority Health and Health Disparities Research | University of Michigan | SUBK00013083 | \$ 15,660 | |
| | | University of Pittsburgh | CNVA0056157-130212-1 | (3,568) | |
| | | University of Pittsburgh | MD-11678-05 | 97,254 | |
| | | University of Utah | 10044779-03 | 56,689 | |
| | | | | | 166,035 |
| | | | | | - |
| 93.310 | Trans-NIH Research Support | | | \$ 302,636 | |
| | | Carnegie Mellon University | 1090580-440410 | 9,583 | |
| | | Duke University Medical Center | A032483 | 6,310 | |
| | | Harvard University | 229384 | 75,276 | |
| | | | | | 393,805 |
| | | | | | - |
| 93.361 | Nursing Research | | | | 1,471,956 |
| | | | | | 427,026 |
| 93.393 | Cancer Cause and Prevention Research | | | \$ 1,037,122 | |
| | | Emory University | 5 F31 AA-026498-05 | 4,709 | |
| | | Emory University | A247298 | 6,561 | |
| | | Emory University | A359292 | 31,146 | |
| | | Medical University of South Carolina | A00-3206-S003 | 12,051 | |
| | | Medical University of South Carolina | A21-0023-S001 | 10,397 | |
| | | Medical University of South Carolina | A22-0235-S001 | 8,038 | |
| | | University of Connecticut Health Center | UCHC7-105937291-A1 | 76,775 | |
| | | University of Utah | 10044693-01 | (90) | |
| | | University of Utah | 10045740-02 | 44,059 | |
| | | University of Utah | 10058539-03 | 39,704 | |
| | | University of Utah | 10059766-03 | 103,647 | |
| | | University of Virginia | GB10481 PO#2218570 | 37,629 | |
| | | Vanderbilt University | 61671 | 38,457 | |
| | | Vanderbilt University | VUMC77111 | 23,842 | |
| | | Washington University in St. Louis | WU-18-83-MOD-3 | 3,060 | |

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For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|--------|---|---|--------------------------|---------------------------|---|
| | | Washington University in St. Louis | WU-18-83-MOD-4 | 40,410 | |
| | | | | | 1,517,517 |
| 93.394 | Cancer Detection and Diagnosis Research | | | | |
| | | Beckman Research Institute of City of Hope | 52422.2001475.669302 | \$ 79,364 (2,903) | |
| | | Fred Hutchinson Cancer Research Center | 0001025403 | (2,335) | |
| | | Oregon Health and Science University | 1012407-002_UTK | 117,761 | |
| | | University of Florida | SUB00002825 | 28,961 | |
| | | University of Kentucky | 3200003104-21-222 AMD 1 | 16,719 | |
| | | University of North Carolina at Chapel Hill | 5122163 | 109,727 | |
| | | | | | 347,294 |
| | | | | | - |
| 93.395 | Cancer Treatment Research | | | | |
| | | NRG Oncology Foundation, Incorporated | NRG-HAYES-GY6 | \$ 1,938,436 2,522 | |
| | | St. Jude Children's Research Hospital | 110068210-7942644 | (82) | |
| | | St. Jude Children's Research Hospital | 112633019-7970256 | 62,504 | |
| | | St. Jude Children's Research Hospital | AI-157312 | 49,021 | |
| | | University of Michigan | SUBK00008228 | 85,564 | |
| | | University of North Carolina at Chapel Hill | 5117097 | (20,579) | |
| | | University of North Carolina at Chapel Hill | CA-226969-04 | 15,422 | |
| | | University of North Carolina at Chapel Hill | CA-226969-05 | 4,813 | |
| | | | | | 2,137,621 |
| | | | | | 222,705 |
| 93.396 | Cancer Biology Research | | | | |
| | | Mississippi State University | 038400.365772.01 | \$ 714,174 84,924 | |
| | | University of Minnesota, Twin Cities | P0044798801 | 1,537 | |
| | | University of North Carolina at Chapel Hill | 5108968 | 2,125 | |
| | | | | | 802,760 |
| | | | | | 75,741 |
| 93.397 | Cancer Centers Support Grants | | | | |
| | | | | | 649,721 |
| | | | | | - |
| 93.399 | Cancer Control | Southwest Oncology Group | CA37429 | | |
| | | | | | 23,564 |
| | | | | | - |
| 93.837 | Cardiovascular Diseases Research | | | | |
| | | Temple University | 260339-UTK AMEND 4 | \$ 9,076,189 36,194 | |
| | | Temple University | 268595-UTK | 32,821 | |
| | | University of California, San Francisco | 9322SC | 13,863 | |
| | | University of Virginia | GB10481.PO#2218570 | 10,894 | |
| | | Vanderbilt University Medical Center | HL-132338-05 | 2,686 | |
| | | | | | 9,172,647 |
| | | | | | 115,117 |

State of Tennessee
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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|--|---|---------------------------------|----------------------------------|--|
| 93.838 | Lung Diseases Research | Cincinnati Children's Hospital Medical Center | 312331 | \$ 322,816 2,223 | |
| | | Colorado State University | FY22.1126.025 | 129,350 | |
| | | Meharry Medical College | 200827PJ145 | 135,500 | |
| | | | | | 589,889 |
| 93.839 | Blood Diseases and Resources Research | Augusta University | 33737-18 | \$ 1,283,177 2,256 | |
| | | St. Jude Children's Research Hospital | 112246030-7829530 NIH | 60,896 | |
| | | St. Jude Children's Research Hospital | 112246060-8011702 | 110,969 | |
| | | University of Alabama at Birmingham | 000526031-SC002 | 32,493 | |
| | | | | | 1,489,791 |
| 93.846 | Arthritis, Musculoskeletal and Skin Diseases Research | Colorado State University | G-06067-02 | \$ 1,158,919 13,032 | |
| | | University of Vermont | 30704SUB53073 | 37,614 | |
| | | University of Vermont | AR-065826-03 | 6,851 | |
| | | Vanderbilt University Medical Center | OSA00000059 | 6,465 | |
| | | | | | 1,222,881 |
| 93.847 | Diabetes, Digestive, and Kidney Diseases Extramural Research | Case Western Reserve University | RES516358 | \$ 6,901,484 134,392 | |
| | | Case Western Reserve University | RES516469 | 6,646 | |
| | | Cedars-Sinai Medical Center | PO # 2010054 | 14,815 | |
| | | Colorado State University | FY22-818.001 | 12,147 | |
| | | Icahn School of Medicine at Mount Sinai | 0255-A671-4609 | 30,053 | |
| | | Johns Hopkins University | 2004091297 | 15,215 | |
| | | Louisiana State University | DK1238183-2020-70-UT | 21,860 | |
| | | Rutgers, The State University of New Jersey | 0278 | 73,052 | |
| | | Rutgers, The State University of New Jersey | AG-0059304 | 14,469 | |
| | | Texas A&M University | DK-113344-03 | 1,719 | |
| | | University of California, Irvine | DK-124138-01 | 3,628 | |
| | | University of California, Irvine | DK-124138-02 | 16,443 | |
| | | University of Nebraska Medical Center | 116693-02 | 2,871 | |
| | | University of Nebraska Medical Center | 24-1219-002-005 | (273) | |
| | | University of Pennsylvania | 579258 | 32,148 | |
| | | University of Pennsylvania | 582741 | 13,604 | |
| | | University of South Carolina | 16-2994 | (10,160) | |
| | | University of Alabama at Birmingham | 000518524-002 | (18) | |
| | | University of Alabama at Birmingham | 000518524-SC001 | 26,524 | |
| | | University of Alabama at Birmingham | AT-011310-01 | 100,545 | |

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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------|--|---|---------------------------------|----------------------------------|--|
| | | University of Alabama at Birmingham | AT-011310-02 | 18,999 | |
| | | University of Alabama at Birmingham | P01CA229997 | 74,015 | |
| | | | | | 7,504,178 |
| 93.853 | Extramural Research Programs in the Neurosciences and Neurological Disorders | Emory University | A289301 | \$ 4,660,058 | |
| | | Feinstein Institutes for Medical Research | 500818-UTK | 287,801 | |
| | | University of Cincinnati | 010785-139058 | 52,334 | |
| | | University of Cincinnati | 011337-139058 | 52,843 | |
| | | | | 34,664 | |
| | | | | | 5,087,700 |
| 93.855 | Allergy and Infectious Diseases Research | Colorado State University | AI-155922-02 | \$ 10,861,509 | |
| | | Colorado State University | G-03441-01 | 3,497 | |
| | | Colorado State University | G-45858-1 | 46,540 | |
| | | Emory University | A533915 | 97,180 | |
| | | Louisiana State University | PO-0000071752 | 35,846 | |
| | | Miriam Hospital | 7147205RLD | 1,051 | |
| | | St. Jude Children's Research Hospital | 111663090-7982727 | 81,958 | |
| | | St. Jude Children's Research Hospital | 111663100-8033219 | 32,850 | |
| | | St. Jude Children's Research Hospital | 112821010-7955678 | 26,806 | |
| | | St. Jude Children's Research Hospital | 151446010 | 15,634 | |
| | | University of California, San Diego | 704353 | 31,446 | |
| | | University of California, San Diego | AI-069536-15 | 28,120 | |
| | | University of California, San Francisco | 10494SC | 20,129 | |
| | | University of Iowa | S00943-01 | 4,547 | |
| | | University of Louisville | ULRF 15-0382-01 | (4,591) | |
| | | University of Louisville | AI-150574-02 | (10,713) | |
| | | University of Maryland, College Park | 3000925 REQ 4802 | 306,435 | |
| | | University of North Carolina at Chapel Hill | 5118692 | 105,158 | |
| | | University of North Carolina at Chapel Hill | 5122352 | 107,271 | |
| | | University of Wisconsin-Madison | 0000001481 | 70,884 | |
| | | Vanderbilt University | AI-154659-03 | 44,358 | |
| | | Vanderbilt University | VUMC 85046 | 10,927 | |
| | | Vanderbilt University Medical Center | 95779 | 107,561 | |
| | | West Virginia University Research Corporation | 20-071-ETSU | 19,462 | |
| | | | | 24,913 | |
| | | | | | 12,068,778 |
| 93.859 | Biomedical Research and Research Training | California Institute of Technology | S400678 | \$ 6,370,610 | |
| | | California Institute of Technology | S528740 | (1,845) | |
| | | Jackson Laboratory | 210071-0721-03 | 167,794 | |
| | | Jackson Laboratory | 210071-0722-03 | 3,856 | |
| | | | | 19,631 | |

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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|--------|--|--|--------------------------|---------------------------|---|
| | | Memorial Sloan-Kettering Institute for Cancer Research | SUBAWARD BD521943B | 16,289 | |
| | | Oregon Health and Science University | 1014217_TN | 27,797 | |
| | | University of Nebraska Medical Center | 34-5301-2081 | 493 | |
| | | University of Nebraska Medical Center | 5265 | 25,436 | |
| | | Virginia Polytechnic Institute and State University | 412698-19A62 | 6,283 | |
| | | Yale University | GR105886CON-80001759 | 7,783 | |
| | | | | | 6,644,127 |
| 93.865 | Child Health and Human Development Extramural Research | | | \$ 713,135 | |
| | | Kent State University | 403049-UMEM | 7,078 | |
| | | Michigan State University | RC111050B | (1,918) | |
| | | Northwestern University | 60055120 | 9,371 | |
| | | Research Institute at Nationwide Children's Hospital | 700196-0421-00 | 235 | |
| | | Research Institute at Nationwide Children's Hospital | 700196-0422-00 | 2,016 | |
| | | Texas A&M University Health Science Center | M2000375 | 46,784 | |
| | | Tulane University | HSC-558614-2021 | 18,219 | |
| | | University of Notre Dame | 203700UM | 128,996 | |
| | | Virginia Commonwealth University | FP00008136 SA001 | 13,635 | |
| | | Virginia Commonwealth University | FP00008924 SA001 | 18,394 | |
| | | | | | 955,945 |
| 93.866 | Aging Research | | | \$ 7,155,051 | |
| | | Emory University | A579742 | 70,848 | |
| | | Hennepin Healthcare Research Institute | 15318-22-04FFS | 22 | |
| | | Jackson Laboratory | 210262-0421-02 | 15,658 | |
| | | Northwestern University | 60057410 UTHSC | 3,904 | |
| | | Syracuse University | 30917-05467-S18 | 18,380 | |
| | | The Ohio State University Research Foundation | SPC1000005106/GR1214 | 38,147 | |
| | | University of Massachusetts Lowell | S5111000004943 | 7,153 | |
| | | University of Southern California | AG-054424-03 | (21,678) | |
| | | Wake Forest University | 159-100710-552702 | (580) | |
| | | Wake Forest University | 159-558111085045103 | 13,422 | |
| | | | | | 7,300,327 |
| 93.867 | Vision Research | | | \$ 3,053,600 | |
| | | New York University | EY-026869-01 | 17,150 | |
| | | | | | 3,070,750 |
| | | | | | 358,981 |

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| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|--|--|---|---|----------------------------------|--|
| 93.879 | Medical Library Assistance | University of Louisville University of Maryland | 3000925 REQUEST 3701 1600679 | \$ 146,481 (3,414) (232) | - |
| | | | | 142,835 | - |
| 93.989 | International Research and Research Training | Florida International University | 800007920/000066 | 18,976 | - |
| Subtotal National Institutes of Health | | | | <u>\$ 78,496,924</u> | <u>\$ 9,194,450</u> |
| Office of Assistant Secretary for Health | | | | | |
| 93.137 | Community Programs to Improve Minority Health Grant Program | City of Memphis | CPIMP 211234 | \$ 205,309 | \$ - |
| Subtotal Office of Assistant Secretary for Health | | | | <u>\$ 205,309</u> | <u>\$ -</u> |
| Substance Abuse and Mental Health Services Administration | | | | | |
| 93.243 | Substance Abuse and Mental Health Services Projects of Regional and National Significance | Buffalo Valley, Incorporated Buffalo Valley, Incorporated Power of Putnam, Incorporated | 1H79TI084198-01 H79TI080553 SUB UNDER FOA NO. SP-20-002 | \$ 64,109 81,550 32,451 | - |
| | | | | <u>\$ 178,110</u> | <u>\$ -</u> |
| Subtotal Office of Assistant Secretary for Health | | | | <u>\$ 178,110</u> | <u>\$ -</u> |
| Other Programs | | | | | |
| 93.529 | Pre-existing Condition Insurance Program (PCIP) | | | \$ 124,878 | \$ - |
| 93.856 | Microbiology and Infectious Diseases Research | University of Iowa | AI-13967-04 | 5,199 | - |
| 93.RD | NIH Dated 6/9/2021 (52%) Hutson | | IPA-SADIE HUTSON | 20,000 | - |
| 93.RD | Volatile Organic Compound Monitoring for Collective Efficacy with Karnes Area Residents for the Environment (KARE) | Northeastern University | Unknown | 174 | - |
| Subtotal Other Programs | | | | <u>\$ 150,251</u> | <u>\$ -</u> |
| Subtotal Department of Health and Human Services | | | | <u>\$ 86,868,177</u> | <u>\$ 10,349,336</u> |

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| <u>AL#</u> | <u>Program Name</u> | <u>Passed Through From</u> | <u>Other Identifying Number</u> | <u>Total Expenditures/Issues</u> | <u>Expenditures/Issues Passed Through to Subrecipients</u> |
|--|--|--|---------------------------------|----------------------------------|--|
| Executive Office of the President | | | | | |
| 95.007 | Research and Data Analysis | University of Baltimore | 8 | \$ 75,081 | \$ 28,000 |
| Subtotal Executive Office of the President | | | | <u>\$ 75,081</u> | <u>\$ 28,000</u> |
| Department of Homeland Security | | | | | |
| Countering Weapons of Mass Destruction | | | | | |
| 97.077 | Homeland Security Research, Development, Testing, Evaluation and Demonstration of Technologies Related to Countering Weapons of Mass Destruction | | | \$ 930,396 | \$ 321,231 |
| Subtotal Countering Weapons of Mass Destruction | | | | <u>\$ 930,396</u> | <u>\$ 321,231</u> |
| Federal Emergency Management Agency | | | | | |
| 97.005 | State and Local Homeland Security National Training Program | Norwich University Applied Research Institutes | 2018-010 | \$ 452,860 28,017 | |
| | | The Center for Rural Development | EMW-2017-CA-0052-S01 | 22,844 | |
| | | The Center for Rural Development | EMW-2018-CA-0075-S01 | 46,993 | |
| | | University of Arkansas | 2021-3 | <u>74,185</u> | |
| | | | | \$ 624,899 | \$ - |
| 97.044 | Assistance to Firefighters Grant | Rutgers, The State University of New Jersey | SUBAWARD AGREEMENT 2039 AMEND 1 | \$ 73,982 11,715 | |
| | | | | <u>85,697</u> | <u>-</u> |
| Subtotal Federal Emergency Management Agency | | | | <u>\$ 710,596</u> | <u>\$ -</u> |
| Science and Technology | | | | | |
| 97.061 | Centers for Homeland Security | University of Illinois | 077083-17345 | \$ (14,708) | \$ - |
| 97.062 | Scientific Leadership Awards | | | <u>128,970</u> | <u>-</u> |
| Subtotal Science and Technology | | | | <u>\$ 114,262</u> | <u>\$ -</u> |

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| <u>AL#</u> | <u>Program Name</u> | <u>Passed Through From</u> | <u>Other Identifying Number</u> | <u>Total Expenditures/Issues</u> | <u>Expenditures/Issues Passed Through to Subrecipients</u> |
|--|---|--|------------------------------------|----------------------------------|--|
| Subtotal Department of Homeland Security | | | | \$ 1,755,254 | \$ 321,231 |
| Agency for International Development | | | | | |
| Other Programs | | | | | |
| 98.001 | USAID Foreign Assistance for Programs Overseas | Kansas State University Michigan State University | A20-0163-S002 TO RC102095BHEARD | \$ 192,226 (468) | |
| | | | | \$ 191,758 | \$ 109,610 |
| 98.004 | Non-Governmental Organization Strengthening (NGO) | Partner of the Americas | SG-2019-3 | 181,673 | 60,302 |
| Subtotal Other Programs | | | | \$ 373,431 | \$ 169,912 |
| Subtotal Agency for International Development | | | | \$ 373,431 | \$ 169,912 |
| Total Research and Development Cluster | | | | \$ 251,650,399 | \$ 23,802,276 |
| Student Financial Assistance Cluster | | | | | |
| Department of Education | | | | | |
| 84.007 | Federal Supplemental Educational Opportunity Grants | | | \$ 29,025,416 | \$ - |
| 84.033 | Federal Work-Study Program | | | 4,508,436 | - |
| 84.038 | Federal Perkins Loan Program_Federal Capital Contributions | | | 6,280,278 | - |
| 84.063 | Federal Pell Grant Program | | | 307,507,204 | - |
| 84.268 | Federal Direct Student Loans | | | 605,410,730 | - |
| 84.379 | Teacher Education Assistance for College and Higher Education Grants (TEACH Grants) | | | 430,351 | - |
| 84.408 | Postsecondary Education Scholarships for Veteran's Dependents | | | 12,248 | - |
| Subtotal Department of Education | | | | \$ 953,174,663 | \$ - |

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| <u>AL#</u> | <u>Program Name</u> | <u>Passed Through From</u> | <u>Other Identifying Number</u> | <u>Total Expenditures/Issues</u> | <u>Expenditures/Issues Passed Through to Subrecipients</u> |
|---|---|----------------------------|---------------------------------|----------------------------------|--|
| Department of Health and Human Services | | | | | |
| 93.264 | Nurse Faculty Loan Program (NFLP) | | | \$ 1,082,706 | \$ - |
| 93.342 | Health Professions Student Loans, Including Primary Care Loan/Loans for Disadvantaged Students | | | 588,425 | - |
| 93.364 | Nursing Student Loans | | | 28,094 | - |
| 93.925 | Scholarships for Health Professions Students from Disadvantaged Backgrounds | | | 1,419,084 | - |
| Subtotal Department of Health and Human Services | | | | <u>\$ 3,118,309</u> | <u>\$ -</u> |
| Total Student Financial Assistance Cluster | | | | <u>\$ 956,292,972</u> | <u>\$ -</u> |
| SNAP Cluster | | | | | |
| Department of Agriculture | | | | | |
| 10.551 | Supplemental Nutrition Assistance Program | | | \$ 1,712,256,418 | |
| | COVID-19 - Supplemental Nutrition Assistance Program | | | 455,941,446 | |
| | | | | <u>\$ 2,168,197,864</u> | <u>\$ -</u> |
| 10.561 | State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | | | \$ 108,204,786 | |
| | COVID-19 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | | | 3,000,048 | |
| | | | | <u>111,204,834</u> | <u>6,239,697</u> |
| Subtotal Department of Agriculture | | | | <u>\$ 2,279,402,698</u> | <u>\$ 6,239,697</u> |
| Total SNAP Cluster | | | | <u>\$ 2,279,402,698</u> | <u>\$ 6,239,697</u> |
| Child Nutrition Cluster | | | | | |
| Department of Agriculture | | | | | |
| 10.553 | School Breakfast Program | | | \$ 166,951,360 | \$ 166,951,360 |
| 10.555 | National School Lunch Program | | | \$ 507,133,267 | |

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|------------------------------------|---|---------------------|--------------------------|---------------------------|---|
| | National School Lunch Program (Noncash) | | | 44,049,954 | |
| | COVID-19 - National School Lunch Program | | | (73,252) | |
| | COVID-19 - National School Lunch Program (Noncash) | | | 125,366 | |
| | | | | | |
| | | | | 551,235,335 | 551,235,335 |
| 10.556 | Special Milk Program for Children | | | 8,251 | 8,251 |
| 10.559 | Summer Food Service Program for Children | | | \$ 7,558,250 | |
| | Summer Food Service Program for Children (Noncash) | | | 110,398 | |
| | | | | | |
| | | | | 7,668,648 | 7,078,260 |
| 10.582 | Fresh Fruit and Vegetable Program | | | 4,700,465 | 4,700,465 |
| Subtotal Department of Agriculture | | | | \$ 730,564,059 | \$ 729,973,671 |
| Total Child Nutrition Cluster | | | | \$ 730,564,059 | \$ 729,973,671 |
| Food Distribution Cluster | | | | | |
| Department of Agriculture | | | | | |
| 10.565 | Commodity Supplemental Food Program | | | \$ 762,273 | |
| | Commodity Supplemental Food Program (Noncash) | | | 3,187,566 | |
| | | | | | |
| | | | | \$ 3,949,839 | \$ 720,339 |
| 10.568 | Emergency Food Assistance Program (Administrative Costs) | | | \$ 3,212,503 | |
| | COVID-19 - Emergency Food Assistance Program (Administrative Costs) | | | 1,822,942 | |
| | | | | | |
| | | | | 5,035,445 | 4,883,352 |
| 10.569 | Emergency Food Assistance Program (Food Commodities) (Noncash) | | | \$ 20,808,902 | |
| | COVID-19 - Emergency Food Assistance Program (Food Commodities) (Noncash) | | | 15,849,353 | |
| | | | | | |
| | | | | 36,658,255 | 36,658,255 |
| Subtotal Department of Agriculture | | | | \$ 45,643,539 | \$ 42,261,946 |
| Total Food Distribution Cluster | | | | \$ 45,643,539 | \$ 42,261,946 |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| <u>AL#</u> | <u>Program Name</u> | <u>Passed Through From</u> | <u>Other Identifying Number</u> | <u>Total Expenditures/Issues</u> | <u>Expenditures/Issues Passed Through to Subrecipients</u> |
|--|--|----------------------------|---------------------------------|----------------------------------|--|
| Forest Service Schools and Roads Cluster | | | | | |
| Department of Agriculture | | | | | |
| 10.665 | Schools and Roads - Grants to States | | | \$ 1,071,967 | \$ 1,071,967 |
| Subtotal Department of Agriculture | | | | \$ 1,071,967 | \$ 1,071,967 |
| Total Forest Service Schools and Roads Cluster | | | | \$ 1,071,967 | \$ 1,071,967 |
| Community Facilities Loans and Grants Cluster | | | | | |
| Department of Agriculture | | | | | |
| 10.766 | Community Facilities Loans and Grants | | | \$ 43,012 | \$ - |
| Subtotal Department of Agriculture | | | | \$ 43,012 | \$ - |
| Total Community Facilities Loans and Grants Cluster | | | | \$ 43,012 | \$ - |
| Economic Development Cluster | | | | | |
| Department of Commerce | | | | | |
| 11.307 | Economic Adjustment Assistance | | | \$ 423,942 | |
| | COVID-19 - Economic Adjustment Assistance | | | 136,944 | |
| | | | | \$ 560,886 | \$ 71,500 |
| Subtotal Department of Commerce | | | | \$ 560,886 | \$ 71,500 |
| Total Economic Development Cluster | | | | \$ 560,886 | \$ 71,500 |
| Section 8 Project-Based Cluster | | | | | |
| Department of Housing and Urban Development | | | | | |
| 14.195 | Section 8 Housing Assistance Payments Program | | | \$ 226,436,299 | |
| | COVID-19 - Section 8 Housing Assistance Payments Program | | | 549,777 | |
| | | | | \$ 226,986,076 | \$ - |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| <u>AL#</u> | <u>Program Name</u> | <u>Passed Through From</u> | <u>Other Identifying Number</u> | <u>Total Expenditures/Issues</u> | <u>Expenditures/Issues Passed Through to Subrecipients</u> |
|--|--|---|--|----------------------------------|--|
| Subtotal Department of Housing and Urban Development | | | | \$ 226,986,076 | \$ - |
| Total Section 8 Project-Based Cluster | | | | \$ 226,986,076 | \$ - |
| CDBG - Entitlement Grants Cluster | | | | | |
| Department of Housing and Urban Development | | | | | |
| 14.218 | Community Development Block Grants/Entitlement Grants | Knox County Knox County Memphis Division of Housing and Community Development | CDBG 2020-2021 CDBG 2021-2022 Contract 38095 | \$ 5 8,560 290,905 | |
| | | | | \$ 299,470 | \$ 166,473 |
| Subtotal Department of Housing and Urban Development | | | | \$ 299,470 | \$ 166,473 |
| Total CDBG - Entitlement Grants Cluster | | | | \$ 299,470 | \$ 166,473 |
| CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster | | | | | |
| Department of Housing and Urban Development | | | | | |
| 14.269 | Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR) | | | \$ 156,386 | \$ 156,386 |
| 14.272 | National Disaster Resilience Competition | | | 6,881,127 | 3,951,449 |
| Subtotal Department of Housing and Urban Development | | | | \$ 7,037,513 | \$ 4,107,835 |
| Total CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster | | | | \$ 7,037,513 | \$ 4,107,835 |
| HOPE VI Cluster | | | | | |
| Department of Housing and Urban Development | | | | | |
| 14.889 | Choice Neighborhoods Implementation Grants | Memphis Housing Authority | 190140 | \$ 16,703 | \$ - |
| Subtotal Department of Housing and Urban Development | | | | \$ 16,703 | \$ - |
| Total CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster | | | | \$ 16,703 | \$ - |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|---|--|---------------------|--------------------------|---------------------------|---|
| Housing Voucher Cluster | | | | | |
| Department of Housing and Urban Development | | | | | |
| 14.871 | Section 8 Housing Choice Vouchers | | | \$ 44,825,122 | |
| | COVID-19 - Section 8 Housing Choice Vouchers | | | 310,203 | |
| | | | | \$ 45,135,325 | \$ - |
| 14.879 | Mainstream Vouchers | | | \$ 761,627 | |
| | COVID-19 - Mainstream Vouchers | | | 66,893 | |
| | | | | 828,520 | - |
| Subtotal Department of Housing and Urban Development | | | | \$ 45,963,845 | \$ - |
| Total Housing Voucher Cluster | | | | \$ 45,963,845 | \$ - |
| Fish and Wildlife Cluster | | | | | |
| Department of the Interior | | | | | |
| 15.605 | Sport Fish Restoration | | | \$ 9,291,087 | \$ 76,400 |
| 15.611 | Wildlife Restoration and Basic Hunter Education | | | \$ 21,627,809 | |
| | Alabama Department of Conservation and Natural Resources | F21AF03903 | | 6,746 | |
| | Alaska Department of Fish and Game | A22-0033-001 | | 49,956 | |
| | Arkansas Game and Fish Commission | Unknown | | 9 | |
| | Florida Fish and Wildlife Conservation Commission | 18032 | | (21,145) | |
| | Georgia Department of Natural Resources | Unknown | | 63 | |
| | Kansas Department of Wildlife, Parks and Tourism | W-95-C-1 | | 64,555 | |
| | Kentucky Department of Fish and Wildlife | PON2 660 2200000451 | | 35,605 | |
| | Louisiana Department of Wildlife and Fisheries | PO 2000550300 | | 45,193 | |
| | North Carolina Wildlife Resources Commission | WM-0322 | | 85,022 | |
| | South Carolina Department of Natural Resources | Unknown | | 36 | |
| | | | | 21,893,849 | 829,256 |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|--|--|--|----------------------------------|----------------------------------|--|
| 15.626 | Enhanced Hunter Education and Safety | | | 241,241 | 143,368 |
| Subtotal Department of the Interior | | | | <u>\$ 31,426,177</u> | <u>\$ 1,049,024</u> |
| Total Fish and Wildlife Cluster | | | | <u>\$ 31,426,177</u> | <u>\$ 1,049,024</u> |
| Employment Service Cluster | | | | | |
| Department of Labor | | | | | |
| 17.207 | Employment Service/Wagner-Peyser Funded Activities | | | \$ 12,392,109 | \$ - |
| 17.801 | Jobs for Veterans State Grants | | | 4,122,141 | - |
| Subtotal Department of Labor | | | | <u>\$ 16,514,250</u> | <u>\$ -</u> |
| Total Employment Service Cluster | | | | <u>\$ 16,514,250</u> | <u>\$ -</u> |
| WIOA Cluster | | | | | |
| Department of Labor | | | | | |
| 17.258 | WIOA Adult Program | | | \$ 17,124,982 | \$ 11,417,309 |
| 17.259 | WIOA Youth Activities | Alliance for Business and Training | 12032 | \$ 24,230,274 35,548 | |
| | | | | 24,265,822 | 14,782,951 |
| 17.278 | WIOA Dislocated Worker Formula Grants | Upper Cumberland Human Resource Agency | Workforce Investment Act - Local | \$ 15,993,966 17,630 | |
| | | | | 16,011,596 | 9,383,399 |
| Subtotal Department of Labor | | | | <u>\$ 57,402,400</u> | <u>\$ 35,583,659</u> |
| Total WIOA Cluster | | | | <u>\$ 57,402,400</u> | <u>\$ 35,583,659</u> |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| <u>AL#</u> | <u>Program Name</u> | <u>Passed Through From</u> | <u>Other Identifying Number</u> | <u>Total Expenditures/Issues</u> | <u>Expenditures/Issues Passed Through to Subrecipients</u> |
|--|--|----------------------------|---------------------------------|----------------------------------|--|
| Highway Planning and Construction Cluster | | | | | |
| Department of Transportation | | | | | |
| 20.205 | Highway Planning and Construction | Auburn University | 22-HRC-223206-MTSU | \$ 929,920,241 | |
| | | | | 20,013 | |
| | COVID-19 - Highway Planning and Construction | | | <u>164,971,070</u> | |
| | | | | \$ 1,094,911,324 | \$ 94,971,819 |
| 20.219 | Recreational Trails Program | | | <u>949,710</u> | <u>-</u> |
| Subtotal Department of Transportation | | | | <u>\$ 1,095,861,034</u> | <u>\$ 94,971,819</u> |
| Total Highway Planning and Construction Cluster | | | | <u>\$ 1,095,861,034</u> | <u>\$ 94,971,819</u> |
| FMCSA Cluster | | | | | |
| Department of Transportation | | | | | |
| 20.218 | Motor Carrier Safety Assistance | | | \$ 7,516,591 | \$ - |
| 20.237 | Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements | | | <u>727,184</u> | <u>-</u> |
| Subtotal Department of Transportation | | | | <u>\$ 8,243,775</u> | <u>\$ -</u> |
| Total FMCSA Cluster | | | | <u>\$ 8,243,775</u> | <u>\$ -</u> |
| Federal Transit Cluster | | | | | |
| Department of Transportation | | | | | |
| 20.500 | Federal Transit Capital Investment Grants | | | \$ 15,464 | \$ 15,464 |
| 20.526 | Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs | | | <u>2,513,005</u> | <u>2,513,005</u> |
| Subtotal Department of Transportation | | | | <u>\$ 2,528,469</u> | <u>\$ 2,528,469</u> |
| Total Federal Transit Cluster | | | | <u>\$ 2,528,469</u> | <u>\$ 2,528,469</u> |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| <u>AL#</u> | <u>Program Name</u> | <u>Passed Through From</u> | <u>Other Identifying Number</u> | <u>Total Expenditures/Issues</u> | <u>Expenditures/Issues Passed Through to Subrecipients</u> |
|---|--|----------------------------|---------------------------------|----------------------------------|--|
| Transit Services Programs Cluster | | | | | |
| Department of Transportation | | | | | |
| 20.513 | Enhanced Mobility of Seniors and Individuals with Disabilities | | | \$ 1,735,382 | \$ 1,534,142 |
| 20.516 | Job Access and Reverse Commute Program | | | (21,812) | (21,812) |
| 20.521 | New Freedom Program | | | 99,023 | 56,379 |
| Subtotal Department of Transportation | | | | <u>\$ 1,812,593</u> | <u>\$ 1,568,709</u> |
| Total Transit Services Programs Cluster | | | | <u>\$ 1,812,593</u> | <u>\$ 1,568,709</u> |
| Highway Safety Cluster | | | | | |
| Department of Transportation | | | | | |
| 20.600 | State and Community Highway Safety | | | \$ 7,091,884 | \$ 2,602,899 |
| 20.616 | National Priority Safety Programs | | | 4,457,777 | 851,844 |
| Subtotal Department of Transportation | | | | <u>\$ 11,549,661</u> | <u>\$ 3,454,743</u> |
| Total Highway Safety Cluster | | | | <u>\$ 11,549,661</u> | <u>\$ 3,454,743</u> |
| Clean Water State Revolving Fund (CWSRF) Cluster | | | | | |
| Environmental Protection Agency | | | | | |
| 66.458 | Capitalization Grants for Clean Water State Revolving Funds | | | \$ 19,185,909 | \$ - |
| Subtotal Environmental Protection Agency | | | | <u>\$ 19,185,909</u> | <u>\$ -</u> |
| Total Clean Water State Revolving Fund (CWSRF) Cluster | | | | <u>\$ 19,185,909</u> | <u>\$ -</u> |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| <u>AL#</u> | <u>Program Name</u> | <u>Passed Through From</u> | <u>Other Identifying Number</u> | <u>Total Expenditures/Issues</u> | <u>Expenditures/Issues Passed Through to Subrecipients</u> |
|--|--|---------------------------------|---------------------------------|----------------------------------|--|
| Drinking Water State Revolving Fund (DWSRF) Cluster | | | | | |
| Environmental Protection Agency | | | | | |
| 66.468 | Capitalization Grants for Drinking Water State Revolving Funds | University of Wisconsin-Madison | 0000000429 | \$ 13,389,631 18,623 | \$ 455,489 |
| Subtotal Environmental Protection Agency | | | | \$ 13,408,254 | \$ 455,489 |
| Total Drinking Water State Revolving Fund (DWSRF) Cluster | | | | \$ 13,408,254 | \$ 455,489 |
| Special Education Cluster (IDEA) | | | | | |
| Department of Education | | | | | |
| 84.027 | Special Education Grants to States | Vanderbilt University | OSA000000048 | \$ 280,850,930 621,289 | \$ 291,576,373 |
| | COVID-19 - Special Education Grants to States | | | 17,558,585 | |
| | | | | \$ 299,030,804 | \$ 291,576,373 |
| 84.173 | Special Education Preschool Grants | | | \$ 8,576,441 | |
| | COVID-19 - Special Education Preschool Grants | | | 1,155,345 | |
| | | | | 9,731,786 | 9,729,067 |
| Subtotal Department of Education | | | | \$ 308,762,590 | \$ 301,305,440 |
| Total Special Education Cluster (IDEA) | | | | \$ 308,762,590 | \$ 301,305,440 |
| TRIO Cluster | | | | | |
| Department of Education | | | | | |
| 84.042 | TRIO Student Support Services | | | \$ 3,474,667 | \$ - |
| 84.044 | TRIO Talent Search | | | 932,512 | - |
| 84.047 | TRIO Upward Bound | | | 6,697,734 | - |
| 84.066 | TRIO Educational Opportunity Centers | | | 1,326,326 | - |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|---|--|--|---------------------------------|----------------------------------|--|
| 84.217 | TRIO McNair Post-Baccalaureate Achievement | | | 345,417 | - |
| Subtotal Department of Education | | | | <u>\$ 12,776,656</u> | <u>\$ -</u> |
| Total TRIO Cluster | | | | <u>\$ 12,776,656</u> | <u>\$ -</u> |
| Aging Cluster | | | | | |
| Department of Health and Human Services | | | | | |
| 93.044 | Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers | Southeast Tennessee Development District | SE TN AAAD 811 | \$ 8,221,274 | |
| | COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers | | | 4,632 | |
| | | | | 2,423,361 | |
| | | | | <u>\$ 10,649,267</u> | <u>\$ 10,644,635</u> |
| 93.045 | Special Programs for the Aging, Title III, Part C, Nutrition Services | | | \$ 17,517,183 | |
| | COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services | | | 3,794,936 | |
| | | | | <u>21,312,119</u> | <u>19,919,445</u> |
| 93.053 | Nutrition Services Incentive Program | | | <u>1,710,769</u> | <u>1,710,769</u> |
| Subtotal Department of Health and Human Services | | | | <u>\$ 33,672,155</u> | <u>\$ 32,274,849</u> |
| Total Aging Cluster | | | | <u>\$ 33,672,155</u> | <u>\$ 32,274,849</u> |
| Health Center Program Cluster | | | | | |
| Department of Health and Human Services | | | | | |
| 93.224 | Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) | | | \$ 9,267,140 | |
| | COVID-19 - Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) | | | 695,789 | |
| | | | | <u>\$ 9,962,929</u> | <u>\$ 898,084</u> |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| <u>AL#</u> | <u>Program Name</u> | <u>Passed Through From</u> | <u>Other Identifying Number</u> | <u>Total Expenditures/Issues</u> | <u>Expenditures/Issues Passed Through to Subrecipients</u> |
|---|--|--|---------------------------------|----------------------------------|--|
| Subtotal Department of Health and Human Services | | | | \$ 9,962,929 | \$ 898,084 |
| Total Health Center Program Cluster | | | | \$ 9,962,929 | \$ 898,084 |
| CCDF Cluster | | | | | |
| Department of Health and Human Services | | | | | |
| 93.575 | Child Care and Development Block Grant | Community Foundation of Middle Tennessee | 64008 | \$ 88,841,886 | |
| | | Signal Centers, Incorporated | 49-51215 | 3,431 | |
| | | Signal Centers, Incorporated | Unknown | 889,931 | |
| | COVID-19 - Child Care and Development Block Grant | | | 333,857 | |
| | | | | <u>368,455,324</u> | |
| | | | | \$ 458,524,429 | \$ 32,677,951 |
| 93.596 | Child Care Mandatory and Matching Funds of the Child Care and Development Fund | | | 88,224,233 | - |
| Subtotal Department of Health and Human Services | | | | \$ 546,748,662 | \$ 32,677,951 |
| Total CCDF Cluster | | | | \$ 546,748,662 | \$ 32,677,951 |
| Head Start Cluster | | | | | |
| Department of Health and Human Services | | | | | |
| 93.600 | Head Start | Porter-Leath Childrens Center | Porter-Leath | \$ 3,813,668 | |
| | | | | <u>488,511</u> | |
| | | | | \$ 4,302,179 | \$ - |
| Subtotal Department of Health and Human Services | | | | \$ 4,302,179 | \$ - |
| Total Head Start Cluster | | | | \$ 4,302,179 | \$ - |
| Medicaid Cluster | | | | | |
| Department of Health and Human Services | | | | | |
| 93.775 | State Medicaid Fraud Control Units | | | \$ 6,313,821 | \$ - |

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

| AL# | Program Name | Passed Through From | Other Identifying Number | Total Expenditures/Issues | Expenditures/Issues Passed Through to Subrecipients |
|---|--|---|---------------------------------|--------------------------------------|--|
| 93.777 | State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare | | | 12,045,939 | - |
| 93.778 | Medical Assistance Program | | | \$ 8,400,004,683 | |
| | | Jackson-Madison County General Hospital | A02-1063-038 | 223,372 | |
| | | Medical University of South Carolina | A21-0296-S002 | 12,284 | |
| | | St. Francis Hospital | A02-1063-038 | 31,734 | |
| | | University Health System, Incorporated | A21-0106-001 | 4,460 | |
| | | University Health System, Incorporated | GMEP | 37,854,250 | |
| | | University Health System, Incorporated | Unknown | 51,214 | |
| | COVID-19 - Medical Assistance Program | | | <u>873,755,937</u> | |
| | | | | 9,311,937,934 | 10,371,618 |
| Subtotal Department of Health and Human Services | | | | <u>\$ 9,330,297,694</u> | <u>\$ 10,371,618</u> |
| Total Medicaid Cluster | | | | <u>\$ 9,330,297,694</u> | <u>\$ 10,371,618</u> |
| Disability Insurance/SSI Cluster | | | | | |
| Social Security Administration | | | | | |
| 96.001 | Social Security Disability Insurance | | | <u>\$ 53,099,407</u> | <u>\$ -</u> |
| Subtotal Social Security Administration | | | | <u>\$ 53,099,407</u> | <u>\$ -</u> |
| Total Disability Insurance/SSI Cluster | | | | <u>\$ 53,099,407</u> | <u>\$ -</u> |
| Grand Total Federal Assistance | | | | <u><u>\$ 21,689,848,521</u></u> | <u><u>\$ 3,757,650,128</u></u> |

The accompanying notes are an integral part of this schedule.

State of Tennessee
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

NOTE 1. PURPOSE OF THE SCHEDULE

The Single Audit of the State of Tennessee for the year ended June 30, 2022, was conducted in accordance with the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (contained in Title 2 of the U.S. Code of Federal Regulations Part 200) (Uniform Guidance), which requires a disclosure of the financial activities of all federally funded programs. To comply with the Uniform Guidance, the Department of Finance and Administration required each department, agency, and institution that expended direct or pass-through federal funding during the year to prepare a schedule of expenditures of federal awards and reconciliations with both the state's accounting system and grantor financial reports. The schedules for the departments, agencies, and institutions were combined to form the Schedule of Expenditures of Federal Awards (Schedule) for the State of Tennessee.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

A summary of the State's significant accounting policies and related information is provided below to assist the reader in interpreting the information presented in the Schedule.

A. Basis of Accounting

The State's *Annual Comprehensive Financial Report* and this Schedule are presented in accordance with generally accepted accounting principles, following the accrual or modified accrual basis of accounting, as appropriate for the fund structure. Negative amounts shown in the Schedule result from adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

B. Basis of Presentation

The information in the Schedule is presented in accordance with the requirements of the Uniform Guidance. Because the Schedule presents only a selected portion of the operations of the State, it does not and is not intended to present the financial position, changes in net position, or cash flows of the State.

- **Federal Financial Assistance** – Pursuant to the Single Audit Act Amendments of 1996 and the Uniform Guidance, federal financial assistance is defined as assistance that non-federal organizations receive from or administer on behalf of the federal government in the form of grants, loans, loan guarantees, noncash contributions, or donations of property (including donated surplus property), and other financial assistance.
- **Assistance Listing** – The Schedule presents total expenditures for each federal assistance listing as identified on June 30, 2022. Assistance Listings are a government-wide compilation of

State of Tennessee
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022
(continued)

federal programs, projects, services, and activities administered by departments and establishments of the federal government. Each program included in the Assistance Listing is assigned a five-digit program identification number, Assistance Listing number (AL number). The first two digits of the AL number designate the federal agency, and the last three digits designate the federal program within the federal agency. For programs that have not been assigned an AL number, the number shown in the Schedule is the federal agency's two-digit prefix followed either by "U" and a two-digit number identifying one or more federal award lines which make up the program or by "RD" if the program is part of the Research and Development (R&D) cluster. Also shown on the Schedule for each of these programs is an Other Identifying Number, which is required to identify the program or award.

- **Clusters of Programs** – A cluster of programs is a grouping of closely-related programs with different AL numbers that share common compliance requirements. The clusters presented in the Schedule are R&D, Student Financial Assistance (SFA), and other clusters as mandated by the Office of Management and Budget (OMB) in its most recent Compliance Supplement. The R&D and SFA clusters include expenditures from multiple federal grantors.
- **Direct and Pass-through Federal Financial Assistance** – The State received federal financial assistance either directly from federal awarding agencies or indirectly from pass-through entities. A pass-through entity is defined as a non-federal entity that provides federal assistance to a subrecipient. For federal assistance that the State received as a subrecipient, the name of the pass-through entity and the Other Identifying Number assigned by the pass-through entity are identified in the Schedule.
- **Expenditures/Issues Passed Through to Subrecipients** – A subrecipient is defined as a non-federal entity that receives a subaward from a pass-through entity to carry out part of a federal program. The amount of federal assistance that the State provided to subrecipients under each federal program (where the State is the pass-through entity, as defined above) is presented in a separate column in the Schedule. All expenditures are rounded to the nearest dollar.

NOTE 3. INDIRECT COST RATE

Under the Uniform Guidance, State departments, agencies, and institutions may elect to charge a de minimis cost rate of 10% of modified total direct costs which may be used indefinitely. No State departments, agencies, or institutions within the State reporting entity have elected to use the 10% de minimis cost rate.

State of Tennessee
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022
(continued)

NOTE 4. UNEMPLOYMENT INSURANCE

State unemployment tax revenues, along with other payments and revenues, are combined with federal funds and used to pay benefits under the Unemployment Insurance program (AL 17.225). The state and federal portions of the total (rounded) expenditures reported in the Schedule for this program were \$ 205,618,222 and \$ 286,697,174, respectively.

NOTE 5. LOAN AND LOAN GUARANTEE PROGRAMS

A. Loan Programs Administered by Institutions of Higher Education

The following federal loan programs are administered by State institutions of higher education:

- Federal Perkins Loan Program_Federal Capital Contributions (AL 84.038)
- Nurse Faculty Loan Program (NFLP) (AL 93.264)
- Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students (AL 93.342)
- Nursing Student Loans (AL 93.364)

Expenditures in the Schedule for these programs include the value of new loans made during the year, the balance of loans from previous years for which the federal government imposes continuing compliance requirements, and administrative cost allowances.

Loan balances outstanding (rounded) at year-end:

| <u>AL #</u> | <u>Program Name</u> | <u>Balance Outstanding</u> |
|---------------------|---|----------------------------|
| 84.038 | Federal Perkins Loan Program_Federal Capital Contributions | \$ 6,280,278 |
| 93.264 | Nurse Faculty Loan Program (NFLP) | 1,082,706 |
| 93.342 | Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students | 588,425 |
| 93.364 | Nursing Student Loans | <u>28,094</u> |
| Total Loan Balance: | | <u>\$ 7,979,503</u> |

State of Tennessee
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022
(continued)

B. Other Loan Programs

Loans under the following federal loan programs are made by outside lenders to students at State institutions of higher education:

- Federal Direct Student Loans (AL 84.268)

The institutions are responsible for certain administrative requirements for new loans; therefore, the value of loans made during the year and accompanying administrative cost allowances are recognized as expenditures in the Schedule. The balances of loans for previous years are not included in the Schedule because the outside lenders account for those prior balances.

NOTE 6. NONCASH ASSISTANCE

The Schedule contains values for several programs that include noncash assistance such as donated food commodities, surplus property, and supplies. The Food Stamp program is presented at the dollar value of food stamp electronic benefit transfers authorized and used by recipients. The commodities and vaccines distributed by state programs are presented at their federally assigned value. The surplus property program is presented at the estimated fair value of the property distributed. The fair value was estimated to be 23.34% of the property's original federal acquisition value. All other donated supplies were valued at fair market value at the time of receipt.

The total (rounded) value of fiscal year 2022 noncash federal financial assistance is shown in the table below.

| <u>AL #</u> | <u>Program Name</u> | <u>Assistance Description</u> | <u>Dollar Value</u> |
|-------------|--|-------------------------------|---------------------|
| 10.555 | National School Lunch Program | Food Commodities | \$ 44,049,954 |
| 10.555 | COVID-19 - National School Lunch Program | Food Commodities | 125,366 |
| 10.559 | Summer Food Service Program for Children | Food Commodities | 110,398 |
| 10.565 | Commodity Supplemental Food Program | Food Commodities | 3,187,566 |
| 10.569 | Emergency Food Assistance Program (Food Commodities) | Food Commodities | 20,808,902 |

State of Tennessee
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022
(continued)

| | | | |
|--------------------------|---|------------------|-----------------------|
| 10.569 | COVID-19 – Emergency Food Assistance Program (Food Commodities) | Food Commodities | 15,849,353 |
| 39.003 | Donation of Federal Surplus Personal Property | Surplus Property | 1,135,470 |
| 93.268 | Immunization Cooperative Agreements | Immunizations | 99,459,470 |
| 97.036 | Disaster Grants - Public Assistance (Presidentially Declared Disasters) | Medical Supplies | <u>371,560</u> |
| Total Noncash Assistance | | | <u>\$ 185,098,039</u> |

NOTE 7. COVID-19 ASSISTANCE

In response to the COVID-19 pandemic, several legislative acts were passed that provided additional funding to existing federal programs and created new federal programs to assist in the recovery from the pandemic. The acts listed below are considered the source of COVID-19 federal assistance for the purposes of this schedule:

- Coronavirus Preparedness and Response Supplemental Appropriations Act
- Families First Coronavirus Response Act
- Coronavirus Aid, Relief, and Economic Security Act (CARES Act)
- Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)
- American Rescue Plan Act (ARP)

All programs funded via one of these COVID-19 relief bills are reported in the schedule with the prefix COVID-19 before the program name, and these amounts are reported on a separate line from amounts derived from other funding sources.

The total (rounded) expenditure of COVID-19 assistance for the year ended June 30, 2022, is \$4,602,641,604.