



FINANCIAL AND COMPLIANCE AUDIT REPORT

State of Tennessee Single Audit

For the Year Ended June 30, 2024

Jason E. Mumpower
Comptroller of the Treasury



DIVISION OF STATE AUDIT



JASON E. MUMPOWER
Comptroller

March 21, 2025

The Honorable Bill Lee, Governor
Members of the General Assembly

Ladies and Gentlemen:

We are pleased to submit the 41st *Single Audit Report* for the State of Tennessee. This report covers the year ended June 30, 2024. 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 \$21.7 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, 2024, 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



CONTENTS

*The Tennessee State Capitol
in Nashville*

CONTENTS

SELECTED STATISTICAL DATA.....	1	
Total Federal Expenditures - Ten-Year Summary.....	2	
Expenditures by Awarding Agency	3	
Number of Type A and Type B Programs	4	
Type A and B Program Expenditures.....	4	
AUDITOR’S REPORTS	6	
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 <i>Government Auditing Standards</i>	7	
Independent Auditor’s Report on Compliance for Each Major Federal Program, Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	9	
AUDITOR’S FINDINGS	14	
Section I: Summary of Auditor’s Results.....	15	
Section II: Financial Statement Findings	18	
Section III: Federal Award Findings and Questioned Costs	19	
Tennessee State University	2024-001	21
Tennessee State University	2024-002	25
Tennessee State University	2024-003	30
Tennessee State University	2024-004	35
Department of Education.....	2024-005	42
Department of Education.....	2024-006	48
Department of Education.....	2024-007	55
Department of Education.....	2024-008	61
Department of Education.....	2024-009	67

CONTENTS

(continued)

Department of Agriculture	2024-010	74
Department of Health	2024-011	82
Tennessee Housing Development Agency	2024-012	86
Department of Human Services	2024-013	92
Tennessee Wildlife Resources Agency	2024-014	100
AUDITEE'S SECTION		106
Schedule of Expenditures of Federal Awards		107
Unclustered Federal Programs		107
Clustered Federal Programs		146
Notes to the Schedule of Expenditures of Federal Awards		210



SELECTED STATISTICAL DATA

*Squirrel at Cades Cove,
Great Smoky Mountains
National Park*



SELECTED
STATISTICAL DATA

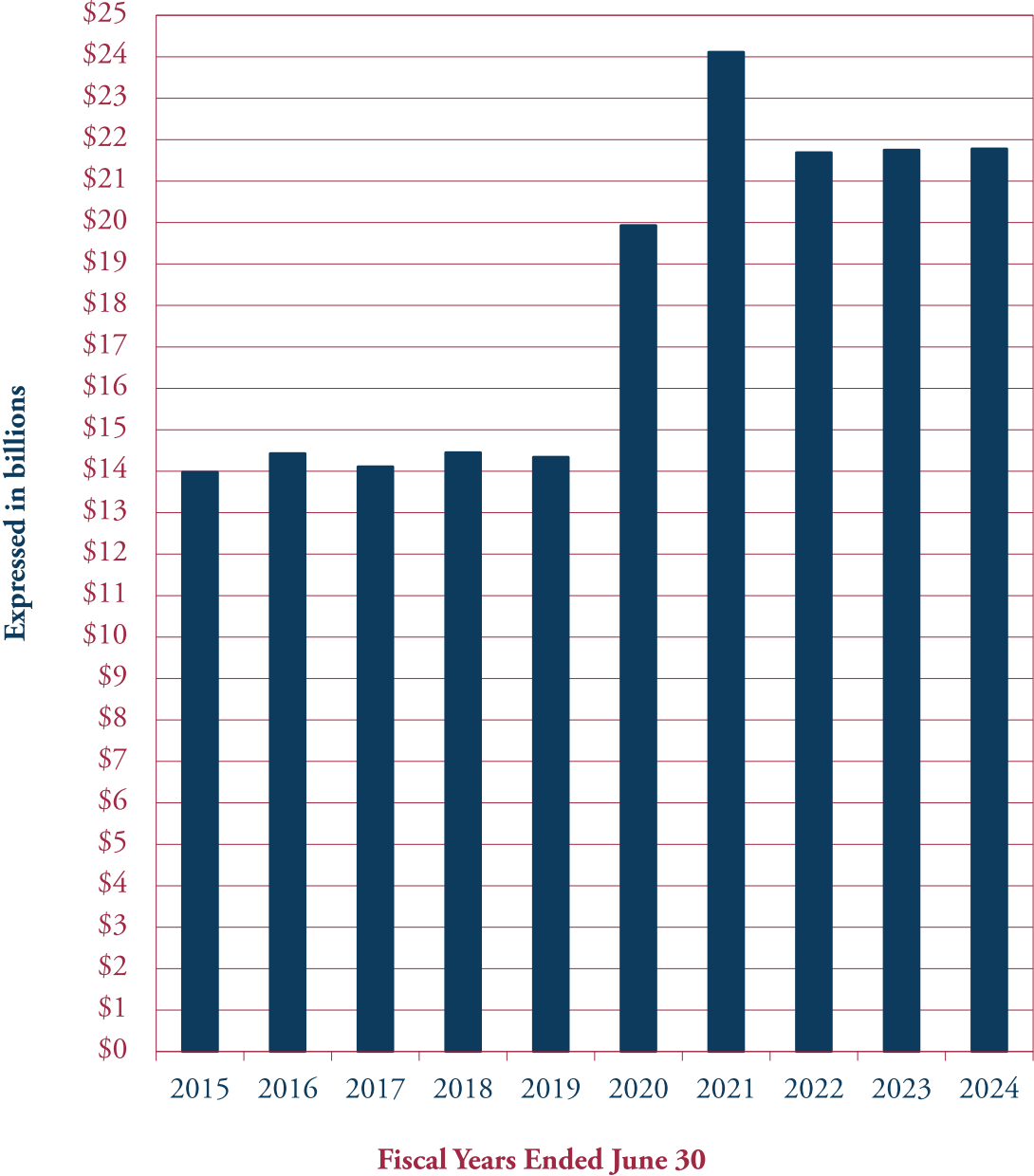
TOTAL FEDERAL EXPENDITURES –
TEN-YEAR SUMMARY

EXPENDITURES BY AWARDING AGENCY

NUMBER OF TYPE A AND TYPE B PROGRAMS

TYPE A AND TYPE B PROGRAM EXPENDITURES

Total Federal Expenditures – Ten-Year Summary

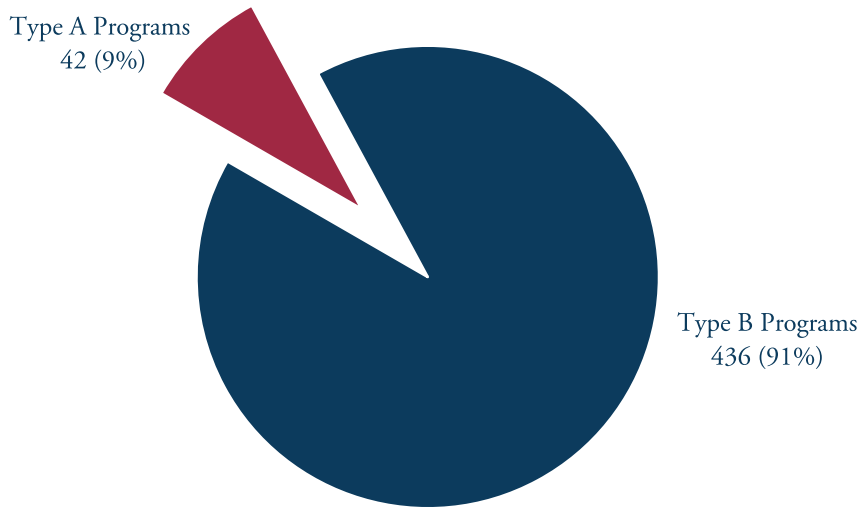


EXPENDITURES BY AWARDING AGENCY

July 1, 2023, Through June 30, 2024



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, 2024, the Type A program threshold for the State of Tennessee was \$32,667,111. Those federal programs with expenditures below \$32,667,111 are labeled Type B programs.

AUDITOR'S
REPORTS

*Fort Loudon State Park,
Vonore, Tennessee*



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, Report 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, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards), 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, 2024, 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 17, 2024. Our report includes a reference to other auditors who audited the financial statements of the University of Chattanooga Foundation Inc., the University of Tennessee Foundation Inc., and the University of Tennessee Research Foundation Inc., discretely presented component units of the University of Tennessee; the University of Memphis Foundation, the University of Memphis Research Foundation, and the Auxiliary Services Foundation, discretely presented component units of the University of Memphis; the Herbert Herff Trust, a blended component unit of the University of Memphis; and the East Tennessee State University Foundation and the Medical Education Assistance Corporation, discretely presented component units of East Tennessee State University, as described in our report on the State of Tennessee’s financial statements. This report does not include the results of the other auditors’ testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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 or significant deficiencies may exist that were not 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 financial statements. 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 17, 2024



JASON E. MUMPOWER
Comptroller

Independent Auditor’s Report on Compliance for Each Major Federal Program, Report 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 Office of Management and Budget’s *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, 2024. 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, 2024.

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, *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; and
- 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 2024-001 through 2024-014. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards require 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 in internal control over compliance, 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 2024-005, 2024-006, 2024-010, and 2024-014 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2024-001 through 2024-004, 2024-007 through 2024-009, and 2024-011 through 2024-013 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 require 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, 2024, 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 17, 2024, 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. 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 19, 2025

AUDITOR'S FINDINGS

*Jonesborough,
Tennessee*



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, 2024



SECTION I
SUMMARY OF AUDITOR'S RESULTS

STATE OF TENNESSEE
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

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 \$32,667,111.
- 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, 2024

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

Assistance Listing Number	NAME OF MAJOR FEDERAL PROGRAM OR CLUSTER
10.542	Pandemic EBT Food Benefits
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	Child and Adult Care Food Program
12.401	National Guard Military Operations and Maintenance (O&M) Projects
14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii
17.225	Unemployment Insurance
20.205	Highway Planning and Construction
20.509	Formula Grants for Rural Areas and Tribal Transit Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
66.458	Capitalization Grants for Clean Water State Revolving Funds
66.468	Capitalization Grants for Drinking Water State Revolving Funds
84.010	Title I Grants to Local Educational Agencies
84.048	Career and Technical Education - Basic Grants to States
84.287	Twenty-First Century Community Learning Centers
84.424	Student Support and Academic Enrichment Program
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.568	Low-Income Home Energy Assistance
93.658	Foster Care Title IV-E
93.659	Adoption Assistance
93.767	Children’s Health Insurance Program
93.788	Opioid STR
93.917	HIV Care Formula Grants
93.958	Block Grants for Community Mental Health Services
93.959	Block Grants for Prevention and Treatment of Substance Abuse
-	Research and Development Cluster
-	SNAP Cluster
-	Child Nutrition Cluster
-	Food Distribution Cluster
-	Fish and Wildlife Cluster
-	Medicaid Cluster

STATE OF TENNESSEE
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024



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, 2024



SECTION III
FEDERAL AWARD FINDINGS AND
QUESTIONED COSTS

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

TENNESSEE STATE UNIVERSITY

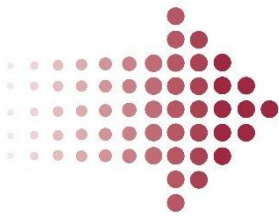
Finding 2024-001: The financial aid office continued to not adequately reconcile its direct loan records to the Direct Loan Servicing System's records, as required by federal regulations, and therefore could not resolve discrepancies timely

Finding 2024-002: Tennessee State University continued to have inadequate procedures to ensure Title IV credits were refunded in accordance with federal guidelines

Finding 2024-003: For the federal Direct Loan and Pell Grant programs, Tennessee State University continued to not report timely and accurate information regarding students' enrollment statuses

Finding 2024-004: Tennessee State University continued not to return Title IV funds in compliance with federal regulations

Finding Number	2024-001
Assistance Listing Number	84.268
Program Name	Student Financial Assistance Cluster
Federal Agency	Department of Education
State Agency	Tennessee State University
Federal Award Identification Number	N/A
Federal Award Year	2023 and 2024
Finding Type	Significant Deficiency and Noncompliance
Compliance Requirement	Cash Management
Repeat Finding	2023-002
Pass-Through Entity	N/A
Questioned Costs	N/A



FINDING

The financial aid office continued to not adequately reconcile its direct loan records to the Direct Loan Servicing System’s records, as required by federal regulations, and therefore could not resolve discrepancies timely

BACKGROUND

The Student Financial Assistance programs provide financial assistance to eligible students attending institutions of postsecondary education. The programs include assistance such as Pell Grants, Direct Student Loans, and Federal Work Study.

To be eligible for Student Financial Assistance, the student must first complete the Free Application for Federal Student Aid (FAFSA). Each school listed on a student’s FAFSA will receive the student’s Student Aid Report. The school then notifies the student of their total aid package.

The United States Department of Education (ED) has established certain requirements for each school to participate in the Student Financial Assistance programs. For direct loans, ED requires schools to reconcile direct loan data monthly between the school’s financial aid office and business office, and between school data, ED’s Common Origination and Disbursement System, and ED’s Grants Management (G5) System.

CONDITION

As noted in the prior-year audit, the financial aid office at Tennessee State University could not provide adequate documentation showing that staff fully and timely reconciled the university's direct loan financial records with the federal Direct Loan Servicing System monthly, as required. While the financial aid office was able to provide reconciliations, staff did not record documentation showing that the report was run timely, that unreconciled items were researched, and that the research was completed timely. The auditors reviewed the university's procedures for the reconciliations and noted there were no instructions for documenting and signing off on the reconciliations. As a result, any discrepancies may not have been identified, investigated, and resolved timely. Management, as noted in the prior finding, created and filled the role of Assistant Director of Compliance; however, management did not hire an independent financial aid consultant until the end of the 2024 academic year. The partial action of creating and filling the new position did not correct the noncompliance during the period.

CRITERIA

Title 34, *Code of Federal Regulations*, Part 685, Section 300(b)(5), states that to participate in the Direct Loan program, a school must "on a monthly basis, reconcile institutional records with Direct Loan funds received from the Secretary and Direct Loan disbursement records submitted to and accepted by the Secretary." The 2023–2024 *Federal Student Aid Handbook*, Volume 4, Chapter 6, gives additional information regarding the reconciliation process:

A school that participates in the Direct Loan Program is required to reconcile cash (funds it received from the G5 system to pay its students) with disbursements (actual disbursement records) it submitted to the Common Origination and Disbursement (COD) system monthly.

In addition, Chapter 6 of the handbook goes on to state,

A school has completed its monthly reconciliation when all differences between the Direct Loan SAS [Student Account Statement] and the school's internal records (Direct Loan system, financial aid office, and business office system) have been resolved or documented and the school's ending cash balance is zero. Schools should clearly outline their reconciliation process and documentation in both the business office and financial aid office procedures.

Finally, while the handbook does not specify a particular format or reconciliation method, it does require that the school maintains "documented results of its monthly reconciliation to provide to auditors and reviewers at their request."

CAUSE

The former Director of Financial Aid¹ stated that the financial aid office has differences from month to month because of the timing of funds being disbursed and drawn down, but these items will usually resolve themselves by the end of the award period. Because of these timing discrepancies, the university has not emphasized performing a complete reconciliation each month. Consequently, the university has not placed the same importance on the reconciliation process as ED.

EFFECT

When the university does not reconcile its financial aid records to the net cash drawdowns and net booked disbursements as reported to the federal government, there could be unresolved errors in either the federal government's records or the university's records. The university could draw too much cash from ED, resulting in questioned costs, or could underdraw, placing unnecessary financial stress on the institution. In addition, when the university does not fully reconcile direct loans each month, reconciling items and errors may be harder to identify over time, making the annual reconciliation more complex than necessary. Performing documented monthly reconciliations and retaining all supporting documentation ensures that financial aid staff will receive all direct loan funds from ED and will make timely and accurate disbursements to students.

In addition, if the university violates federal requirements, ED could impose a fine on the university and could limit, suspend, or terminate its participation in a Title IV program. These actions would negatively affect the university's operations and the students impacted by the loss of Title IV aid.



RECOMMENDATION

The financial aid office and the business office should update policies and procedures for the reconciliation process. The Director of Financial Aid should ensure that staff prepare and document the required monthly reconciliations based on instructions in the *Federal Student Aid Handbook*. If any items in the School Account Statement do not agree with the institution's financial records, financial aid staff should investigate, resolve, and record these differences promptly. The Director of Financial Aid and a member of the business office should review the reconciliation each month and at award year-end to ensure accuracy and completeness. The university should ensure reconciliations document the preparer and reviewers with the date each was completed. The reconciliation should contain sufficient

1. The former Director of Financial Aid was employed through August 2024.

information and documentation for identified differences and be completed within 30 days of the month's end.

MANAGEMENT'S COMMENT

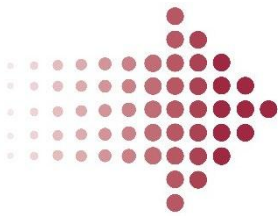
We concur. TSU's Financial Aid Office has updated its policies and procedures to comply with federal regulations. Our revised procedures outline a three-step process for monthly reconciliation. This process begins with the Loan Coordinator performing the initial reconciliation. The reconciliation will then be submitted to either the Assistant Director of Compliance or the Director of Financial Aid for further evaluation. Finally, the Director of Grants Accounting will conduct a comprehensive review. This structured approach ensures that the financial aid office completes the reconciliation efficiently with oversight from three distinct parties. All documentation related to the completed tasks, along with an accuracy checklist with signatures, will be maintained for future reference.

The university is also committed to enhancing its financial aid operations by implementing the TSU Student Information System delivered processes to ensure thorough compliance with reconciliation standards. To support this initiative, we are collaborating with outside consultants, who bring valuable expertise to help us develop comprehensive, customized policies and procedures. We anticipate finalizing these documents by March 2025.

To align with our goals, we have initiated job postings for two critical positions: the Loan Coordinator and the Assistant Director of Compliance. These roles are essential for driving our reconciliation efforts and ensuring optimal management of financial aid processes. Our primary objective is to achieve full reconciliation of the 2023–2024 Direct Loans by March 1, 2025. Additionally, we plan to start monthly reconciliations for the 2024–2025 loan disbursements in February 2025 to ensure accuracy and compliance.

During the interim period, while we work to fill the Loan Coordinator and Assistant Director of Compliance positions, the Director of Financial Aid will actively oversee the reconciliation process. The Director will also receive initial support from our outside consultants to ensure that all reconciliation activities are conducted smoothly and meet compliance requirements. This collaborative approach fosters a more effective and accountable financial aid system within the university.

Finding Number	2024-002
Assistance Listing Number	84.007, 84.063, and 84.268
Program Name	Student Financial Assistance Cluster
Federal Agency	Department of Education
State Agency	Tennessee State University
Federal Award Identification Number	N/A
Federal Award Year	2023 and 2024
Finding Type	Significant Deficiency and Noncompliance
Compliance Requirement	Special Tests and Provisions
Repeat Finding	2023-003
Pass-Through Entity	N/A
Questioned Costs	N/A



FINDING

Tennessee State University continued to have inadequate procedures to ensure Title IV credits were refunded in accordance with federal guidelines

BACKGROUND

The student financial assistance programs provide financial assistance to eligible students attending institutions of postsecondary education. These Title IV programs include assistance such as Pell Grants, Direct Student Loans, and Federal Work Study.

To be eligible for student financial assistance, the student must first complete the Free Application for Federal Student Aid (FAFSA). Each school listed on a student’s FAFSA will receive the student’s Student Aid Report. The school then notifies the student of the total aid package.

The U.S. Department of Education (ED) has established certain requirements for each school to participate in the student financial assistance programs. As a condition of these programs, institutions must provide notifications of the amounts awarded and loans disbursed. In addition, institutions are required to refund credits to the student’s account within 14 days of posting the award to the student’s account.

CONDITION

In response to the prior finding, which noted compliance issues during the 2023 academic year, management restructured the Bursar’s office to include a Refund Analyst role, which reports to the

new Account Manager. However, adding the new position and staff did not adequately address compliance issues for the 2024 academic year. In the current audit, we tested a sample of 15 Title IV recipients at Tennessee State University (TSU) to determine whether TSU met disbursement requirements and identified errors in 11 (73%) of the Title IV recipients. These requirements included disbursing the appropriate amount of Title IV aid in a timely manner, sending notices to students informing them of their awards and/or loan disbursements, and refunding any credits to student accounts created by Title IV aid within 14 days of disbursement.

Refund Timeliness

We noted that 2 of the 8 students (25%) in our testwork had Title IV credits that were not refunded within 14 days of the disbursement date. As noted in **Figure 1** below, 3 separate refunds were not refunded timely, ranging from 3 to 88 days late.

Figure 1: Title IV Refund Testwork, Fiscal Year 2024

Student	Term	Amount	Disbursement Date	Refund Date	Days to Refund	Days Late
1	Fall 2023	\$1,914	9/5/2023	9/25/2023	20	6
	Spring 2024	\$1,767	1/30/2024	2/16/2024	17	3
2	Fall 2023	\$6,659	12/18/2023	3/29/2024	102	88

While conducting our testwork, we noted that 1 additional student also received a refund more than 14 days after the Title IV aid was disbursed to the student’s account. Because the student had a combination of federal and non-federal aid creating the credit, it did not meet the federal definition of a Title IV credit. However, the error is a further indication of TSU’s failure to process refunds in a timely manner.

Disbursement Notifications

We also tested our sample to determine whether 2 required notifications were sent to students. The first required letter notifies students of the amount and type of Title IV funds they are expected to receive, as well as how and when the disbursements will be made. We tested all items in our sample to determine whether this first notification was made. For 7 of the 15 students (47%) tested, the student did not receive the required notification.

The second required letter is specific only to those students receiving direct loans or Teacher Education Assistance for College and Higher Education (TEACH) grants. The letter notifies students of 1) the date and amount of the disbursement, 2) the student’s or parent’s right to cancel, and 3) the procedure and time by which the student or parent must notify the institution that they wish to cancel. We noted that 11 students in our sample should have received the letter. However, 8 of these 11 students (73%) did not receive the required notification.

CRITERIA

The 2023–2024 *Federal Student Aid Handbook*, Volume 4, Chapter 2, states:

If FSA [federal student aid] disbursements to a student’s account at the school create a Title IV credit balance, the school must pay the credit balance directly to the student or parent as soon as possible but ***no later than 14 days after:*** [emphasis in original]

- the first day of class of a payment period if the credit balance occurred on or before that day, or
- the balance occurred if that was after the first day of class.

In addition, Volume 4, Chapter 2, of the handbook states:

A school must notify a student of the amount of funds the student and their parent can expect to receive from each FSA program, including FWS [Federal Work Study], and how and when those funds will be disbursed. This notification must be sent before any disbursements are made.

Finally, Volume 4, Chapter 2, of the handbook also states:

Except in the case of loan funds made as part of a post-withdrawal disbursement (see Volume 5 for notification requirements in such cases), when Direct Loan or TEACH funds are being credited to a student’s ledger account, the school must also notify the borrower in writing (paper or electronically) of the:

- anticipated date and amount of the disbursement;
- student’s or parent’s right to cancel all or a portion of a Direct Loan, loan disbursement, TEACH Grant, or TEACH Grant disbursement and have the loan proceeds or TEACH Grant proceeds returned to the Department; and
- procedures and deadlines by which the student or parent must notify the school that they wish to cancel the Direct Loan, loan disbursement, TEACH Grant, or TEACH Grant disbursement.

CAUSE

TSU management implemented a general refund policy outlining the timing of refunds, as well as the differences between automatic and manual refunds. However, management did not develop adequate procedures to ensure that all Title IV credits are refunded within the timeframes required by federal guidance. Per discussion with TSU management, employee shortages and turnover resulted in the process not always being performed as outlined in the policy. TSU management was uncertain as to the specific cause for unsent disbursement notifications as their financial aid system should automatically send out these notices. Based on these discussions, TSU management is overly reliant

on automated processes, and they do not have verification or review processes to confirm that the processes occurred and were complete.

EFFECT

Timely refunding credits to students is essential to fulfilling the goals of Title IV programs. Students may depend on these refunds to pay for non-institutional charges, such as off-campus housing, transportation, or meals. Furthermore, if the university does not notify students of expected aid, this could impact decision-making for students and their families when determining whether to attend the university. Without these funds, students may not have the resources to pay for these potentially significant costs, which can be a barrier to a successful college career.

In addition, failure to notify students of important deadlines and information regarding their direct loans or TEACH Grants could cause students to incur loans they wished to cancel, resulting in unwanted debt.

Finally, if the university violates federal requirements, ED could impose a fine on the university and could limit, suspend, or terminate TSU's participation in a Title IV program. These actions could hurt the university and the students impacted by the loss of Title IV aid.



RECOMMENDATION

TSU management should revise and adequately document procedures to ensure that students receive the required disbursement notifications and to ensure that credits on student accounts are refunded within 14 days of Title IV aid being disbursed. In addition, leadership should take necessary steps to provide adequate staffing and training to ensure compliance. Finally, TSU management should establish additional review procedures to meet disbursement requirements.

MANAGEMENT'S COMMENT

We concur. The automatic refund process has been reactivated for spring 2025 as part of our pilot program to refine financial aid procedures. TSU's consultants conducted a comprehensive review of the current detail codes in use, methodically analyzing their effectiveness and identifying areas for improvement. The recommendations that were made based on this assessment are anticipated to enhance both the efficiency and clarity of the payment process, allowing for a more straightforward

identification of non-refundable amounts, which in turn will facilitate the more efficient allocation of funds for necessary financial aid adjustments.

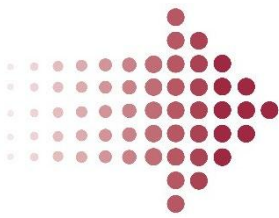
The revised procedures will be tested during the spring 2025 refund period to assess their effectiveness and reliability before implementing them on a larger scale. To further support students during this transition, TSU and its consultants will initiate a system of automatic notifications for all students receiving loan disbursements. This systematic communication will enhance transparency by providing information on the amounts disbursed and notifying students of their rights to cancel either part or all of their loans. Additionally, it will outline the specific steps students need to follow to initiate a cancellation. The notification system has been tested and is confirmed to work effectively for loan disbursements in spring 2025. Consequently, before each term, we will review all system parameters and then examine the output after the disbursements are run to ensure that all student notifications are issued correctly.

In addition, TSU is taking proactive measures to inform students when their financial aid packages become available, ensuring that they are kept in the loop about their funding status. This process is confirmed to be operating smoothly for spring 2025, ensuring students receive timely updates. TSU and its consultants will also check the job scheduling system regularly to verify that these processes are being carried out as intended.

The completion of these initiatives are anticipated by July 2025, well ahead of the processing for fall 2025 refunds. This timeline will allow for the seamless integration of improvements and ensure that students benefit from the enhancements in the financial aid process moving forward.

Lastly, to comply with university procedures and regulatory requirements, it is crucial to fill the Accounting Manager vacancy in the Bursar's office as soon as possible. The Accounting Manager will be vital in overseeing the reconciliation processes, managing refund operations, and improving our financial practices moving forward. This position is essential not only for ensuring accuracy in financial reporting but also for proactively addressing and resolving any discrepancies that may arise. The Vice President of Business and Finance will coordinate with the Bursar's Office and the Human Resources Department to ensure the timely recruitment and hiring of a qualified candidate.

Finding Number	2024-003
Assistance Listing Number	84.063 and 84.268
Program Name	Student Financial Assistance Cluster
Federal Agency	Department of Education
State Agency	Tennessee State University
Federal Award Identification Number	N/A
Federal Award Year	2023 and 2024
Finding Type	Significant Deficiency and Noncompliance
Compliance Requirement	Special Tests and Provisions
Repeat Finding	2023-004
Pass-Through Entity	N/A
Questioned Costs	N/A



FINDING

For the federal Direct Loan and Pell Grant programs, Tennessee State University continued to not report timely and accurate information regarding students' enrollment statuses

BACKGROUND

The Student Financial Assistance programs provide financial assistance to eligible students attending institutions of postsecondary education. The Title IV programs include assistance such as Pell Grants, Direct Student Loans, and Federal Work Study.

To be eligible for student financial assistance, the student must first complete the Free Application for Federal Student Aid (FAFSA). Each school listed on a student's FAFSA will receive the student's Student Aid Report. The school then notifies the student of their total aid package.

The U.S. Department of Education (ED) has established certain requirements for each school to participate in the student financial assistance programs. For student recipients of Pell Grants or Direct Loans, ED requires institutions to report students' enrollment statuses for each term to the National Student Loan Data System (NSLDS). The institution is also required to report changes to students' enrollment, such as graduations, withdrawals, and transitions between full-time and part-time status.

CONDITION

Tennessee State University management, as noted in the prior finding, hired additional staff and communicated the withdrawal process in training and staff meetings. These corrections did not resolve the issues around enrollment reporting and withdrawal dates. We tested a sample of 60 Direct Loan

borrowers and/or Pell Grant recipients at TSU. For these 60 students, TSU should have reported to NSLDS 75 separate incidents of an enrollment status change. As of November 8, 2024, the day of our testwork, we found that for 17 of 75 (23%) status changes tested, TSU either did not report any information, reported incorrect information, or did not timely report the status change to NSLDS. These errors impacted 16 of 60 (27%) students tested.

Not Reported

- For 3 students, management could not locate any record of enrollment history in NSLDS for some terms the students attended. Of the 3 students, management could not locate an NSLDS account for 1 student, indicating that TSU management did not report any information in NSLDS for the student. For the remaining 2 students, the enrollment history was missing for terms the student attended. The missing terms for these 2 students resulted in a combined 3 enrollment changes not being reported.
- For 2 students, NSLDS showed a status of “No Record Found” for TSU’s enrollment records. This code should only be used if the school is closing, merging, or has become ineligible. TSU likely entered incorrect or inconsistent data, which can also generate the code.
- The Enrollment Services Office did not properly enter a graduation for 1 student. The student completed the requirements for graduation on December 8, 2023. The failure to report the graduation likely occurred because the student had an account balance that was not paid off until December 9, 2023, the day after the graduation list would have been produced. However, as of the date of our testwork, November 8, 2024, the graduation had still not been reported to NSLDS.

Reported Incorrectly

- The Enrollment Services Office incorrectly reported enrollment status changes for 4 students during the summer semester. These students were purged during the summer semester due to failure to pay, reducing their hours enrolled to zero. The students were subsequently reported as withdrawn. However, when students reduce their course load below half-time during a summer term, they should maintain their spring status when half-time or greater. Therefore, the students should have been reported as full-time, rather than withdrawn. In addition, 2 of these 4 students had already completed and received grades for courses in Maymester, a month-long term within the summer semester, at the time they were purged. Despite completion, these classes were deleted from the system, including the grades and charges.
- For 1 student, the Enrollment Services Office incorrectly reported the student as three-quarter time for the spring 2024 term despite the student’s attempting 13 hours during the term, which should have been reported as full-time.

Reported Untimely

- The Enrollment Services Office did not report the full-time status for 1 student until 80 days after the first day of the spring 2024 term, 20 days late.

Students with Multiple Enrollment Reporting Issues

- For 1 student, the Enrollment Services Office had not reported the student's graduation on May 6, 2024, as of the date of our testwork, November 8, 2024. In addition, the student's program in NSLDS recorded a major different from the university's information system.
- The Enrollment Services Office entered 1 student as less than half-time in the spring semester despite the student's being enrolled in 9 hours, which should have been reported as three-quarter time. In addition, this status was not entered until May 22, 2024, 127 days after the semester start date, or 67 days late.
- The Enrollment Services Office entered 1 student as three-quarter time in the spring semester despite the student's being enrolled in 12 hours, which should have been reported as full-time. In addition, this status was not entered until May 22, 2024, 127 days after the semester start date, or 67 days late.
- The Enrollment Services Office entered 1 graduate student as half-time in the spring semester despite the student's being enrolled in 9 hours, which is considered full-time for graduate students. In addition, this status was not entered until May 22, 2024, 127 days after the semester start date, or 67 days late.

CRITERIA

Federal Guidance

The *Federal Student Aid Handbook*, Volume 2, Chapter 3, states that institutions “must report enrollment changes within 30 days; however, if a roster file is expected within 60 days, you may provide the updated data on that file.”

In the introduction to Chapter 1, the *NSLDS Enrollment Reporting Guide* states, “Accurate and timely Enrollment Reporting to NSLDS is essential to the Department of Education’s successful delivery of Title IV aid.” The requirements are established in Title 34, *Code of Federal Regulations*, Section 685.309(b).

In Chapter 4, the *NSLDS Enrollment Reporting Guide* states,

... if the student enrolls in the summer term (or other non-required terms) at least half time, the student’s actual summer enrollment status is reported. If such a student subsequently withdraws from the summer term, the student’s most recent enrollment status of half time or greater should be reported throughout the remainder of the summer.

In addition, Chapter 7 of the *NSLDS Enrollment Reporting Guide* states, “NSLDS records must be accurately matched with your enrollment records. You should review, update, or verify student enrollment statuses and other information with information that appears on the Enrollment Reporting Roster file.”

CAUSE

Management did not provide information to determine the cause or offer any possible explanations for the late status updates and the incorrect status reporting. Based on our review, TSU did not adequately review enrollment information in NSLDS to ensure changes were accurately reported. Adequately reviewing a sample of the information uploaded to NSLDS would have quickly determined the significant issues with the university enrollment reporting process. Furthermore, the Enrollment Services Office does not have sufficient knowledge or training on the specific summer reporting rules; instead, the office treats the summer term identically to the fall and spring terms.

EFFECT

Timely and accurate enrollment reporting is critical for effective management of ED programs. The accurate administration of the Title IV programs depends heavily on the accuracy of the enrollment information reported by schools. Accurate, timely, and complete enrollment data is also important to the students, who can view their current campus enrollment information and their program enrollment history. Also, if an individual no longer attends TSU but their lack of attendance is not reported, the individual’s loan repayment grace period could be improperly extended, resulting in the student’s loan repayments being improperly deferred.

In addition, if the university violates federal requirements, ED could impose a fine on the university and could limit, suspend, or terminate its participation in a Title IV program. These actions would negatively affect the university’s operations and the students impacted by the loss of Title IV aid.



RECOMMENDATION

TSU management should review and update its processes as necessary to ensure the Enrollment Services Office uploads and submits the correct information to NSLDS. In addition, the Assistant Vice President of Admissions and Records should ensure that staff know reporting deadlines, the importance of reporting enrollment status changes, and the summer reporting guidelines. The Assistant Vice President of Admissions and Records should also ensure that enrollment status changes are reported timely and the Financial Aid Office is promptly notified. TSU management should implement a

review throughout each term to verify that the accurate information is reported in NSLDS.

MANAGEMENT'S COMMENT

We concur. TSU is firmly committed to ensuring accurate and timely reporting for the federal Direct Loan and Pell Grant programs, recognizing the importance of accurate data in supporting student financing and institutional integrity. To enhance the effectiveness of this process, the university has hired a Data Analyst whose primary responsibility is to manage and oversee enrollment reporting processes.

The Office of Admissions and Records has also undertaken a review and update of its operational procedures with an outside consultant. This enhancement aims to ensure that the Enrollment Services Office uploads and submits the correct, up-to-date information to the National Student Clearinghouse (NSLDS), thereby minimizing the risk of discrepancies and ensuring compliance with federal guidelines.

Updates to the NSLDS will be conducted following the census date, with a consistent reporting schedule planned for every 30 to 45 days thereafter, in addition to comprehensive submissions at the end of each academic term. This structured approach ensures that all enrollment changes, including withdrawals and adjustments in student status, are communicated promptly and accurately. If any errors are identified during these reporting processes, corrective measures will be initiated within a timeframe of 5 to 7 business days to rectify the issues, maintaining the integrity of the data reported.

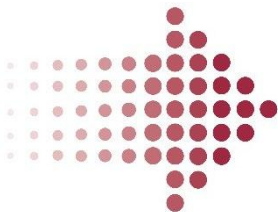
To improve clarity and ensure the successful implementation of these updates, the withdrawal process was thoroughly communicated to staff through dedicated training sessions and regular staff meetings.

The combination of staff meetings and targeted training initiatives will ensure that all team members are thoroughly prepared to uphold the university's commitment to accurate reporting and strong student support.

Finding Number	2024-004
Assistance Listing Number	84.007, 84.063, and 84.268
Program Name	Student Financial Assistance Cluster
Federal Agency	Department of Education
State Agency	Tennessee State University
Federal Award Identification Number	N/A
Federal Award Year	2023 and 2024
Finding Type	Significant Deficiency and Noncompliance
Compliance Requirement	Special Tests and Provisions
Repeat Finding	2023-005
Pass-Through Entity	N/A

Questioned Costs

Assistance Listing Number	Federal Award Identification Number	Amount
84.007	P007A073927	\$239
84.063	P063P070381	\$4,754



FINDING

Tennessee State University continued not to return Title IV funds in compliance with federal regulations

BACKGROUND

The Student Financial Assistance programs provide financial assistance to eligible students attending institutions of postsecondary education. The Title IV programs include assistance such as Pell Grants, Direct Student Loans, and Federal Work Study.

To be eligible for student financial assistance, the student must first complete the Free Application for Federal Student Aid (FAFSA). Each school listed on a student’s FAFSA will receive the student’s Student Aid Report. The school then notifies the student of their total aid package.

The U.S. Department of Education (ED) has established certain requirements for each school to participate in the student financial assistance programs. For Title IV recipients who did not complete at least 60% of the semester, the school is required to perform a calculation to determine the amount of unearned aid that it must return to ED.

CONDITION

In response to the prior audit finding, management stated the university created and hired an Assistant Director of Compliance. Management also stated they would implement a daily review of the Return to Title IV report by both the Financial Aid and Records offices. These updates were insufficient in addressing the ongoing compliance issues.

We tested 2 groups of students who officially or unofficially withdrew from classes at Tennessee State University (TSU) during the 2023–2024 award year. First, we selected 15 student withdrawals from a population of 43 students who had an official or unofficial withdrawal before the 60% completion date. We tested these withdrawn students to ensure that withdrawal dates were accurate, that calculations were performed correctly, and that amounts were returned to ED within the required timeframes.

Of the 15 student withdrawals, we noted 13 (87%) contained errors. Of the 13 errors, TSU did not return the Title IV funds to ED within the required timeframe for 2 students, and TSU did not calculate the correct return of the Title IV funds to ED for 8 students. For the remaining 3 students, TSU did not calculate the correct return of the Title IV funds and did not return the funds within the required timeframes. In addition to the above errors, TSU management was not able to provide withdrawal forms for 2 of the 15 students (13%). We tested these students based on the date of withdrawal noted in the university’s information system; however, we were unable to verify this date. One of the student withdrawals was otherwise correct, while the other is included as an error below.

Of the 15 errors, 11 were the result of incorrect calculation of return of funds. Specifically,

- For 5 students, TSU calculated the returns with withdrawal dates 7 to 35 days after the students signed and submitted their withdrawal documentation. This resulted in questioned costs of \$1,959.
- For 1 student, TSU did not return the full amount of Title IV funds to ED even though the student submitted withdrawal documentation before the start of the semester. TSU returned \$1,453; however, the full amount of \$2,773 should have been considered an overaward and fully returned. This led to questioned costs of \$1,320.
- For 1 student, TSU did not enter the correct amount of the student’s Pell disbursement in the return calculation. This led to TSU calculating and returning from university funds \$3,272, which was \$1,276 more than necessary.
- For 3 students, TSU did not enter the correct institutional charges in the return calculation but instead used cost of attendance. This led to TSU calculating and returning \$8,328 more than necessary from university funds.
- For 1 student, TSU calculated the return based on an end of attendance that was 3 days before the student signed their withdrawal form. This led to TSU calculating and returning from university funds \$2,638, which was \$165 more than necessary.

In addition to the above, we noted that for 5 of the 15 student withdrawals tested (33%), TSU did not return the Title IV funds within the applicable timeframes. The timeframes are 30 days after the school becomes aware of the withdrawal if the student never began attendance for the semester and 45 days if the student withdrew during the semester. Of the 5 students, 3 were included above due to also having calculation errors, while TSU correctly calculated the return for the remaining 2 students.

- For 2 students, TSU returned funds 139 and 259 days after TSU processed the students' withdrawal forms. As these withdrawals occurred during the semester, the 45-day timeframe was applicable, resulting in the returns being between 94 and 214 days late.
- For 2 students, the school applied charges and Title IV aid to the students' accounts for the fall 2023 semester based on information from the FAFSA; however, both submitted withdrawal forms before the start of the semester. Despite receiving the forms before the semester, TSU did not process the withdrawals until October 9, 2023, while the return of funds was not completed until October 31, 2023, for 1 student and June 11, 2024, for the other student. ED specifies that awards to students who never begin attendance are overawards and must be returned within 30 days after the school has determined the student did not begin attendance. For these 2 students, TSU returned funds 74 and 258 days after the student made TSU aware of their withdrawal, or 44 and 228 days late.
- For the remaining student, TSU initially processed a return of Title IV funds on October 31, 2023, after the student had notified TSU of their withdrawal for the fall 2023 semester on October 4, 2023. However, when the student registered for spring 2024 classes, federal direct loans were added, and the original return of Title IV funds was reversed. The incorrect reversal and posting of additional funds were not corrected until June 19, 2024, when the return of Title IV funds calculation was recomputed. The corrections were made 259 days after the date of withdrawal, 214 days late.

We also selected a sample of 15 from a population of 21 students who completed over 60% of the semester in which they withdrew to ensure that TSU recorded the withdrawal date correctly, had adequate attendance records to support the withdrawal date, and did not remove Title IV funds from the account. Of the original 15 sample items, we noted 1 (6.7%) error. For this 1 student, TSU entered a withdrawal date beyond the 60% point of the semester; however, the student signed their withdrawal form 7 days before the 60% point. This resulted in \$1,714 in questioned costs.

Due to the high number of errors and the significant percentage of the overall withdrawal population tested, 30 of 64, or 47%, we determined that additional testwork was not required.

CRITERIA

The 2023–2024 *Federal Student Aid Handbook*, Volume 5, Chapter 1, page 3, states,

A pro rata schedule is used to determine the amount of FSA [Federal Student Aid] funds the student has earned at the time of withdrawal up **through the 60% point** in each payment period or period of enrollment. **After the 60% point** in the payment period or period of enrollment, a student has earned 100% of the FSA funds the student received and was scheduled to receive during the period.

The 2023–2024 *Federal Student Aid Handbook*, Volume 5, Chapter 2, page 92, states,

- Student’s Withdrawal Date Official notification – The date the student begins the school’s withdrawal process, or the date that the student otherwise provides notification (If both circumstances occur, use the earlier withdrawal date)
- Official notification not provided – The date that the school determines is related to the circumstance beyond the student’s control, or the midpoint of the payment period or period of enrollment, as applicable
- Alternative approach – In place of the dates listed, a school may always use, as a student’s withdrawal date, the student’s last date of attendance at an academically related activity if the school documents that the activity is academically related and that the student attended the activity.

The 2023–2024 *Federal Student Aid Handbook*, Volume 4, Chapter 3, page 3, states,

Schools must return funds disbursed to a student who failed to begin attendance as soon as possible but **no later than 30 days** after the date they become aware that the student has not begun and will not begin attendance [emphasis in original].

The 2023–2024 *Federal Student Aid Handbook*, Volume 5, Chapter 2, page 39, states,

An institution is not required to return the inadvertent overpayment immediately but *must return it within 45 days of the date of the institution’s determination* that the student withdrew (the time frame for an institution’s return of Title IV funds under 34 CFR 668.22(j)(1)). An institution must return an inadvertent overpayment in accordance with the applicable regulations for returning overpayments. Please see *Volume 4, Chapter 3* for more information on overpayment procedures [emphasis in original].

CAUSE

Based on our review, it appears that TSU management did not have proper oversight and review procedures over the return of Title IV funds, as we noted multiple issues regarding both the calculation itself as well as the timing. Specifically, TSU performed the Title IV return calculation using cost of attendance instead of institutional charges and entered the withdrawal date as the date the withdrawal was processed instead of the last date the student attended or the date on the signed withdrawal forms. In addition, TSU did not have a system in place to ensure all withdrawals and returns were processed timely.

EFFECT

For the 30 students tested, TSU calculated a total return of \$39,133 in Title IV funds. The corrected total after adjustment for the errors we noted in our testwork was \$34,361. TSU overreturned funds to students by \$9,769 and underreturned funds to other students by a total of \$4,993. The \$4,993 was identified as questioned costs.

Violations of the federal requirement to timely return Title IV funds to ED could result in ED imposing a fine on TSU and/or limiting, suspending, or terminating TSU's participation in a Title IV program. These actions could hurt the university and the students impacted by the loss of Title IV aid.

In addition, incorrect return calculations and/or withdrawal dates can negatively impact students. If TSU incorrectly calculates and returns the amount of unearned aid to ED, it could impact the amount of aid the student is eligible to receive in future terms or result in a student having an account balance in error.



RECOMMENDATION

The Registrar's Office and the Financial Aid Office should follow federal regulations. Management should ensure that the Financial Aid Office reperforms all return of Title IV funds calculations and makes necessary corrections to student and federal fund accounts for the 2023–2024 academic year. Finally, TSU should ensure that the Registrar's Office communicates any withdrawals to the Financial Aid Office in a timely manner.

MANAGEMENT'S COMMENT

We concur. The Office of Financial Aid is set to conduct a comprehensive review of the Title IV funds for the 2023–2024 academic year in February 2025, with the review anticipated to be completed by the end of April 2025. The communication process between the Registrar's Office and Financial Aid begins with a detailed examination of the daily Withdrawal Report generated by the Registrar's Office. Upon receiving this report, an acknowledgment email will be sent to confirm its review.

To facilitate accurate calculations regarding the return of funds, specific parameters will be established within the Banner system. These parameters will support the Funds Calculation process in determining the correct return amounts owed. Our team is actively working with outside consultants to restructure and enhance our financial aid processes. This collaboration aims to significantly update

our existing policies and procedures, preventing compliance issues in the future while fostering a more efficient system.

An important aspect of this process is how the effective date of withdrawals is determined. The Registrar's Office must use the date on which the student submitted their withdrawal form as the official effective date. By accurately recording this date in the Student Course Registration system, we can ensure that the student's information is correctly reflected on the Withdrawal Report. Having the right effective date is crucial for maintaining accurate academic records and complying with federal regulations. TSU, in conjunction with its consultant, will help identify students with the correct withdrawal dates in the Registrar's Office and will also work with Student Accounts to ensure that the appropriate institutional charges are used in all calculations.

Finally, the Withdrawal Report can be scheduled within the job scheduler to run automatically and on time each day. This scheduling will contribute to a smoother workflow, allowing for any necessary adjustments to be made efficiently. By employing the Banner-delivered process for funds calculation, we will ensure that the actual charges incurred by the student are used in the calculation of returns instead of the predetermined cost of attendance, leading to more accurate financial assessments.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

DEPARTMENT OF EDUCATION

Finding 2024-005: The Department of Education did not comply with Federal Funding Accountability and Transparency Act reporting requirements for the Child Nutrition Cluster and did not implement the designed internal control over the reporting requirements

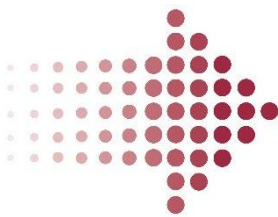
Finding 2024-006: As noted in the prior audit, Department of Education management did not have effective internal controls over matching, maintenance of effort, and earmarking requirements and could not provide evidence of compliance with requirements

Finding 2024-007: As noted in the prior audit, Department of Education management did not implement effective internal controls to ensure compliance with federal period of performance requirements and thus incurred administrative expenditures outside of the Career and Technical Education Program grant's period of performance

Finding 2024-08: As noted in the prior audit, Department of Education management did not implement effective internal controls to ensure compliance with federal period of performance requirements and thus incurred administrative expenditures and reimbursed local educational agencies for expenditures that occurred outside of the Student Support and Academic Enrichment Program grant's period of performance

Finding 2024-09: As noted in the prior audit, Department of Education management did not implement effective internal controls to ensure compliance with federal period of performance requirements and thus incurred administrative expenditures and reimbursed local educational agencies for expenditures that occurred outside of the Special Education Cluster Program grants' period of performance

Finding Number	2024-005
Assistance Listing Number	10.553, 10.555, 10.556, and 10.582
Program Name	Child Nutrition Cluster
Federal Agency	Department of Agriculture
State Agency	Department of Education
Federal Award Identification Number	N/A
Federal Award Year	2023 and 2024
Finding Type	Material Weakness and Noncompliance
Compliance Requirement	Reporting
Repeat Finding	N/A
Pass-Through Entity	N/A
Questioned Costs	N/A



FINDING

The Department of Education did not comply with Federal Funding Accountability and Transparency Act reporting requirements for the Child Nutrition Cluster and did not implement the designed internal control over the reporting requirements

BACKGROUND

The Department of Education (the department) is the pass-through entity for the Child Nutrition Cluster,² which is administered by the Food and Nutrition Service of the U.S. Department of Agriculture. The Child Nutrition Cluster is a cluster of federal programs to provide healthful, nutritious meals and snacks to eligible children in public schools and nonprofit private schools, residential childcare institutions, and summer recreation programs.

For the School Breakfast Program, the National School Lunch Program, and the Special Milk Program for Children, the department enters into agreements with subrecipient organizations, known as School Food Authorities (SFAs), for local-level program operation and the delivery of program services to eligible children. The department reimburses SFAs for each meal or snack served based on the rates established by the U.S. Department of Agriculture. Each month, the SFAs claim the number of meals

2. The Child Nutrition Cluster consists of the School Breakfast Program, the National School Lunch Program, the Special Milk Program for Children, and the Fresh Fruit and Vegetable Program, all of which the Tennessee Department of Education administers, as well as the Summer Food Service Program, which the Department of Human Services administers.

or snacks served using the department's Tennessee: Meals, Accounting, and Claiming (TMAC) system.

For the Fresh Fruit and Vegetable Program,³ the department enters into additional agreements with approved SFAs for eligible elementary schools within those SFAs for local-level program operation and the delivery of program services to eligible children. The department awards a grant amount for each elementary school based on a rate set per child by the department. Each month, the SFAs claim the costs from procurement, operations, and administration using the department's TMAC system.

The Federal Funding and Accountability 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.

CONDITION AND CAUSE

Based on our discussion with management, because management had not implemented cross-training for backups as outlined in their designed internal controls for succession planning, staff was not aware of the requirement and therefore, did not complete any FFATA reporting for the Child Nutrition Cluster for the entire fiscal year. Based on our review of the claim information for the year, staff did not report 189 SFAs' Child Nutrition subawards,⁴ totaling \$449,928,320, and 25 FFVP subawards, totaling \$4,499,375.

The former Federal Reporting Specialist who was responsible for FFATA reporting left the department in September 2023. At the time he left, he had not done any reporting for fiscal year 2024. When the current State Director of School Nutrition began in his role in March 2024, the Assistant Commissioner had not reassigned the FFATA reporting tasks and did not inform the newly hired State Director to reassign the FFATA reporting responsibilities; thus, the State Director was unaware of the reporting requirement.

We first inquired about the department's current FFATA reporting process on July 1, 2024. The Data Processing and Reporting Specialist⁵ who is currently responsible for FFATA reporting took the role on July 8, 2024. She requested access to FSRS almost immediately and after following up, received access on September 4, 2024.

3. While the Fresh Fruit and Vegetable Program is identified as part of the Child Nutrition Cluster, this program has a separate Federal Award Identification Number and is reported separately.

4. Since the Child Nutrition Cluster operates based on agreements with SFAs to administer the program, we have counted each agreement as a subaward. There were 189 SFAs that were reimbursed more than \$30,000 during the fiscal year and met the threshold for FFATA reporting.

5. This position replaced the former Federal Reporting Specialist position.

On August 7, 2024, the current State Director of School Nutrition provided us the FFATA Reporting Process Plan, effective October 2022, that was maintained in the former Federal Reporting Specialist's files. The process plan includes the owner of the process, a description of the process, the statute or regulation that requires it, the team members associated with the process as well as their role, and risks associated with the process. While the process plan lists the team member responsible for reporting as well as a backup; neither one submitted the required reports.

We also reviewed the Department of Education's 2024 Financial Integrity Act Risk Assessment and determined that despite the fact that management's documented process plan and risk assessment identified the risks, management did not include all mitigating controls and did not follow through with effective implementation of all the mitigating controls and, as such, the backup was not trained and was unaware of the FFATA responsibilities and requirements.

When we brought the FFATA reporting deficiency to management's attention, management stated that they had begun creating and implementing a standard operating procedure and are in the process of uploading the FFATA reports for fiscal year 2024. We will audit the FFATA reporting requirements for the Child Nutrition Cluster during the next audit.

CRITERIA

FFATA 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).

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

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,”

Additional Federal award conditions may include items such as the following:

- (1) Requiring payments as reimbursements rather than advance payments;
- (2) Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given performance period;
- (3) Requiring additional, more detailed financial reports;
- (4) Requiring additional project monitoring;
- (5) Requiring the non-Federal entity to obtain technical or management assistance; or
- (6) 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

- 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,
- declining to award additional federal funds, or
- pursuing other available legal remedies.



RECOMMENDATION

The Commissioner should work with staff to ensure that when turnover occurs, new staff are fully informed about the scope of their responsibilities and have access to the resources needed to perform them, such as FSRS access and the newly developed standard operating procedures.

Management should evaluate the identified mitigating controls for risks associated with the conditions identified in this finding to ensure they are appropriately designed, assigned, and implemented. Management should 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 regarding the need to ensure that new staff are fully informed about the scope of their responsibilities and have access to essential resources, such as FSRS access and the newly developed standard operating procedures. Management is committed to addressing this issue with a comprehensive and strategic approach.

Action Plan:

1. Onboarding and Resource Access:

- The Division of Human Resources will work closely with management to ensure each office and division maintains a robust onboarding process, ensuring that new employees are fully informed about their responsibilities and have access to all necessary resources.
- The Deputy Commissioner will designate a single point of contact for FSRS reporting coordination within the agency and ensure standard operating procedures are updated accordingly to reflect onboarding requirements of new staff with FSRS reporting responsibilities.
- Regular training sessions will be conducted to keep new and existing staff up to date with any changes in procedures and responsibilities.

2. Evaluation of Mitigating Controls:

- Management will carefully evaluate the identified mitigating controls for the risks associated with the conditions mentioned in the audit finding.
- We will ensure that these controls are appropriately designed, assigned, and effectively implemented to mitigate any potential risks.

3. Risk Assessment Updates:

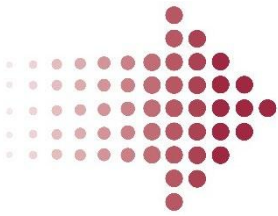
- The risk assessment will be updated regularly to reflect any changes in the operational environment, identified risks, and the effectiveness of mitigating controls.
- This process will involve continuous monitoring and review to ensure that the risk assessment remains relevant and effective.

4. Ongoing Monitoring and Accountability:

- The Deputy Commissioner will assign the Chief Operating Officer to continually monitor risks and assess the effectiveness of mitigating controls.
- Clear protocols will be established for timely corrective actions if any deficiencies are identified, ensuring that any issues are promptly addressed and resolved.

The department is fully committed to ensuring that staff have the necessary resources and support to perform their roles effectively. We anticipate an estimated completion date of 9/30/2025. By implementing these measures, we aim to enhance our control environment, minimize risks, and ensure the continued success of our operations. We appreciate the audit team's insights and recommendations and are dedicated to demonstrating progress in these areas.

Finding Number	2024-006
Assistance Listing Number	84.048
Program Name	Career and Technical Education – Basic Grants to States
Federal Agency	Department of Education
State Agency	Department of Education
Federal Award Identification Number	N/A
Federal Award Year	2021 through 2024
Finding Type	Material Weakness and Noncompliance
Compliance Requirement	Matching, Level of Effort, Earmarking
Repeat Finding	2023-011
Pass-Through Entity	N/A
Questioned Costs	N/A



FINDING

As noted in the prior audit, Department of Education management did not have effective internal controls over matching, maintenance of effort, and earmarking requirements and could not provide evidence of compliance with requirements

BACKGROUND AND COMPLIANCE CRITERIA

The U.S. Department of Education (ED) provides federal grant funds through the Carl D. Perkins Career and Technical Education (CTE) Act of 2006, which was reauthorized and amended by the Strengthening Career and Technical Education for the 21st Century Act (Perkins V). Perkins V provides grants to states to develop the academic knowledge and technical and employability skills of secondary students and postsecondary students. The Tennessee Department of Education (the department) is the pass-through entity for Perkins funds and disburses those funds to local education agencies (LEAs) within the state and the Tennessee Board of Regents.

As a recipient of federal funding, the department is subject to federal matching, level of effort – maintenance of effort (MOE), and earmarking requirements.⁶ Section 211(b) of the Perkins Act mandates that the department maintain its fiscal effort from state appropriations for CTE when compared with the preceding years; for example, the department must allocate state resources in fiscal year 2024 that meet or exceed the allocated state resources for fiscal year 2023. Per Section 112(a) of

6. Federal matching, level of effort, and earmarking requirements for this award are found in Title 20, *United States Code*, Sections 2391 and 2322.

the Perkins Act, the department must also allocate CTE funds received for specific activities in keeping with the following requirements:

- not less than 85% to *Secondary and Postsecondary Career and Technical Education Programs*;
- not more than 10% to *State Leadership Activities*; and
- not more than 5% or \$250,000, whichever is greater, to *State Administration*.

In addition, Section 112(b) of the Perkins Act requires the department to match federal funds reserved for *State Administration* with non-federal funds, such as state appropriations, on a dollar-for-dollar basis.

Annually, ED requires Perkins recipients to submit financial and performance data via the Consolidated Annual Report (CAR). The CAR contains CTE programmatic and financial information and includes the department's demonstrated compliance with maintenance of effort and matching requirements. Department staff completes the CAR in December using the two most recent fiscal years' financial data—for example, the CAR submitted in December 2023 included data from state fiscal years 2022 and 2023.

PRIOR AUDIT RESULTS

In the prior audit, we reported a finding related to the Matching, Level of Effort – *Maintenance of Effort*, and Earmarking compliance requirement. We reported that management had not developed and implemented policies and procedures to ensure that the department complied with these requirements and the lack of policies and procedures, combined with turnover, led to management's inability to provide documentation to demonstrate compliance. Due to the lack of internal controls, we reported the following conditions related to compliance:

- department management was unable to provide any documentary evidence of the department's compliance with matching requirements,
- department management was unable to provide documentation for adjustments or final amounts reported in the CAR, and
- department management was unable to provide key earmarking documentation to ensure correct earmarking amounts were calculated.

Department management concurred with the prior audit finding and stated they would collaborate to create sufficient controls for the calculation of MOE, including a complete supervisory review, and the department's Office of Finance would serve as a secondary internal check. Additionally, department management stated they would 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.

CONDITION, CRITERIA, AND CAUSE

CURRENT AUDIT RESULTS

In the current audit, we found that management did not take corrective action to address the prior audit finding regarding development and implementation of policies and procedures to ensure matching, MOE, and earmarking compliance requirements were met. Management also did not take corrective action to address the lack of documentation as evidence of matching and MOE compliance and did not maintain documentation of management's review of their required earmarking calculations. Ultimately, we were only able to determine that management met earmarking requirements. We provide specific details of our results below.

Insufficient Internal Controls and Lack of Evidence of Compliance

Due to the condition above, we noted the following:

Matching

Because management has still not developed policies and procedures, they were unable to describe the process used for determining compliance with matching requirements during the audit period or provide any documentary evidence of the department's compliance with matching requirements. As a result, we were unable to perform any procedures to verify if the department met the matching requirements independently.

Maintenance of Effort

As reported in the prior audit, department management was unable to provide supporting documentation for the final MOE amounts reported in the CAR for state fiscal year 2023. We attempted to verify the amounts reported in the CAR, but without sufficient support for those calculations, we were unable to independently verify that the reported MOE numbers were accurate; therefore, we were unable to determine that management met MOE compliance requirements. Additionally, in the prior audit, management stated that although they reviewed the MOE calculation, the review was not documented. In the current audit, management stated that they did not perform a supervisory review of the calculations submitted in the CAR.

Earmarking

Although department management provided key earmarking documentation that demonstrated compliance requirements were met and stated they reviewed the calculations, management could not provide any evidence of this review.

Department management explained that due to turnover and staffing challenges, appropriate staff were not assigned control and compliance tasks to ensure that the CTE fiscal requirements were met; however, they have hired more staff to be responsible for performing the work and ensuring that

requirements are met in the future. Additionally, management stated that standard operating procedures would be created and implemented to document the matching, maintenance of effort, and earmarking processes.

Current Risk Assessment and Internal Control Criteria

We reviewed the department's December 2023 Financial Integrity Act Risk Assessment and determined that management listed the risks to identify or meet matching requirements for external grants, meet overall maintenance of effort requirements, and meet minimum or maximum set-aside limits (earmarking requirements). Management identified scheduled reviews as a control to mitigate these risks; however, based on the results of our audit work, management stated they did not conduct a review of the CAR calculations and did not document other reviews to ensure they are occurring and operating as intended.

According to Title 2, *Code of Federal Regulations* (CFR), Part 200, Section 303, a 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. . . . (c) Evaluate and monitor the non-Federal entity's compliance with statutes, regulations, and the terms and conditions of Federal awards.

The U.S. Government Accountability Office's *Standards for Internal Control in the Federal Government*, Principle 10.03, "Design of Appropriate Types of Control Activities," states,

Management clearly documents internal control and all transactions and other significant events in a manner that allows the documentation to be readily available for examination. . . .

Also, Principle 12.03, "Documentation of Responsibilities through Policies," states,

Management documents in policies for each unit its responsibility for an operational process's objectives and related risks, and control activity design, implementation, and operating effectiveness.

Additionally, Principle 12.04, "Documentation of Responsibilities through Policies," states,

. . . Management communicates to personnel the policies and procedures so that personnel can implement the control activities for their assigned responsibilities.

EFFECT

Without appropriate internal controls over matching, MOE, and earmarking requirements, there is a risk that the department will not comply with all related federal requirements and potentially

miscalculate the state’s matching, MOE, and earmarking amounts. If a miscalculation results in the state’s noncompliance, the department risks a reduction of federal funding for CTE activities in subsequent award years, which may impact the department’s ability to provide services to students at Tennessee’s schools.

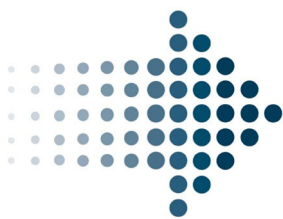
Federal regulations address actions that federal agencies may impose if a state entity does not comply with the U.S. Constitution, federal statutes, regulations, or the terms and conditions of a federal award. According to 2 CFR 200.208(c), “Specific conditions,”

Additional Federal award conditions may include items such as the following:

- (1) Requiring payments as reimbursements rather than advance payments;
- (2) Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given performance period;
- (3) Requiring additional, more detailed financial reports;
- (4) Requiring additional project monitoring;
- (5) Requiring the non-Federal entity to obtain technical or management assistance; or
- (6) 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

- 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,
- declining to award additional federal funds, or
- pursuing other available legal remedies.



RECOMMENDATION

Department management should design and implement sufficient controls for matching, MOE, and earmarking compliance requirements, which includes assigning responsibility for control activities and compliance, developing policies and procedures, and documenting key processes to ensure ongoing compliance. Management should also ensure that the agency maintains supporting

documentation, including documentation of review activities, to monitor ongoing compliance. Management should evaluate the effectiveness of the control activities for the risks identified in this finding and update the department's annual risk assessment to reflect any new controls management implements.

MANAGEMENT'S COMMENT

The department concurs with this finding and is committed to addressing the identified compliance requirements and enhancing our control environment.

Action Plan:

1. Assignment of Responsibilities:

- Management will assign clear responsibility for control activities and compliance related to matching, Maintenance of Effort (MOE), and earmarking requirements. This will ensure accountability and enhance our ability to meet compliance requirements.

2. Policy and Procedure Development:

- Policies: We will develop comprehensive policies that define the expectations for compliance with matching, MOE, and earmarking requirements.
- Procedures: We will document key processes to ensure these policies are consistently applied. This will include specific steps for maintaining compliance and addressing any potential issues promptly.

3. Documentation and Review Activities:

- We will maintain detailed supporting documentation to demonstrate compliance with matching, MOE, and earmarking requirements.
- We will also document review activities to monitor ongoing compliance. This documentation will be regularly reviewed and updated as needed.

4. Risk Assessment and Control Evaluation:

- Management will evaluate the effectiveness of current control activities for the risks identified in this finding.
- We will update the department's annual risk assessment to reflect any new controls implemented. This will ensure that our risk management approach remains robust and responsive to emerging compliance risks.

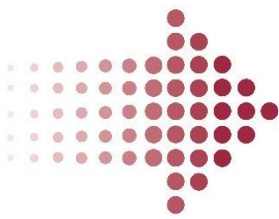
5. Monitoring and Continuous Improvement:

- We will establish a monitoring plan to ensure ongoing compliance with matching, MOE, and earmarking requirements. This plan will include regular review and evaluation of control activities.
- Management is committed to continuous improvement and will regularly review and update our policies, procedures, and control activities to address any new compliance requirements or risks.

We anticipate an estimated completion date of 9/30/2025.

Thank you for highlighting these areas for improvement. We believe that the actions outlined above will strengthen our compliance framework and ensure that we meet the necessary requirements.

Finding Number	2024-007
Assistance Listing Number	84.048
Program Name	Career and Technical Education – Basic Grants to States
Federal Agency	Department of Education
State Agency	Department of Education
Federal Award	
Identification Number	N/A
Federal Award Year	2021 through 2023
Finding Type	Significant Deficiency and Noncompliance
Compliance Requirement	Period of Performance
Repeat Finding	2023-012
Pass-Through Entity	N/A
Questioned Costs	\$154,392



FINDING

As noted in the prior audit, Department of Education management did not implement effective internal controls to ensure compliance with federal period of performance requirements and thus incurred administrative expenditures outside of the Career and Technical Education Program grant’s period of performance

BACKGROUND

The U.S. Department of Education provides federal grant funds through the Carl D. Perkins Career and Technical Education (CTE) Act of 2006, which was reauthorized and amended by the Strengthening Career and Technical Education for the 21st Century Act (Perkins V). Perkins V provides grants to states to develop the academic knowledge, technical skills, and employment readiness skills of secondary students and postsecondary students. The Tennessee Department of Education (the department) is the pass-through entity for CTE-Perkins funds and disburses those funds to local education agencies within the state and the Tennessee Board of Regents.⁷ Federal funding for CTE is only available to the department and its subrecipients for a limited time (referred to as the grant’s period of performance).⁸ Each year, the department receives a grant award notification from the U.S. Department of Education outlining the CTE award amount and the period of

7. The Tennessee Board of Regents awards CTE funds to eligible community colleges and colleges of applied technology to meet the program objectives for postsecondary students.

8. According to Title 2, *Code of Federal Regulations* (CFR), Part 200, Section 1, “Period of performance means the total estimated time interval between the start of an initial Federal award and the planned end date, which may include one or more funded portions, or budget periods.”

performance (budget period).⁹ The department has 15 months to charge expenditures to each grant award based on the budget period; however, CTE is governed by the requirements of the Tydings Amendment,¹⁰ which extends the period of performance 12 additional months, for a total of 27 months. According to 2 CFR 200.344, the department must liquidate all financial obligations incurred under the federal award within 120 days of the end of the period of performance.

PRIOR AUDIT RESULTS

In the prior audit, we reported that management incurred administrative expenditures outside of the CTE grant’s period of performance and that internal controls were not effective in ensuring compliance with the grant’s period of performance. Management concurred with the prior finding and stated they would create sufficient controls for reviewing and approving reimbursement requests to ensure requests are within the period of performance, evaluate the effectiveness of the control activities for this risk, update the department’s annual risk assessment to reflect any new controls implemented, and create professional development to ensure that staff responsible for reviewing and approving reimbursement requests understand the federal requirements.

In response to the prior audit finding, department management created period of performance operating procedures, implemented professional development for staff, and updated the annual risk assessment. However, management’s actions did not prevent the errors noted below from occurring.

CONDITION AND CAUSE

For the current audit, we obtained the population of expenditures charged to the CTE grants for fiscal year ended June 30, 2024. We performed analytical procedures on the expenditures, comparing the accounting dates to the grant’s period of performance to determine if the expenditures were within each grant’s period of performance. See **Figure 1**.

Figure 1: Period of Performance Details

Grant Number	Period of Performance Begin Date	Period of Performance End Date	Liquidation End Date
V048A210042	July 1, 2021	September 30, 2023	January 28, 2024

Based on our analysis of payroll expenditures for fiscal year ended June 30, 2024, totaling \$2,511,558, we found department management charged payroll expenditures in the amount of \$154,289 to the CTE grant award V048A210042 that were obligated after the grant’s period of performance. In addition, based on our analysis, we identified 433 expenditures charged to CTE grant award

9. According to 2 CFR 200.1, “Budget period means the time interval from the start date of a funded portion of an award to the end date of that funded portion during which recipients are authorized to expend the funds awarded, including any funds carried forward.”

10. Title 20, *United States Code*, Chapter 31, Section 1225(b).

V048A210042, totaling \$2,587,293, occurring on or after July 1, 2023. We tested a nonstatistical, random sample of 60 of these expenditure transactions, totaling \$298,666, to determine if the non-payroll administrative transactions were obligated within the grant’s period of performance. Based on our testwork, we found that for 2 of 60 (3%) expenditure transactions tested, the department paid expenses totaling \$103 that were obligated after the grant’s period of performance, resulting in a total of \$154,392 known questioned costs for the compliance requirement.

Management explained that insufficient training and a lack of instruction from management, along with employee turnover and staffing challenges, caused department staff to mistakenly approve payments for expenses that were obligated after the grant’s period of performance.

We also reviewed the department’s December 2023 Financial Integrity Act Risk Assessment and determined that management listed the risk of noncompliance with the period of performance requirement and identified the review of charges to federal grants and training staff as controls to mitigate the risk. According to management, program and fiscal staff are responsible for reviewing and approving administrative expenditures, including invoices, accounting data, and any other supporting documentation in Edison, the state’s accounting system, to ensure that the expenditures were obligated within the period of performance before approving the expenditures for payment; however, based on the results of our review, staff’s review and training was not effective in mitigating the risks of noncompliance and the resulting questioned costs.

CRITERIA

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).

According to 2 CFR 200.403,

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards. . . . (h) Cost[s] must be incurred during the approved budget period.

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 7.09, “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 the department does not have effective internal controls in place to ensure expenditures occurred within the grant’s period of performance, management cannot ensure that expenditures are charged to the appropriate grant award. This also increases the risk that funds will be expended outside of the period of performance and may require the state to return these funds to the U.S. Department of Education.

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,”

Additional Federal award conditions may include items such as the following:

- (1) Requiring payments as reimbursements rather than advance payments;
- (2) Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given performance period;
- (3) Requiring additional, more detailed financial reports;
- (4) Requiring additional project monitoring;
- (5) Requiring the non-Federal entity to obtain technical or management assistance; or
- (6) 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

- 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,
- declining to award additional federal funds, or

- pursuing other available legal remedies.



RECOMMENDATION

Management should develop effective control procedures to ensure that expenditures occurred during the grant award's period of performance. In addition, management should carefully evaluate and 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

The department concurs with this finding regarding the need for effective control procedures to ensure that expenditure occurs within the grant award's period of performance. Management is committed to addressing this issue with a comprehensive and strategic approach.

Action Plan:

1. Development of Control Procedures:

- We will improve existing control procedures to ensure that all expenditures are properly monitored and documented within the specified period of performance for each grant award.
- These procedures will include regular reviews to confirm adherence to the grant's timelines and budgetary constraints.

2. Risk Assessment Evaluation and Updates:

- We will undertake a thorough evaluation of our current grant management process, identifying areas that require updates and improvements.
- The grant management process and standard operating procedures will be updated regularly to reflect any changes in our operational environment, grant requirements, and identified risks.

3. Assignment of Responsibility:

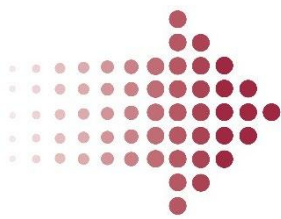
- Dedicated staff will be assigned the responsibility of ongoing monitoring of risks and mitigating controls related to grant expenditures.
- Training and resources will be provided to ensure that responsible staff members have the necessary skills and knowledge to effectively carry out their duties.

4. Proactive Measures for Deficiencies:

- Management will establish a clear protocol for addressing any deficiencies that occur, including timely corrective actions and continuous monitoring to prevent recurrence.
- Regular reporting and communication channels will be maintained to ensure transparency and accountability throughout the process.

The department is fully committed to ensuring compliance with grant requirements and safeguarding the integrity of our financial processes. We anticipate an estimated completion date of 9/30/2025. By implementing these measures, we aim to enhance our control environment and minimize any risks associated with grant expenditures. We appreciate the audit team's insights and recommendations, and we look forward to demonstrating progress in these areas.

Finding Number	2024-008
Assistance Listing 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	N/A
Federal Award Year	2021 through 2023
Finding Type	Significant Deficiency and Noncompliance
Compliance Requirement	Period of Performance
Repeat Finding	2023-008
Pass-Through Entity	N/A
Questioned Costs	\$37,860



FINDING

As noted in the prior audit, Department of Education management did not implement effective internal controls to ensure compliance with federal period of performance requirements and thus incurred administrative expenditures and reimbursed local educational agencies for expenditures that occurred outside of the Student Support and Academic Enrichment Program grant’s period of performance

BACKGROUND

The Title IV, Part A, Student Support and Academic Enrichment Program (Title IV) 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 in order to improve the academic achievement and digital literacy of all students. Federal funding for Title IV is only available to the Department of Education (the department) and its subrecipients for a limited time (referred to as the grant’s period of performance).¹¹ Each year, the department receives a grant award notification from the U.S. Department of Education outlining the Title IV award amount and the period of performance (budget period).¹² The department has 15 months to charge expenditures to each grant award; however, Title IV is governed by the requirements

11. According to Title 2, *Code of Federal Regulations* (CFR), Part 200, Section 1, “Period of performance means the total estimated time interval between the start of an initial Federal award and the planned end date, which may include one or more funded portions, or budget periods.”

12. According to 2 CFR 200.1, “Budget period means the time interval from the start date of a funded portion of an award to the end date of that funded portion during which recipients are authorized to expend the funds awarded, including any funds carried forward.”

of the Tydings Amendment,¹³ which extends the period of performance 12 additional months, for a total of 27 months.

PRIOR AUDIT RESULTS

In the prior audit, we reported that management reimbursed local educational agencies for expenditures that occurred outside of the grant’s period of performance and that internal controls were not effective in ensuring compliance with the grant’s period of performance. Management concurred with the prior finding and stated that management would create sufficient controls for reviewing and approving reimbursement requests to ensure requests are within the period of performance, evaluate the effectiveness of the control activities for this risk, update the department’s annual risk assessment to reflect any new controls management implements, and create professional development to ensure that staff responsible for reviewing and approving reimbursement requests understand the federal requirements.

CONDITION AND CAUSE

For the current audit, we obtained the population of expenditures charged to the Title IV grants for fiscal year ended June 30, 2024. We performed analytical procedures on the expenditures, comparing the accounting dates to the grant’s period of performance to determine if the expenditures were within each grant’s period of performance. See **Figure 1**.

Figure 1: Period of Performance Details

Grant Number	Period of Performance Begin Date	Period of Performance End Date
S424A210044	July 1, 2021	September 30, 2023

Based on our analysis, we identified and tested 62 expenditure transactions, totaling \$1,425,557, that were charged to the Title IV grant award S424A210044 after June 30, 2023, to determine if the transactions were obligated within the grant’s period of performance. Based on our testwork, we found that for 5 of 62 expenditure transactions tested (8%), management reimbursed local educational agencies (LEAs) and paid administrative expenses that were obligated after the grant’s period of performance, resulting in \$37,599 in known questioned costs. Management did reverse 1 of the 5 transactions, totaling \$449, after we informed them of the results of our testwork; therefore, we did not include the \$449 in the known questioned costs. Management stated that this transaction was accidentally charged to the wrong grant. Management also stated that in January 2024, they found the other 4 transactions that were obligated after the grant’s period of performance; however, the transactions were accidentally left off the adjustment to correct the transactions.

13. Title 20, *United States Code*, Chapter 31, Section 1225(b).

In addition, based on our analysis, we identified 1,868 adjusting entry expenditure transactions, totaling \$2,615,473, that were charged to the Title IV grants during the fiscal year ended June 30, 2024. We tested a nonstatistical, random sample of 60 adjusting entry expenditure transactions, totaling \$1,976,846, to determine if the transactions were obligated within the grants' period of performance. Based on our testwork, we found that for 3 of 60 adjusting entry expenditure transactions tested (5%), management paid \$261 in administrative expenses that were obligated after grant award S424A210044 period of performance, resulting in a total of \$37,860 in known questioned costs for the compliance requirement. Management stated that they accidentally charged these 3 transactions to the grant after it ended.

Management stated that program and fiscal staff are responsible for reviewing and approving administrative expenditures, including invoices, accounting data, and any other supporting documentation in Edison, the state's accounting system, to ensure that the expenditures were obligated within the period of performance before approving the expenditures for payment. Additionally, according to department management, between October 1 and January 30 of each year, the department reviews all LEA reimbursement requests to determine if the reimbursement request is charged to a grant that ended on September 30 of that year. If so, the department contacts the LEA to determine if the reimbursement request contains any expenditures that occurred after September 30. For those expenditures that occurred after September 30, the department sends the reimbursement request back to the LEA to remove those expenditures. If the reimbursement request contains no expenditures that occurred after September 30, the department approves the request and processes it for payment. Even though department management stated they had controls in place, we found that due to the volume of transactions included in the manual review, the controls were not effective to ensure compliance with the period of performance requirement. As a result, the department paid administrative expenses and reimbursed LEAs for costs that occurred outside the authorized period of performance.

We also reviewed the department's December 2023 Financial Integrity Act Risk Assessment and determined that management listed the risk of noncompliance with the period of performance. Management identified the review of charges to federal grants and training staff as controls to mitigate the risk; however, based on the results of our review, management's review and training was not effective in mitigating the risks of noncompliance and the resulting questioned costs.

CRITERIA

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).

According to 2 CFR 200.403,

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards. . . . (h) Cost[s] must be incurred during the approved budget period.

According to the U.S. Government Accountability Office’s *Standards for Internal Control in the Federal Government* (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 the department does not have effective internal controls in place to ensure expenditures occurred within the grant’s period of performance, management cannot ensure that expenditures are charged to the appropriate grant award. This also increases the risk that funds will be expended outside of the period of performance and may require the state to return these funds to the U.S. Department of Education.

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,”

Additional Federal award conditions may include items such as the following:

- (1) Requiring payments as reimbursements rather than advance payments;
- (2) Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given performance period;
- (3) Requiring additional, more detailed financial reports;
- (4) Requiring additional project monitoring;
- (5) Requiring the non-Federal entity to obtain technical or management assistance; or
- (6) 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

- 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,
- declining to award additional federal funds, or
- pursuing other available legal remedies.



RECOMMENDATION

Management should refine their current control procedures, including utilizing data analytics tools to assist in evaluating the large number of reimbursements and administrative expenditures and training staff, to ensure that expenditures occurred during the grant award's period of performance. Procedures should be designed to ensure that all identified expenditures occurring outside the period of performance are included in any adjusting entries. In addition, management should carefully evaluate and 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

The department concurs with this finding regarding the need for effective control procedures to ensure that expenditure occurs within the grant award's period of performance. Management is committed to addressing this issue with a comprehensive and strategic approach.

Action Plan:

1. Development of Control Procedures:

- We will improve existing control procedures to ensure that all expenditures are properly monitored and documented within the specified period of performance for each grant award.
- These procedures will include regular reviews to confirm adherence to the grant's timelines and budgetary constraints.

2. Risk Assessment Evaluation and Updates:

- We will undertake a thorough evaluation of our current grant management process, identifying areas that require updates and improvements.
- The grant management process and standard operating procedures will be updated regularly to reflect any changes in our operational environment, grant requirements, and identified risks.

3. Assignment of Responsibility:

- Dedicated staff will be assigned the responsibility of ongoing monitoring of risks and mitigating controls related to grant expenditures.
- Training and resources will be provided to ensure that responsible staff members have the necessary skills and knowledge to effectively carry out their duties.

4. Proactive Measures for Deficiencies:

- Management will establish a clear protocol for addressing any deficiencies that occur, including timely corrective actions and continuous monitoring to prevent recurrence.
- Regular reporting and communication channels will be maintained to ensure transparency and accountability throughout the process.

The department is fully committed to ensuring compliance with grant requirements and safeguarding the integrity of our financial processes. We anticipate an estimated completion date of 9/30/2025. By implementing these measures, we aim to enhance our control environment and minimize any risks associated with grant expenditures. We appreciate the audit team's insights and recommendations, and we look forward to demonstrating progress in these areas.

Finding Number	2024-009
Assistance Listing Number	84.027 and 84.173
Program Name	Special Education Cluster (IDEA)
Federal Agency	Department of Education
State Agency	Department of Education
Federal Award Identification Number	N/A
Federal Award Year	2021 through 2023
Finding Type	Significant Deficiency and Noncompliance
Compliance Requirement	Period of Performance
Repeat Finding	2023-010
Pass-Through Entity	N/A

Questioned Costs

Assistance Listing Number	Federal Award Identification Number	Amount
84.027	H027A210052	\$40,355
84.173	H173A210095	\$22,675



FINDING

As noted in the prior audit, Department of Education management did not implement effective internal controls to ensure compliance with federal period of performance requirements and thus incurred administrative expenditures and reimbursed local educational agencies for expenditures that occurred outside of the Special Education Cluster Program grants' period of performance

BACKGROUND

The Individuals with Disabilities Education Act (IDEA) is a cluster of federal programs¹⁴ to assist states in providing children with disabilities a free, appropriate public education. Federal funding for IDEA is only available to the Department of Education (the department) and its subrecipients for a limited time (referred to as the grants' period of performance).¹⁵ Each year, the department receives grant award notifications for each award from the U.S. Department of Education outlining the award

14. IDEA is made up of two programs, Special Education – Grants to States and Special Education – Preschool Grants, and the department receives separate awards for each program in the cluster.

15. According to Title 2, *Code of Federal Regulations* (CFR), Part 200, Section 1, “*Period of performance* means the total estimated time interval between the start of an initial Federal award and the planned end date, which may include one or more funded portions, or budget periods.”

amounts and the period of performance (budget period).¹⁶ The department has 15 months to charge expenditures to each grant award; however, IDEA is governed by the requirements of the Tydings Amendment,¹⁷ which extends the period of performance 12 additional months, for a total of 27 months. According to Title 2, *Code of Federal Regulations* (CFR), Part 200, Section 344, the department must liquidate all financial obligations incurred under the federal award within 120 days of the end of the period of performance.

PRIOR AUDIT RESULTS

In the prior audit, we reported that management reimbursed local educational agencies for expenditures and incurred administrative expenditures outside of the grants’ period of performance and that internal controls were not effective in ensuring compliance with the grants’ period of performance. Management concurred with the prior finding and stated they would create sufficient controls for reviewing and approving reimbursement requests to ensure requests are within the period of performance, evaluate the effectiveness of the control activities for this risk, update the department’s annual risk assessment to reflect any new controls implemented, and create professional development to ensure that staff responsible for reviewing and approving reimbursement requests understand the federal requirements.

In response to the prior audit finding, department management created period of performance operating procedures, implemented professional development for staff, and updated the annual risk assessment.

CONDITION AND CAUSE

For the current audit, we obtained the population of expenditures charged to the IDEA grants for the fiscal year ending June 30, 2024. We performed analytical procedures on the expenditures, comparing the accounting dates for each grant’s period of performance to determine if the expenditures were within each grant’s period of performance. See **Figure 1**.

Figure 1: Period of Performance Details

Grant Number	Period of Performance Begin Date	Period of Performance End Date
H027A210052	July 1, 2021	September 30, 2023
H173A210095	July 1, 2021	September 30, 2023

16. According to 2 CFR 200.1, “*Budget period* means the time interval from the start date of a funded portion of an award to the end date of that funded portion during which recipients are authorized to expend the funds awarded, including any funds carried forward.”

17. Title 20, *United States Code*, Chapter 31, Section 1225(b).

Based on our analysis of payroll expenditures for fiscal year 2024, totaling \$5,011,056, we found that department management charged payroll expenditures to the IDEA grant award H027A210052 that were obligated after the grant’s period of performance, resulting in \$40,314 in known questioned costs.

In addition, based on our analysis, we identified 1,028 IDEA grant expenditures totaling \$15,091,866 occurring on or after July 1, 2023. We tested a nonstatistical, random sample of 60 of these expenditure transactions, totaling \$9,970,590, to determine if the transactions were obligated within the applicable grant’s period of performance. Based on our testwork, we found that for 4 of 60 (7%) expenditure transactions tested, department management paid expenses, totaling \$22,675, for IDEA grant award H173A210095 and \$41 for IDEA grant award H027A210052 that were obligated after the grants’ periods of performance. These errors resulted in \$22,716 in known questioned costs and \$34,385 in likely questioned costs. **Figure 2** summarizes the questioned costs for this issue.

Figure 2: Summary of Questioned Costs

Error	Grant	Known Questioned Costs	Likely Questioned Costs
Payroll Entries	H027A210052	\$40,314	\$40,314
Expenditures Obligated After Period of Performance	H173A210095	\$22,675	\$34,385
	H027A210052	\$41	
Total		\$ 63,030	\$ 74,699

Management explained that insufficient training and a lack of instruction from management, along with employee turnover and staffing challenges, caused department staff to mistakenly approve expenditures that were obligated after the grant’s period of performance.

According to management, program and fiscal staff are responsible for reviewing and approving administrative expenditures, including invoices, accounting data, and any other supporting documentation in Edison, the state’s accounting system, to ensure that the expenditures were obligated within the period of performance before approving the expenditures for payment. Additionally, according to department management, between October 1 and January 30 of each year, the department reviews all LEA reimbursement requests to determine if the reimbursement request is charged to a grant that ended on September 30 of that year. If so, the department contacts the LEA to determine if the reimbursement request contains any expenditures that occurred after September 30. For those expenditures that occurred after September 30, the department sends the reimbursement request back to the LEA to remove those expenditures. If the reimbursement request contains no expenditures that occurred after September 30, the department approves the request and processes it for payment. Even though department management stated they had controls in place, we found that, due to the volume of transactions included in the manual review, the controls were not effective to ensure compliance with the period of performance requirement. As a result, the department paid administrative expenses and reimbursed LEAs for costs that occurred outside the authorized period of performance.

We also reviewed the department’s December 2023 Financial Integrity Act Risk Assessment and determined that management listed the risk of noncompliance with the period of performance requirement and identified reviewing charges to federal grants and training staff as controls to mitigate the risk. However, based on the results of our review, staff’s review and training were not effective in mitigating the risks of noncompliance and the resulting questioned costs.

CRITERIA

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).

According to 2 CFR 200.403,

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards. . . . (h) Cost[s] must be incurred during the approved budget period.

According to the U.S. Government Accountability Office’s *Standards for Internal Control in the Federal Government* (Green Book), Principle 7.09, “Response to Risk,”

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 the department does not have effective internal controls in place to ensure expenditures occurred within the grant’s period of performance, management cannot ensure that expenditures are charged to the appropriate grant award. This also increases the risk that the funds will be expended outside of the period of performance and may require the state to return these funds to the U.S. Department of Education.

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,”

Additional Federal award conditions may include items such as the following:

- (1) Requiring payments as reimbursements rather than advance payments;
- (2) Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given performance period;
- (3) Requiring additional, more detailed financial reports;
- (4) Requiring additional project monitoring;
- (5) Requiring the non-Federal entity to obtain technical or management assistance; or
- (6) 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

- 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,
- declining to award additional federal funds, or
- pursuing other available legal remedies.



RECOMMENDATION

Management should refine their current control procedures, including utilizing data analytics tools to assist in evaluating the large number of reimbursements and administrative expenditures and training staff, to ensure that expenditures occurred during the grant award’s period of performance. In addition, management should carefully evaluate and 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

The department concurs with this finding regarding the need for effective control procedures to ensure that expenditure occurs within the grant award's period of performance. Management is committed to addressing this issue with a comprehensive and strategic approach.

Action Plan:

1. Development of Control Procedures:

- We will improve existing control procedures to ensure that all expenditures are properly monitored and documented within the specified period of performance for each grant award.
- These procedures will include regular reviews to confirm adherence to the grant's timelines and budgetary constraints.

2. Risk Assessment Evaluation and Updates:

- We will undertake a thorough evaluation of our current grant management process, identifying areas that require updates and improvements.
- The grant management process and standard operating procedures will be updated regularly to reflect any changes in our operational environment, grant requirements, and identified risks.

3. Assignment of Responsibility:

- Dedicated staff will be assigned the responsibility of ongoing monitoring of risks and mitigating controls related to grant expenditures.
- Training and resources will be provided to ensure that responsible staff members have the necessary skills and knowledge to effectively carry out their duties.

4. Proactive Measures for Deficiencies:

- Management will establish a clear protocol for addressing any deficiencies that occur, including timely corrective actions and continuous monitoring to prevent recurrence.
- Regular reporting and communication channels will be maintained to ensure transparency and accountability throughout the process.

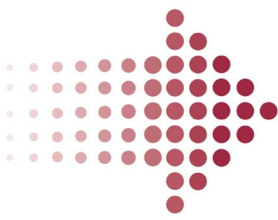
The department is fully committed to ensuring compliance with grant requirements and safeguarding the integrity of our financial processes. We anticipate an estimated completion date of 9/30/2025. By implementing these measures, we aim to enhance our control environment and minimize any risks associated with grant expenditures. We appreciate the audit team's insights and recommendations, and we look forward to demonstrating progress in these areas.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

DEPARTMENT OF AGRICULTURE

Finding 2024-010: As noted in the three prior audits, the Tennessee Department of Agriculture did not have effective internal controls over household eligibility determinations and inventory at storage locations for the Emergency Food Assistance Program

Finding Number	2024-010
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	N/A
Federal Award Year	2023 through 2024
Finding Type	Material Weakness and Noncompliance
Compliance Requirement	Eligibility Subrecipient Monitoring Special Tests and Provisions
Repeat Finding	2023-026
Pass-Through Entity	N/A
Questioned Costs	N/A



FINDING

As noted in the three prior audits, the Tennessee Department of Agriculture did not have effective internal controls over household eligibility determinations and inventory at 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 emergency food assistance to low-income households. USDA purchases a variety of food items and makes them available to state distributing agencies. During our audit period, the department contracted with 22 subrecipients¹⁸ to administer the program.

Food Inventory

The department places food orders with USDA on behalf of the subrecipients, and USDA delivers the food directly to the subrecipients' warehouses. USDA Policy FD-107 requires subrecipients to 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.

18. The department contracted with 17 community action programs and 5 food banks during our audit period.

Individual Eligibility

The 22 subrecipients work with local partner agencies, such as soup kitchens and food pantries, to directly serve the public. Because partner agencies directly serve the public, they are responsible for determining the eligibility of individuals to receive food, either before or on the date of distribution, and maintaining supporting documentation. To qualify, an individual must be a resident of the State of Tennessee and may

1. show participation in a means-tested program such as the Supplemental Nutrition Assistance Program (food stamps), Families First, Supplemental Security Income, or Low-Income Home Energy Assistance Program; or
2. complete a signed self-declaration of income showing that the total amount of household income is below 185% of the current federal poverty income level.

The department conducted desk reviews during our audit period to determine whether each subrecipient had a process to ensure compliance with both inventory and individual eligibility grant requirements. The desk reviews also ensured that subrecipients had a process to monitor partner agencies for compliance with these same requirements. Department management plans to schedule on-site monitoring of subrecipients in January 2025. We will audit the on-site monitoring activities in future audits.

PRIOR AUDIT RESULTS

In years before 2021, 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 these reviews of subrecipients in March 2020 due to the effects of the COVID-19 pandemic. Without a federal waiver to alleviate the impacts of the health emergency, management was required to either continue their established control activities or implement alternative controls to ensure subrecipients complied with the federal requirements. In the 2021 Single Audit, we noted that management did not have controls in place for household eligibility determinations and food inventory. In addition, we also found noncompliance related to maintaining accurate inventory records and performing an annual inventory. In response to this finding, management stated they would develop a desk-based review monitoring plan and obtain USDA approval for the new plan.

During the 2022 Single Audit, we reported that the department did not monitor its subrecipients because management was waiting for USDA to approve the department's new monitoring plan. This resulted in a repeat finding because department management still did not have controls in place for household eligibility determinations. We also identified subrecipient noncompliance related to not performing annual inventory counts and inaccurate inventory records. Management concurred and stated it would implement the USDA-approved monitoring plan in April 2023 and complete the monitoring by September 2023 to coincide with the end of the federal fiscal year. The plan included

conducting desk reviews during the federal fiscal year 2023 to serve as a baseline for annual reviews of 25% of subrecipients in subsequent years.

During the 2023 Single Audit, we again reported that 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. We also identified instances of noncompliance due to inaccurate inventory records and failures to perform the required annual inventory. Management concurred and stated that they had delayed the implementation of on-site reviews, but they had conducted desk reviews of all 22 subrecipients as required by the new plan.

CONDITION AND CAUSE

Monitoring Activities

As part of our follow-up on management's corrective actions, we found that management conducted desk reviews of the 22 subrecipients' self-reported information, but based on our review of subrecipient compliance, these desk reviews¹⁹ were not effective and did not detect errors in inventory records, annual inventory counts, and individual eligibility determination, as detailed below. Specifically, the desk reviews did not include evidence to support the subrecipients' monitoring of their partnering agencies, which is necessary to ensure that the subrecipients and their partnering agencies are complying with the requirements. We also performed our own compliance testwork and found noncompliance with inventory management and individual eligibility, as detailed below.

Inventory Management and Household Eligibility

Based on our current compliance testwork and discussions with department and subrecipient management, we found that subrecipients did not maintain accurate monthly food inventory records, and the subrecipients who contract with a distributor did not conduct the required annual inventory. We also found that one subrecipient's partner agency distributed food to ineligible individuals.

Inaccurate Inventory Records

We randomly selected 3 of 22 (14%) subrecipients to determine compliance with federal regulations for inventory records. For each subrecipient tested, we randomly sampled three months²⁰ of monthly inventory reports for each subrecipient during our scope period (July 1, 2023, through June 30, 2024) and recalculated the reports based on receipt, distribution, and food loss adjustments. We noted discrepancies at 2 of the 3 subrecipient agencies we visited:

- For 1 subrecipient, we noted inaccurate food records and food counts. For example, based on the most recent monthly inventory report completed before our visit, we expected to find 9,012 bags of dry pinto beans but instead counted 17,592. We also expected to see

19. The desk reviews included questions about eligibility determinations and inventory.

20. February, March, and June 2024.

7,992 cans of sliced potatoes and counted 13,632 cans. The agency could not provide documentation, such as invoices, to support the difference for either item.

- The second subrecipient lacked distribution documentation to support the data reported to the department for the 3 months tested.

Annual Inventory Not Performed

In the prior audit, we noted that 5 subrecipients, which use a centralized distributor to receive and store commodities received from the USDA, did not perform the required annual inventory. We identified during follow-up interviews that department management has not ensured corrective action. Specifically, according to department management, they are still using the distributor, and these 5 subrecipients relied solely on the weekly inventory report provided by the distributor and still did not conduct an annual inventory or request tracking documents, such as bills of lading, receipts for received food, or documents showing food distributed to corroborate the amount reported on the food program's monthly inventory report provided to the department.

Individual Eligibility

To determine compliance with individual eligibility requirements, we randomly selected and reviewed 14 partner agencies from the 5 food banks contracted with the department between January 1, 2024, and March 31, 2024.

For 1 of the 14 partner agencies tested (7%), we determined that the partner agency distributed commodities to 65 of 1,094 (6%) individuals who did not meet eligibility requirements.

Once we informed the department of these issues, department management discussed with the subrecipient the eligibility requirements that all partner agencies should follow. In response, the subrecipient plans to retrain this partner agency's staff. Additionally, the subrecipient's Program Director will create a list of allowable and prohibited actions to email to all other partner agencies.

CRITERIA

Inventory Management and Household Eligibility

According to Title 2, *Code of Federal Regulations* (CFR), Part 200, Section 303(a), a non-federal entity 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 7 CFR 251.10(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.

Additionally, according to 7 CFR 251.5(b)

- (b) Criteria for determining recipient eligibility. Each State agency must establish uniform Statewide criteria for determining the eligibility of households to receive commodities provided under this part for home consumption. The criteria must:
 - (1) Enable the State agency to ensure that only households which are in need of food assistance because of inadequate household income receive [Emergency Food Assistance Program] commodities;
 - (2) Include income-based standards and the methods by which households may demonstrate eligibility under such standards; and
 - (3) Include a requirement that the household reside in the geographic location served by the State agency at the time of applying for assistance, but length of residency shall not be used as an eligibility criterion.

EFFECT

The lack of sufficient monitoring controls over inventory management and individual eligibility 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 2 CFR 200.208(c), “Specific conditions,”

Additional Federal award conditions may include items such as the following:

- (1) Requiring payments as reimbursements rather than advance payments;
- (2) Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given performance period;
- (3) Requiring additional, more detailed financial reports;
- (4) Requiring additional project monitoring;
- (5) Requiring the non-Federal entity to obtain technical or management assistance; or
- (6) 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

- 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,
- declining to award additional federal funds, or
- pursuing other available legal remedies.



RECOMMENDATION

The Commissioner of the Department of Agriculture should ensure staff members have the resources to establish internal controls to ensure staff and subrecipients comply with inventory and eligibility requirements, including designing and implementing a subrecipient monitoring process to effectively address the risks noted in this finding. As part of this process, management should assign staff to continually monitor risks and assess mitigating controls.

MANAGEMENT’S COMMENT

We concur. To ensure effective internal controls over household eligibility determinations and inventory at storage locations for The Emergency Food Assistance Program (TEFAP), the department added three (3) mitigating controls to the enterprise risk management assessment. The controls added are as follows:

- Monitoring will include on site reviews to ensure compliance at sites included in the monitoring plan.
- Monitoring tools have been developed and will be reviewed annually and revised as needed to ensure all requirements are captured including inventory and eligibility.
- Commodities staff will ensure annual inventory is performed as required.

Furthermore, we have a new Commodity Distribution Administrator who has developed a monitoring plan for FY25 based on risk assessment. Risk assessments have identified three (3) agencies for monitoring in FY25 which will be completed on site to ensure proper assessment of eligibility and inventory at these locations.

Inventory Controls

The department has begun observing inventory. In FY24, the new Commodity Distribution Administrator observed inventory at the Chattanooga Area Food Bank and Second Harvest Food Bank of Middle TN. We have a plan in place to observe inventory at all five (5) food banks for FY25.

In addition to the on-site inventory observation, internal monthly inventory monitoring has been bolstered and reconciled month to month with our subrecipients. Currently, Eligible Recipient Agency's (ERA) monthly inventory reports for the previous months are due by the 10th day of each following month. ERA's beginning monthly inventory in their reports must match the previous month's reports generated by USDA's online management site, WBSCM. Each agency's inventory is fully reconciled no later than the end of the month. For example, January's inventory report is due by February 10. By the end of February, the month of January's inventory for each agency is reconciled.

Eligibility Controls/ERA Training

TN Commodity Distribution has also revised our State Plan to include updated eligibility guidelines including updating language in the plan and revising the intake form. Once approved by USDA, action will be taken so each ERA has a copy of the new State Plan, updated intake form, and daily roster.

With a new Commodities Administrator and new guidance published by the USDA, measures will be taken and formally documented to ensure ERA compliance from not only those with direct agreements with TDA [Tennessee Department of Agriculture], but also those who have contractual agreements with TDA's ERA's. These new measures will include trainings (schedule TBD) in the form of recorded PowerPoint presentations sent out to ERAs with a formal signature page of those individuals working for ERAs to sign off attesting they watched the video in full and agree to implement new guidance henceforth in their daily responsibilities. Trainings will be required for all ERA staff that are responsible for working with TEFAP. These records will be collected by a prescribed due date and followed up on during on-site monitoring reviews.

Lastly, all agencies identified with deficiencies in the audit will be required to complete a Corrective Action Plan and submit to us within 30 business days of receipt of the request.

The Commodity Distribution Administrator will be responsible for ensuring corrective actions are implemented by the anticipated completion date of September 30, 2025.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

DEPARTMENT OF HEALTH

Finding 2024-011: The Department of Health does not have adequate procedures to ensure compliance with subrecipient monitoring requirements for the HIV Care Formula Grants program

Finding Number	2024-011
Assistance Listing Number	93.917
Program Name	HIV Care Formula Grants
Federal Agency	Department of Health and Human Services
State Agency	Department of Health
Federal Award Identification Number	N/A
Federal Award Year	2021 through 2023
Finding Type	Significant Deficiency and Noncompliance
Compliance Requirement	Subrecipient Monitoring
Repeat Finding	N/A
Pass-Through Entity	N/A
Questioned Costs	N/A



FINDING

The Department of Health does not have adequate procedures to ensure compliance with subrecipient monitoring requirements for the HIV Care Formula Grants program

BACKGROUND

The Department of Health as a pass-through entity administers the HIV Care Formula Grants program (HIV program) and provides subawards to 20 subrecipients to plan, develop, and deliver healthcare and support services to low-income, uninsured, and underinsured individuals with Human Immunodeficiency Virus (HIV). Federal grantors require pass-through entities to monitor subrecipients' activities to ensure subrecipients use grant funds for authorized purposes in compliance with statutes, regulations, and any applicable grant terms and conditions. Pass-through entity responsibilities include review of subrecipient single audit reports and the issuance of management decisions for findings related to the federal awards provided by the pass-through entity. Title 2, *Code of Federal Regulations* (CFR), Part 200, Section 1, states that management decisions are written determinations provided to the subrecipient by the pass-through entity of the sufficiency of the subrecipient's proposed corrective actions to address the findings.

CONDITION

Management did not issue a management decision as required for 1 subrecipient that had a finding pertaining to the HIV program within the required timeframe. The other 19 of the program's 20 subrecipients either did not require a single audit or the audit performed did not have a finding pertaining to the HIV program. The subrecipient's single audit report that required the management

decision was accepted by the Federal Audit Clearinghouse (FAC) on August 3, 2023; therefore, the department was required to issue a management decision by February 3, 2024.

CRITERIA

As a pass-through entity, the department is required by 2 CFR 200. 332(d) to

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. . . Pass through entity monitoring of the subrecipient must include

...

(3) Issuing a management decision for applicable audit findings. . .

According to 2 CFR 200.521(d), the “. . . pass-through entity responsible for issuing a management decision must do so within six months of acceptance of the audit report by the FAC. . . .”

CAUSE

According to discussions with department management, a management decision related to the subrecipient’s audit finding was not issued due to the loss of key personnel and lack of communication between divisions. Subrecipient monitoring responsibilities for the HIV program are divided between various divisions, and there was a breakdown in communication between the divisions to ensure all subrecipient monitoring requirements were performed.

Additionally, per management, the division does not have written procedures clearly assigning duties related to the verification of single audits and issuance of management decisions to specific personnel.

EFFECT

When management does not issue a decision within the required timeframe, management increases the risk that subrecipients will not correct problems related to internal controls or compliance with regulations in a timely manner.

RECOMMENDATION

Management should ensure subrecipient monitoring policies clearly assign responsibility of reviewing subrecipient single audit reports and issuing management decisions in a timely manner to specific personnel.



MANAGEMENT'S COMMENT

We concur with this finding. Tennessee Department of Health (TDH) practice guided by written memorandum, Subject: Single Audit Requirements and Subrecipient Grant Contract Language, May 8, 2019, provides guidance for the following processes:

- 1.) Grant contract language stipulates that subrecipients meeting OMB 2 CFR 200.332(d) criteria should engage a single audit and send a copy to TDH at the same time they send a copy to the Federal Clearing House.
- 2.) TDH staff should review and evaluate the findings and corrective actions and communicate with the grantee within 30 days of receipt of the single audit report.
- 3.) Receipt of grantees' reports and the program's responses should be communicated to the TDH Office of Compliance and Ethics.

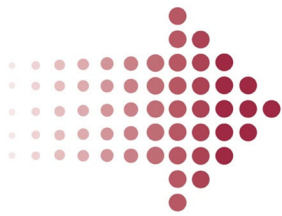
Corrective action: CEDEP program and administrative staff working with HIV contracts will be retrained on these requirements by the HIV and Business and Grants Management section leaders. Current contracts will be reviewed to ensure inclusion of audit guidance. Ryan White Program Director and/or Deputy Director will be responsible to issue a management decision within thirty (30) days related to each audit finding from all auditable subrecipients' reports. Retraining, contracts review, and process implementation will occur no later than March 31, 2025.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

TENNESSEE HOUSING DEVELOPMENT AGENCY

Finding 2024-012: As noted in the prior year, Tennessee Housing Development Agency management did not have effective internal controls over reporting for the Low-Income Home Energy Assistance Program

Finding Number	2024-012
Assistance Listing Number	93.568
Program Name	Low-Income Home Energy Assistance
Federal Agency	Department of Health and Human Services
State Agency	Tennessee Housing Development Agency
Federal Award Identification Number	N/A
Federal Award Year	2023
Finding Type	Significant Deficiency and Noncompliance
Compliance Requirement	Reporting
Repeat Finding	2023-019
Pass-Through Entity	N/A
Questioned Costs	N/A



FINDING

As noted in the prior year, Tennessee Housing Development Agency management did not have effective internal controls over reporting for the Low-Income Home Energy Assistance Program

BACKGROUND

The U.S. Department of Health and Human Services (HHS) provides grant funding through the Low-Income Home Energy Assistance Program (LIHEAP) to the Tennessee Housing Development Agency (the agency). The objective of LIHEAP is to help low-income households meet the costs of home energy, increase their energy self-sufficiency, and reduce their vulnerability resulting from energy needs. As a condition of the grant, HHS requires the agency to report on the use of federal funds through financial, performance, and special reports. In addition to federal requirements in the *Code of Federal Regulations*, the HHS Office of Administration for Children and Families, Office of Community Services, provides guidance to LIHEAP recipients by issuing Action Transmittals.

In response to the prior-year finding noting ineffective controls over reporting, management stated that they would implement a schedule of report due dates, along with periodic checkpoints between the preparer and the supervisor to address issues prior to the due dates. Management also stated that each federal report would be reviewed by a supervisor prior to its submission to confirm its accuracy. The supervisor position was vacant until November 2023. Although management implemented additional controls when the supervisor position was filled, controls were not adequate to ensure reports were submitted timely or accurately.

CONDITION, CRITERIA, AND CAUSE

As noted in the prior year, the agency did not have adequate internal controls to ensure it provided the federal grantor (HHS) with timely or accurate reports. The vacant supervisor position was the primary cause for the special and performance reporting deficiencies. The agency also did not assign a secondary reviewer to ensure the reporting was accurate prior to submission.

Special Reporting

Annual Report on Households Assisted by LIHEAP

According to Title 45, *Code of Federal Regulations* (CFR), Part 96, Section 82(a), the agency is required to submit to HHS the Annual Report on Households Assisted by LIHEAP “for the 12-month period corresponding to the federal fiscal year (October 1-September 30) preceding the fiscal year for which funds are requested. The data shall be reported separately for LIHEAP heating, cooling, crisis, and weatherization assistance.”

We reviewed the 2023 Annual Report on Households Assisted by LIHEAP to ensure management submitted the report timely and reported line items accurately. We noted errors on two line items on the report. See **Figure 1**.

Figure 1: Errors Noted in 2023 Annual Report on Households Assisted by LIHEAP

Report Line Description	Over- (Under-)reported Households Assisted
Section I	
Any type of LIHEAP assistance	(108)
Section III	
Weatherization	151

Quarterly Performance and Management Report

LIHEAP Action Transmittal 2023-03 Quarterly Report Instructions Attachment 1 requires grant recipients to submit data and information about LIHEAP through the Quarterly Performance and Management Reports. The quarterly reports “focus on assisted households, performance management, obligation of funding, changes made due to anticipated increase in energy bills, collaboration with other utility assistance programs, and training and technical assistance needs.”

We reviewed the 2023 Quarterly Performance and Management Report for the fourth quarter of the fiscal year to ensure management submitted the report timely and reported line items accurately. We noted that the report was submitted on November 27, 2023, 27 days after the due date of October 31, 2023.

FFATA Reporting

The Federal Funding Accountability and Transparency Act (FFATA) and 2 CFR 170, Appendix A, require the agency to report subrecipient financial information through the FFATA Subaward Reporting System (FSRS) for all subawards over \$30,000. Reports are due no later than the end of the month following the month when the obligation occurred. The subaward information in FSRS is then made available to the public on USAspending.gov for transparency.

We reviewed FSRS to determine the agency’s compliance with FFATA reporting. Based on our review of the system and discussion with management, management did not report any of their 21 subawards within the required timeframe. Management stated that they are working to improve the reporting process.

Performance Reporting

LIHEAP Action Transmittal 2024-01 states that the LIHEAP Performance Data Form is an annual report in response to Title 42, *United States Code*, Section 8629(b), which requires the Secretary of the HHS to submit a report to Congress containing a detailed compilation of information on home energy consumption; the amount, cost, and type of fuels used for households eligible for assistance; the number and income levels of households assisted; and the number of households that received such assistance and include 1 or more individuals who are 60 years or older or disabled or include young children.

We reviewed the LIHEAP Performance Data Form to ensure management submitted the report timely and reported line items accurately. We noted errors on two line items in the report. See **Figure 2**.

Figure 2: Errors Noted in LIHEAP Performance Data Form

Report Line Description	Underreported Households Assisted
Section III Estimated Sources of LIHEAP Funds	
FFY LIHEAP Block Grant Allotment – regular funds	(238,080)
Section IV Estimated Uses of LIHEAP Funds	
Administration/Planning Costs – non-supplemental funds	(478,209)

EFFECT

When agency staff do not proactively perform procedures to ensure that reports generated are timely and adequately supported, management increases the risk of reporting inaccurate or untimely data to HHS. For the Quarterly Performance and Management Report, when obligations are understated, management runs the risk of obligating more funds than are available.

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,”

Additional Federal award conditions may include items such as the following:

- (1) Requiring payments as reimbursements rather than advance payments;
- (2) Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given performance period;
- (3) Requiring additional, more detailed financial reports;
- (4) Requiring additional project monitoring;
- (5) Requiring the non-Federal entity to obtain technical or management assistance; or
- (6) 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

- 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,
- declining to award additional federal funds, or
- pursuing other available legal remedies.



RECOMMENDATION

Management should continue to improve the reporting process by implementing additional controls, as necessary, to ensure timely and accurate reports.

MANAGEMENT’S COMMENT

We concur. Regarding the **Annual Report on Households Assisted by LIHEAP** the original submission did not include the Weatherization information and “any type” was underreported. After the new CS Director reviewed and gained some understanding of the report and data used to complete the report, the CS Director reached out to Apprise, Inc.—the data consultants for HHS, ACF—and

met with an associate to gain a better understanding of where the errors were and how to correct them. Following this call, the CS Director was able to correct the original submission and gain clearance on the report.

Regarding the **Quarterly Performance and Management Report** for 2023, the Quarter 4 report was submitted late. During this period, the Community Services Division had vacancies in both the Director and LIHEAP Manager position requiring other staff to learn and handle the report preparation while also handling their main job functions. Both positions are now filled and a new obligation tracking document has been adopted and a new reporting deadline process put in place to ensure that a reporting preparation, multi-level review, and submission process is complete in advance of any reporting deadline.

FFATA Reporting continued to be a challenge in 2024, but a new process was adopted by the CS Division and implemented on January 1, 2025, that requires each manager to maintain a monthly FFATA tracking document. As contracts are executed and funding is obligated by our Legal team, a copy of the final contract is sent to the manager and for entry into the tracking document. The Finance team then accesses the tracking document monthly for entry into the federal system.

Finally, the **LIHEAP Performance Data** report was submitted shortly after the CS Director began employment. Although the report was submitted on time, there were errors on the report that were later corrected with the assistance of Apprise, Inc. We do not anticipate the same issues with the 2024 LIHEAP Performance Data report.

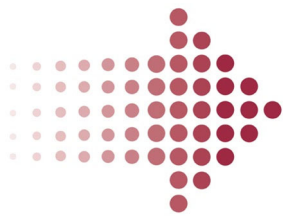
Overall, the CS Division is working to strengthen internal processes and ensure timeliness of reporting. The CS Director and managers work closely to develop new processes that will bring efficiency to the process and strengthen accuracy.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

DEPARTMENT OF HUMAN SERVICES

Finding 2024-013: The Department of Human Services did not establish effective internal controls to ensure the management and monitors properly documented subrecipient monitoring activities

Finding Number	2024-013
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	N/A
Federal Award Year	2023 and 2024
Finding Type	Significant Deficiency and Noncompliance
Compliance Requirement	Subrecipient Monitoring
Repeat Finding	N/A
Pass-Through Entity	N/A
Questioned Costs	N/A



FINDING

The Department of Human Services did not establish effective internal controls to ensure the management and monitors properly documented subrecipient monitoring activities

BACKGROUND

The Child and Adult Care Food Program (CACFP) is a year-round food program for eligible participants at childcare centers, day care homes, after-school 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 program and that the subrecipients comply with federal requirements.

State Agency Monitoring Requirements

To fulfill the federal monitoring requirements outlined in the USDA’s *Monitoring Handbook for State Agencies: A Child and Adult Care Food Care Program Handbook* (CACFP Monitoring Handbook), the department’s Division of Audit Services (division) is responsible for performing regular monitoring visits of participating subrecipients approximately every three years. If department management identified or became aware of problems related to a subrecipient, the division monitors the subrecipient more frequently. These visits occur during the award period and cover three components of monitoring:

- ensuring subrecipients comply with federal program requirements;

- ensuring subrecipients that receive \$750,000 or more in federal awards receive a single audit as required by federal regulations; and
- following up on previously reported issues.

To document subrecipient monitoring work, division staff use Diligent, a third-party electronic audit management application. Within Diligent, Audit Services management requires working papers have three levels of documented review to ensure the work performed supports the monitoring report.

Subrecipient Single Audit Requirements

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.*²¹ 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.

Furthermore, as the pass-through entity, DHS is required by 2 CFR 200.332(f) to verify that all subrecipients that spend \$750,000 or more obtain a single audit within 9 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 6 months of the audit report's release, indicate if the department agreed with the finding, and describe any corrective action the subrecipient must take.

Based on discussions with the Division of Audit Services' management, division staff compile subrecipient expenditure information from Edison, the state's accounting system, to determine if the subrecipient received over \$750,000 in federal funds. Once management identifies the subrecipients who meet the audit threshold, the Director of Audit Services creates a tracker spreadsheet using Microsoft Excel. The director tracks the receipt of required single audit reports throughout the fiscal year and notes 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 Audit Services notifies program management responsible for ensuring the subrecipient's compliance with federal requirements. Program management must then obtain and review the subrecipient's single audit findings and corrective actions and issue a management decision for any program-related findings.

Current Audit Methodology

From a population of 81 subrecipient monitoring reports the department issued from July 1, 2023, through June 30, 2024, we tested a nonstatistical, random sample of 60 monitoring reports to

21. 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.

determine if DHS management conducted subrecipient program monitoring in accordance with the CACFP Monitoring Handbook.

We also tested the population of 36 subrecipients that received \$750,000 or more in federal awards during the subrecipient's fiscal year to determine if management obtained a single audit report. If applicable, we determined if DHS program management followed up on any findings in the subrecipient's single audit and issued a management decision.

CONDITION, CRITERIA, AND CAUSE

Subrecipient's Compliance with Household Contact Policy Not Documented

Based on our testwork, we found that for 7 of 20²² (35%) monitoring reports tested, the department's monitors did not document their review of the subrecipient's household contact policy. Federal regulations define a household contact as an adult member in a household who has a child enrolled in childcare that the sponsoring organization or the state can contact "to verify the attendance and enrollment of the child and the specific meal service(s) which the child routinely receives while in care."²³ According to 7 CFR 226.6(m)(5), "State agencies must establish a system for sponsoring organizations to use in making household contacts as part of their review and oversight of participating facilities." Furthermore, in 7 CFR 226.6(m)(3)(x), the department is required to review the sponsoring organization's implementation of the household contact system (policy) to assess its compliance with federal regulations.

Based on our review of the working papers in Diligent, the department's internal procedure requires the monitor to document their review of the policy and upload it into the working papers to document their review. For all 7 subrecipients, the monitor did not upload the household contact policy into the working papers. For 1 subrecipient, although the monitor did not upload the policy in the working papers, the monitor indicated in the working papers that one existed. Because the policies were not uploaded, we could not determine if the monitor assessed whether the subrecipient's household contact policy complied with federal regulations. In all 7 instances, 3 reviewers signed off on the monitor's work related to the household contact policy even though the monitors' documentation was incomplete.

According to the Director of Audit Services, he agreed that monitors did not document the household contact policy. He stated that he would identify the monitors who performed the work and provide training.

22. Of our population of 60 subrecipients, 20 subrecipients were sponsoring organizations that are required by federal regulations to have a Household Contact Policy. The remaining 16 subrecipients were either independent childcare centers or at-risk after-school care centers and are not required to have the policy.

23. 7 CFR 226.2.

Ineffective Internal Controls Related to Late Subrecipient Single Audit Reports

Based on our review, we found that for 4 of 36 (11%) subrecipients that met the \$750,000 threshold to obtain a single audit, DHS program management did not ensure that the subrecipients' audits were released within the required 9-month timeframe. We noted that the subrecipients' auditors released the reports between 3 to 10 months late. According to the Director of Operations for the Child and Adult Care Food Program and the Summer Food Service Program, they rely on regular communication as a control to ensure they obtain subrecipients' single audits. According to the director, as of January 10, 2023, management regularly communicated with the subrecipients to complete their single audit reports; however, the director could not provide evidence explaining why the audits were delayed.

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 [\$750,000].” Subpart F²⁴ states that audit reports must be submitted within “. . . nine months after the end of the audit period.”²⁵

No Management Decisions Issued

According to 2 CFR 200.521(d), “The . . . pass-through entity responsible for issuing a management decision must do so within six months of acceptance of the audit report by [the Federal Audit Clearinghouse].” As noted above, the Director of Audit Services notifies program management that a subrecipient’s audit report identified findings, which is the control to ensure that program management reviews the findings and corrective actions and issues a management decision. The Director of Operations for the Child and Adult Care Food Program and the Summer Food Service Program is responsible for providing DHS subrecipients with a management decision related to the subrecipient’s corrective actions within six months of the audit report’s issuance. However, during our review of the three subrecipients whose audit reports included findings, the Director of Operations could not provide the management decisions when we requested them. The findings in question related to the lack of controls over both food programs’ meal counts, which is the supporting documentation for the program’s expenditures.

Risk Assessment

We reviewed the department’s 2023 Financial Integrity Act Risk Assessment and determined that management did not identify the risks of noncompliance identified in this finding. As such, management did not establish control activities to ensure compliance with CACFP’s subrecipient monitoring requirements. 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,

24. 2 CFR 200.512.

25. 2 CFR 507(c) (1).

including state agencies. According to Green Book Principle 7, “Identify, Analyze, and Respond to Risks,” Identification of 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

When management does not document that program monitors verify that subrecipients met program requirements, ensure subrecipients obtain a single audit when required, or issue management decisions, DHS management increases the risk that their subrecipients may use federal grant funds for unauthorized purposes and fail to comply with federal statutes and regulations.

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,”

Additional Federal award conditions may include items such as the following:

- (1) Requiring payments as reimbursements rather than advance payments;
- (2) Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given performance period;
- (3) Requiring additional, more detailed financial reports;
- (4) Requiring additional project monitoring;
- (5) Requiring the non-Federal entity to obtain technical or management assistance; or
- (6) 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

- 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,
- declining to award additional federal funds, or
- pursuing other available legal remedies.



RECOMMENDATION

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. Specifically, the Director of Audit Services should ensure that program monitors adequately document and assess whether subrecipients comply with program requirements that are subject to program monitoring. The Director of Operations for the Child and Adult Care Food Program and the Summer Food Service Program should maintain documentation of communication with subrecipients who do not obtain a single audit within the required timeframe. In addition, when independent audits identify findings in the audit reports, the Director of Operations should issue timely management decisions in response to the subrecipients' corrective action plans as required by federal regulations.

MANAGEMENT'S COMMENT

Subrecipient's Compliance with Household Contact Policy Not Documented

We concur.

We agree that few of the Sponsoring Organizations Household Contact policy were not uploaded into the working papers within the audit software. In October 2024, we created a permanent folder within the audit software to upload and maintain all Sponsoring Organizations Household Contact policy.

Ineffective Internal Controls Related to Late Subrecipient Single Audit Reports

We concur.

The food program is implementing a tracking system to specifically identify subrecipients who do not obtain a single audit within the required timeframe. The food program will specifically maintain documentation of communication with subrecipients identified with this tool. This tool will be implemented by April 1, 2025.

No Management Decisions Issued

We concur.

The food program will use the tracking system identified above to identify the required timelines for issuing management decisions in response to the subrecipients' corrective action plans. The food program will issue timely management decisions. This tool will be implemented by April 1, 2025.

Risk Assessment

We concur.

The food program will update the risk assessment to include the risk of noncompliance with CACFP's subrecipient monitoring requirements.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

TENNESSEE WILDLIFE RESOURCES AGENCY

Finding 2024-014: As noted in the prior two audits, Tennessee Wildlife Resources Agency management did not fully implement controls to ensure that the agency complied with the federal requirements for subrecipient monitoring

Finding Number	2024-014
Assistance Listing Number	15.605 and 15.611
Program Name	Fish and Wildlife Cluster
Federal Agency	Department of the Interior
State Agency	Tennessee Wildlife Resources Agency
Federal Award Identification Number	N/A
Federal Award Year	2019 through 2024
Finding Type	Material Weakness and Noncompliance
Compliance Requirement	Subrecipient Monitoring
Repeat Finding	2023-025
Pass-Through Entity	N/A
Questioned Costs	N/A



FINDING

As noted in the prior two audits, Tennessee Wildlife Resources Agency management did not fully implement controls to ensure that the agency complied with the federal requirements for subrecipient monitoring

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 2024, TWRA awarded \$4,784,164 in federal funds to 14 subrecipients, such as nonprofit foundations and universities, to carry out the activities of the Fish and Wildlife Cluster programs.

Prior Audit Results

Beginning in the 2022 Single Audit, we reported that TWRA management did not perform required subrecipient monitoring and did not obtain and review subrecipient Single Audits. Additionally, we reviewed the 2021 Financial Integrity Act Risk Assessment and determined that management did not identify risks related to failure to perform subrecipient monitoring and review Single Audit reports.

Management concurred with the finding and stated that they would determine assignments to carry out effective monitoring and update their 2022 risk assessment.

During the 2023 Single Audit, we again reported that management did not perform subrecipient monitoring and did not obtain and review subrecipients' Single Audit reports. We also reported that although TWRA's December 2022 Financial Integrity Act Risk Assessment identified risks associated with the lack of subrecipient monitoring and with the failure to review subrecipient Single Audit reports, management still did not fully design and implement controls to mitigate these risks.

TWRA management concurred with the finding and stated that the agency did not perform subrecipient monitoring and did not obtain and review subrecipients' Single Audit reports due to a lack of staff. TWRA management stated they developed the *TWRA Federal Aid Procedures Manual* and included chapters on subrecipient monitoring, procedures, and risk assessments. They assigned responsibility for the subrecipient monitoring process to the TWRA Federal Aid Grants Manager (Grants Manager), TWRA Project Managers, the Department of Finance and Administration Controller for TWRA, and the TWRA Federal Aid and Real Estate Division. The agency also requires staff to attend annual update training, which includes the subrecipient monitoring process. They stated that they anticipated full implementation of the process by June 30, 2024.

In the agency's six-month follow-up report of corrective action, dated September 24, 2024, management stated that all corrective actions noted above and the hiring of a Grants Manager to oversee subrecipient monitoring activities were fully implemented as of June 30, 2024.

Current Audit

During the current audit and in response to the prior audit findings, TWRA management developed procedures for subrecipient monitoring in the October 2023 *TWRA Federal Aid Procedures Manual*. Also, management hired a Grants Manager in April 2024, exclusively dedicated to subrecipient monitoring, who has started implementing the new subrecipient monitoring procedures. Management also completed a risk assessment for each subrecipient and each project or grant award. These risk

assessments evaluate the subrecipient's previous compliance audit findings, prior experience, and new personnel or systems. Management's assessed level of risk for the subrecipients determines the number of monitoring visits the project manager will conduct for each subrecipient project, which is documented in each project's monitoring plan. Finally, management now requires project managers to sign the monitoring plan indicating completion of the plan and return it to the Grants Manager for review. Our goal was to focus on the agency implementing its corrective actions to address the prior finding.

CONDITION, CRITERIA, AND CAUSE

We met with management to understand TWRA management's subrecipient monitoring procedures and reviewed the *TWRA Federal Aid Procedures Manual*. Based on our discussions and review, we determined that for fiscal year ended June 30, 2024, management still had not fully implemented the controls as described to ensure compliance with the subrecipient monitoring requirements and specifically did not perform subrecipient monitoring activities, including reviewing financial and performance reports as required by Title 2, *Code of Federal Regulations* (CFR), Part 200, Section 332(d):

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

- (1) Reviewing financial and performance reports required by the pass-through entity.
- (2) Following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward.

Based on our review of the documentation, we found that TWRA management did not monitor subrecipients by performing complete monitoring reviews²⁶ to ensure the subrecipients were meeting both programmatic and financial expectations. According to the Assistant Chief of Federal Aid and Real Estate, staff performed only 1 partial review for 1 subrecipient out of 57²⁷ projects representing the 14 subrecipients that required complete reviews (programmatic and financial) for the period. In this 1 partial monitoring review, staff performed only the programmatic review of the subrecipient. Based on our follow-up discussions with management, management agreed with our conclusions and stated that the lack of subrecipient monitoring was due to a lack of staff.

26. A complete review includes a programmatic review and a financial review of subrecipients as required by 2 CFR 200.332(d).

27. Each subrecipient receives funds from the department and uses those funds to award them to different projects. Agency staff monitors each project based on the subrecipient and project's risk assessments and submits monitoring reports to management.

EFFECT

When TWRA management does not implement controls timely to ensure management and staff 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. This includes both programmatic and financial reviews.

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,”

Additional Federal award conditions may include items such as the following:

- (1) Requiring payments as reimbursements rather than advance payments;
- (2) Withholding authority to proceed to the next phase until receipt of evidence of acceptable performance within a given performance period;
- (3) Requiring additional, more detailed financial reports;
- (4) Requiring additional project monitoring;
- (5) Requiring the non-Federal entity to obtain technical or management assistance; or
- (6) 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

- 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,
- declining to award additional federal funds, or
- pursuing other available legal remedies.

RECOMMENDATION

The Executive Director should address the root cause of any monitoring deficiencies and take the final action to fully implement the controls they created to guide agency staff tasked to perform subrecipient monitoring activities required by federal regulations and



requirements. Specifically, management should ensure staff perform the complete monitoring reviews to ensure subrecipients are meeting both programmatic and financial expectations for the grant funds they receive. Management should take prompt action to identify any areas of subrecipient noncompliance with the grant regulations and follow up on required corrective action as needed.

MANAGEMENT’S COMMENT

We partially concur. The Agency appreciates and respects the Comptroller’s Office position, and while the Agency acknowledges that the Federal Aid and Real Estate team did not produce an adequate number of monitoring reviews, it is merely due to the control being implemented in FY 2024 and not having had adequate time to become fully operational rather than a process deficiency or lack of corrective actions taken by TWRA.

Further, the corrective action to address this issue would not be to revise or create additions to the internal control, it is to allow adequate time for the internal control to operate. The position that further corrective actions are unnecessary is supported in communications subsequent to our recent Office of the Inspector General (OIG) U.S. Fish and Wildlife Service Grants for the period ended June 30, 2022, in which the OIG had “reviewed the (sub-recipient monitoring) procedures and found them to be adequate” albeit not fully implemented. Discussions with the Comptroller Auditors yielded similar agreement.

The Agency believes that the corrective actions taken in and prior to FY 2024 listed in the Single Audit Report, coupled with the continued direct sub-recipient monitoring activities of the Agency’s project managers, substantially mitigate both the risk of non-compliance with Title 2, *Code of Federal Regulations* (CFR) Part 200, Section 332(d) and the risk of potential adverse actions from the U.S. Fish and Wildlife Service.

TWRA will continue to support the internal control activities of the Federal Aid and Real Estate Division, and the project managers assigned to directly manage the sub-recipient activities. The Agency looks forward to a review of the complete process in FY 2025.

AUDITOR’S COMMENT

We have reviewed management’s comments, and the finding stands as written. We would like to note that while management had not performed all needed financial and programmatic monitoring reviews of subrecipients during the audit period, management did initiate corrective changes to the monitoring process to ensure financial and programmatic monitoring reviews will be performed in the future. We will follow up on the monitoring process changes in the next audit.



AUDITEE'S SECTION

*Great Smoky Mountains
National Park*

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, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
Unclustered Programs					
Peace Corps					
08.U01	Peace Corps 140D0421P0117 Willcox		140D0421P0117	\$ 3,237	\$ -
Subtotal Peace Corps					
				\$ 3,237	\$ -
Department of Agriculture					
10.001	Agricultural Research Basic and Applied Research			\$ 96,783	\$ -
10.025	Plant and Animal Disease, Pest Control, and Animal Care	Colorado State University	G-50346-34	\$ 1,075,150	14,265
				<u>13,890</u>	<u>80,605</u>
10.028	Wildlife Services			513,869	-
10.069	Conservation Reserve Program			1,535,949	970,384
10.156	Federal-State Marketing Improvement Program			519,464	315,292
10.170	Specialty Crop Block Grant Program - Farm Bill			8,009,231	6,039,567
10.176	Dairy Business Innovation Initiatives			6,533,741	6,533,741
10.182	COVID-19 - Food Bank Network			2,930,674	2,930,674
10.185	Local Food for Schools Cooperative Agreement Program			389	-
10.200	Grants for Agricultural Research, Special Research Grants	University of Florida	PO 2401159714		
10.202	Cooperative Forestry Research			1,045,653	-
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act			8,371,044	-
10.215	Sustainable Agriculture Research and Education	University of Georgia University of Georgia	SUB00002661 SUB00002868	\$ 12,338 20,873	

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
		University of Georgia	SUB00002943	5,292	
		University of Georgia	SUB00003232	3,710	
		University of Georgia	SUB00003256	12,055	
		University Of Georgia	SUB00003229	17,618	
		University Of Georgia	SUB00003274	2,683	
		University Of Georgia	SUB00003465	7,774	
		Virginia Polytechnic Institute and State University	2019-USA-4RS03	52,073	
				<u>134,416</u>	-
10.216	1890 Institution Capacity Building Grants			198,109	5,000
10.217	Higher Education - Insitution Challenge Grants Program	The Trustees of Purdue University	F0003792902018	\$ 97,158	
				<u>91,770</u>	46,223
10.226	Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants			10,654	-
10.229	Extension Collaborative on Immunization Teaching & Engagement	Extension Foundation	EXC-20242472	12,412	-
10.237	From Learning to Leading: Cultivating the Next Generation of Diverse Food and Agriculture Professionals			\$ 2,497,045	
		Northern Marianas College	SA0003-ARWIA	<u>55,286</u>	1,199,284
10.303	Integrated Programs			408	395
10.310	Agriculture and Food Research Initiative (AFRI)	James Madison University	S24-164-01	\$ 183,815	
		Texas Tech University	21A552-01	7,084	
		University of Hawaii	MA1708	5,113	
		University of Kentucky Research Foundation	PO 7800006723	33,837	
		University of Kentucky Research Foundation	3200004065-21-349	2,207	
		University of Nebraska-Lincoln	25-6326-0643-002	57,435	
		University of Notre Dame du Lac	204064UTK	13,448	
		Virginia Polytechnic Institute and State University	549159-19C22	8,322	
				<u>31,100</u>	

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
10.311	Beginning Farmer and Rancher Development Program			342,361	(140,000)
10.318	Women and Minorities in Science, Technology, Engineering, and Mathematics Fields			72,851	-
10.326	Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)			80,808	-
10.326	Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)			83,534	48,980
10.328	National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program			\$ 13,575	
		University of Florida	SUB00003015	5,930	
		University of Georgia	SUB00002978	<u>35,640</u>	
10.329	Crop Protection and Pest Management Competitive Grants Program			\$ 216,119	
		North Carolina State University	SUB2022-2759-02	<u>23,771</u>	
10.351	Rural Business Development Grant			239,890	-
10.443	Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers			483,435	-
10.446	Rural Community Development Initiative			152,349	-
10.500	Cooperative Extension Service			12,924	-
		Extension Foundation	NTAE-2024-2478	784,554	
		Gap Connections	GR0158558	6,000	
		North Carolina State University	2019-46100-30277	7,363	
		University of Arkansas, Little Rock	GR019189	11,045	
				<u>7,645</u>	
10.511	Smith-Lever Funding (Various Programs)			816,607	87,720
10.512	Agriculture Extension at 1890 Land-grant Institutions			14,006,534	-
10.514	Expanded Food and Nutrition Education Program			3,469,681	-
				1,796,286	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
10.515	Renewable Resources Extension Act and National Focus Fund Projects			138,260	-
10.522	Food and Agriculture Service Learning Program			52,439	-
10.524	Scholarships for Students at 1890 Institutions			748,008	-
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program			3,692,417	1,103,383
10.535	SNAP Fraud Framework Implementation Grant			162,835	-
10.541	Child Nutrition-Technology Innovation Grant			82,943	-
10.542	COVID-19 - Pandemic EBT Food Benefits			64,471,392	-
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children			138,259,884	112,100,742
10.558	Child and Adult Care Food Program			68,462,849	66,987,871
10.560	State Administrative Expenses for Child Nutrition			6,902,358	685,572
10.572	WIC Farmers' Market Nutrition Program (FMNP)			60,326	54,789
10.576	Senior Farmers Market Nutrition Program			475,978	435,260
10.579	Child Nutrition Discretionary Grants Limited Availability			1,594,184	1,594,184
10.601	Market Access Program			110,739	-
10.613	Faculty Exchange Program			14,422	-
10.645	COVID-19 - Farm to School State Formula Grant			11,676	-
10.646	Summer Electronic Benefit Transfer Program for Children			26,093,077	-
10.649	COVID-19 - Pandemic EBT Administrative Costs			10,968,110	420,097
10.652	Forestry Research			557,347	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
10.664	Cooperative Forestry Assistance			2,166,062	519,178
10.675	Urban and Community Forestry Program			323,452	143,257
10.676	Forest Legacy Program			64,461	-
10.678	Forest Stewardship Program			160,676	-
10.680	Forest Health Protection			\$ 329,393	
		Slow the Spread Foundation, Incorporated	23-01-14	28,363	
		Slow the Spread Foundation, Incorporated	24-01-14	16,075	
10.691	Good Neighbor Authority			373,831	4,964
10.697	State & Private Forestry Hazardous Fuel Reduction Program			33,093	-
10.698	State & Private Forestry Cooperative Fire Assistance			62,575	33,295
10.699	Partnership Agreements			273,063	10,932
10.717	Infrastructure Investment and Jobs Act Restoration/Revegetation			58,892	-
10.720	Infrastructure Investment and Jobs Act Community Wildfire Defense Grants			40,659	-
10.766	Community Facilities Loans and Grants			4,550	-
10.855	Distance Learning and Telemedicine Loans and Grants			9,466	-
10.874	Delta Health Care Services Grant Program			1,409	-
10.902	Soil and Water Conservation			293,071	-
		National Women in Agriculture Association	NRCS-NHO-REJ-21- NOFO0001121	\$ 1,674,750 (18,353)	565,378
				1,656,397	

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
10.912	Environmental Quality Incentives Program	Louisiana State University (LSU) AgCenter	SUB PO-0000261588	27,657	-
10.931	Agricultural Conservation Easement Program			340,653	-
10.950	Agricultural Statistics Reports			14,000	-
10.960	Technical Agricultural Assistance			89,899	-
10.U01	Corp Public Broadcast RCGS 2024 Hamblett		RADIO CSG AGREEMENT	157,420	-
10.U02	CPB Radio Comm Services Lane 2022-2024		CPB 2022-2024	109,543	-
10.U03	Farm/Food Safety Sm. Women Farmers	Kentucky State University	Unknown	1,318	-
10.U04	Our Daily Bread of Tennessee - Newton	Our Daily Bread of Tennessee	03-47-6437004	11,041	-
10.U05	USDA FS 12444122P0044 Lofaro		12444122P0044	5,640	-
10.U06	USDA-Forest 24-DG-11083150-561 Hathaway		24-DG-11083150-561	27,381	-
10.U07	West VA Univ Sub 18-444-UTK Schwartz	West Virginia University	18-444-UTK	8,534	-
Subtotal Department of Agriculture				\$ 384,882,756	\$ 202,791,032
Department of Commerce					
11.032	State Digital Equity Planning Grants			\$ 142,092	\$ 25,892
11.035	Broadband Equity, Access, and Deployment Program			776,111	23,092
11.303	Economic Development Technical Assistance			110,171	-
11.611	Manufacturing Extension Partnership	New York Manufacturing Extension Partnership	C220070	\$ 3,583,229 48,509	-
				<u>3,631,738</u>	<u>-</u>
Subtotal Department of Commerce				\$ 4,660,112	\$ 48,984
Department of Defense					

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
12.002	Procurement Technical Assistance For Business Firms			\$ 758,164	\$ -
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services			152,289	-
12.330	Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program			452,376	106,118
12.400	Military Construction, National Guard			1,753,394	-
12.401	National Guard Military Operations and Maintenance (O&M) Projects			55,362,087	-
12.600	Community Investment			950,578	164,309
12.617	Economic Adjustment Assistance for State Governments			166,349	-
12.630	Basic, Applied, and Advanced Research in Science and Engineering	Battelle Memorial Institute	PO US024-0000100793 CO 4 MOD 04	37,754	
		National Science Teachers Association	23-871-031	432	
		National Science Teachers Association	24-871-035	28,575	
12.900	Language Grant Program			66,761	-
12.902	Information Security Grants	Fordham University	SUBAWARD FORD0061-30353 AMEND 2	15,120	
				25,166	
12.905	CyberSecurity Core Curriculum	The Trustees of Purdue University	13000952-035	30,181	
		The Trustees of Purdue University	13001351-053	233,486	
		University of Louisville Research Foundation Inc.	SUBAWARD ULRF_21-0776-01 AMEND 2	24,811	
		The University of South Florida Board of Trustees	SUBAWARD 1776-1084-00-B AMEND 2	55,033	
				39,499	
				40,286	-
				383,010	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
12.U01	Law Enforcement Support Office (Noncash)		Unknown	1,894,277	-
12.U02	Academic Review and Rewrite of NAVFAC DM 7.02	National Institute of Building Sciences	SUBCONTRACT PROJECT 66, TO4019 MODIFICATION	4,876	-
12.U03	Air Force FA445222P0024 Skipper		FA445222P0024	44,911	-
12.U04	Collaborative CS Corp METAL-003 Vaidya	Collaborative Composite Solutions Corporation	METAL-003	54,109	-
12.U05	Mechanical, Electrical & Plumbing Consultant 2022		MIMEPCONSULT22	3,712	-
12.U06	Purdue 13000844-037 SCALE Reising Oper	The Trustees of Purdue University	13000844-037	179,976	-
Subtotal Department of Defense				\$ 62,351,009	\$ 270,427

Department of Housing and Urban Development

14.169	Housing Counseling Assistance Program			\$ 130,740	\$ 46,592
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii COVID-19 - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii			\$ 29,827,507 3,238,714	
14.231	Emergency Solutions Grant Program COVID-19 - Emergency Solutions Grant Program	City of Knoxville City of Knoxville	C-23-0236 HMIS IMPORT PROGRAM	\$ 3,291,668 15,499 4,682 1,343,472	33,066,221 32,183,163
14.239	Home Investment Partnerships Program COVID-19 - Home Investment Partnerships Program			\$ 15,276,903 3,544,842	4,355,321 4,352,733
14.241	Housing Opportunities for Persons with AIDS			18,821,745	17,841,634
14.267	Continuum of Care Program			2,060,639	1,935,053
				156,253	-

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
14.275	Housing Trust Fund			7,103,988	6,881,477
14.401	Fair Housing Assistance Program State and Local			330,917	-
14.896	Family Self-Sufficiency Program			379,280	-
14.U01	Office of Manufactured Housing		DU100K900016709	382,393	-
14.U02	Knoxville-Knox County CAC Akpovo	Knoxville-Knox County Community Action Committee	ED PARTNERS COLLABOR	14,097	-
Subtotal Department of Housing and Urban Development				\$ 67,101,594	\$ 63,240,652
Department of the Interior					
15.225	Recreation and Visitor Services		Virginia Polytechnic Institute and State University	\$ 177,915	\$ -
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining			101,611	-
15.252	Abandoned Mine Land Reclamation (AMLR)			3,290,838	-
15.433	Flood Control Act Lands			1,836,132	1,836,132
15.608	Fish and Wildlife Management Assistance			1,908,499	-
15.615	Cooperative Endangered Species Conservation Fund			461,234	51,097
15.616	Clean Vessel Act			358,594	-
15.634	State Wildlife Grants			1,179,232	21,431
15.657	Endangered Species Recovery Implementation			151,546	-
15.676	Youth Engagement, Education, and Employment			20,028	-
15.684	White-nose Syndrome National Response			60,994	-
15.808	U.S. Geological Survey Research and Data Collection			63,344	-
15.810	National Cooperative Geologic Mapping			233,874	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
15.904	Historic Preservation Fund Grants-In-Aid			1,185,972	319,206
15.939	Heritage Partnership			352,621	59,835
15.945	Cooperative Research and Training Programs – Resources of the National Park System			19,998	-
15.954	National Park Service Conservation, Protection, Outreach, and Education			6,661	-
Subtotal Department of the Interior				\$ 11,409,093	\$ 2,287,701

Department of Justice

16.015	Missing Alzheimer's Disease Patient Assistance Program			71,535	-
16.017	Sexual Assault Services Formula Program			572,092	566,518
16.034	COVID-19 - Coronavirus Emergency Supplemental Funding Program			860,911	860,029
16.320	Services for Trafficking Victims			89,603	66,191
16.321	Antiterrorism Emergency Reserve			1,133	1,133
16.525	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus			141,150	-
16.540	Juvenile Justice and Delinquency Prevention			991,326	780,459
16.550	State Justice Statistics Program for Statistical Analysis Centers			55,930	-
16.554	National Criminal History Improvement Program (NCHIP)			908,888	843,857
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants			134,817	-
16.575	Crime Victim Assistance			30,187,541	28,288,893

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
16.576	Crime Victim Compensation			3,378,000	-
16.582	Crime Victim Assistance/Discretionary Grants	City of Memphis Police Department	37373	\$ 209,941 29,230	-
16.585	Drug Court Discretionary Grant Program			194,769	194,769
16.588	Violence Against Women Formula Grants			2,722,782	2,392,735
16.593	Residential Substance Abuse Treatment for State Prisoners			524,812	507,381
16.606	State Criminal Alien Assistance Program			901,402	-
16.607	Bulletproof Vest Partnership Program			5,505	2,125
16.609	Project Safe Neighborhoods			144,197	111,684
16.710	Public Safety Partnership and Community Policing Grants			\$ 1,675,020 60,103	
		University of North Texas Health Science Center at Fort Worth	RF70050-2021-0151	1,735,123	43,500
16.726	Juvenile Mentoring Program	National 4-H Council	Unknown	15,000	-
16.735	PREA Program: Strategic Support for PREA Implementation			66,952	66,952
16.738	Edward Byrne Memorial Justice Assistance Grant Program			5,267,575	4,571,290
16.741	DNA Backlog Reduction Program			2,605,833	-
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program			628,691	583,532
16.745	Criminal and Juvenile Justice and Mental Health Collaboration Program			63,110	51,656

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
16.750	Support for Adam Walsh Act Implementation Grant Program			109,367	-
16.754	Harold Rogers Prescription Drug Monitoring Program			417,729	-
16.812	Second Chance Act Reentry Initiative	Rutherford County	SCAX-MTSU	41,375	-
16.813	NICS Act Record Improvement Program			1,085,235	1,051,916
16.818	Children Exposed to Violence	Methodist Le Bonheur Community Outreach	2022OJDP	59,950	-
16.827	Justice Reinvestment Initiative	Community Resources for Justice, Crime and Justice Institute	2019-ZB-BX-K003	133,956	-
16.828	Swift, Certain, and Fair Supervision Program: Applying the Principles Behind Project HOPE			117,608	-
16.833	National Sexual Assault Kit Initiative			288,974	-
16.838	Comprehensive Opioid, Stimulant, and Substance Abuse Program			1,915,449	1,600,970
16.922	Equitable Sharing Program			2,631,838	-
16.U01	Body Worn Cameras for Law Enf.		FAW-171732	124,544	-
16.U02	Governors Task Force Marijuana 2023-104		2023-104	440,604	-
16.U03	Governors Task Force Marijuana 2024-100		2024-100	183,018	-
16.U04	Task Force OT - DEA		DEA	38,001	-
16.U05	Task Force OT - FBI Cyber Crimes		FBI Cyber Crimes	16,609	-
16.U06	Task Force OT - FBI JTTF		FBI JTTF	66,439	-
16.U07	Task Force OT - FBI Safe Streets		FBI Safe Streets	18,938	-
16.U08	Task Force OT - US Homeland Security		US Homeland Security	10,012	-
16.U09	Task Force OT - US Marshalls		US Marshalls	16,209	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
16.U10	Task Force OT - US Secret Service		US Secret Service	29,222	-
16.U11	U.S. Marshals Service Joint Law Enforcement Operation Taskforce		Unknown	43,580	-
Subtotal Department of Justice				<u>\$ 60,296,505</u>	<u>\$ 42,585,590</u>
Department of Labor					
17.002	Labor Force Statistics			\$ 1,260,670	\$ -
17.005	Compensation and Working Conditions			163,880	-
17.225	Unemployment Insurance COVID-19 - Unemployment Insurance			\$ 247,823,075 <u>1,319,291</u>	906,964
17.235	Senior Community Service Employment Program			1,078,257	947,697
17.245	Trade Adjustment Assistance			946,398	-
17.268	H-1B Job Training Grants	Pennsylvania College of Technology	20MIDTBR	\$ 261,555 <u>922,152</u>	-
17.270	Reentry Employment Opportunities			1,183,707	922,152
17.271	Work Opportunity Tax Credit Program (WOTC)			69,261	-
17.273	Temporary Labor Certification for Foreign Workers			492,510	-
17.277	WIOA National Dislocated Worker Grants / WIA National Emergency Grants			396,994	-
17.280	WIOA Dislocated Worker National Reserve Demonstration Grants			615,724	530,052
17.285	Apprenticeship USA Grants	Appalachian Sustainable Development	MI-35510-20-20-A-51-02	\$ 742,942 <u>5,570</u>	-
				748,512	109,658
				257,438	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

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			4,588,625	-
17.504	Consultation Agreements			1,011,427	-
17.600	Mine Health and Safety Grants			217,595	-
17.U01	MIDAS Grant (Penn College)	Pennsylvania College of Technology	MIDAS Grant	275,679	-
Subtotal Department of Labor				<u>\$ 262,449,043</u>	<u>\$ 3,416,523</u>
Department of State					
19.009	Academic Exchange Programs - Undergraduate Programs	World Learning	IDEAS22-PSCC01	\$ 6,250	\$ -
19.033	Global Threat Reduction			127,346	-
19.040	Public Diplomacy Programs			200,287	-
19.415	Professional and Cultural Exchange Programs - Citizen Exchanges			1,003,303	920,065
19.600	Bureau of Near Eastern Affairs	The American University of Kurdistan	SNEAAC22GR0031-SA004	39,698	-
Subtotal Department of State				<u>\$ 1,376,884</u>	<u>\$ 920,065</u>
Department of Transportation					
20.106	Airport Improvement Program and COVID-19 Airports Programs			\$ 25,358,804	
	COVID-19 - Airport Improvement Program and COVID-19 Airports Programs			<u>1,340,262</u>	
				\$	\$ 26,699,066
20.205	Highway Planning and Construction			\$ 1,123,858,704	
	COVID-19 - Highway Planning and Construction			<u>9,819,131</u>	
				1,133,677,835	75,828,310
20.215	Highway Training and Education			65,972	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
20.219	Recreational Trails Program			1,098,449	-
20.232	Commercial Driver's License Program Implementation Grant			73,113	-
20.240	Fuel Tax Evasion-Intergovernmental Enforcement Effort			11,937	-
20.301	Railroad Safety			185	-
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research			428,014	197,956
20.509	Formula Grants for Rural Areas and Tribal Transit Program			\$ 33,609,916	
	COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program			12,101,955	
20.528	Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program			45,711,871	45,341,735
20.607	Alcohol Open Container Requirements			197,665	(88,417)
		Tennessee Independent Colleges and Universities Association	69A37523300001540TNA	\$ 15,697,124 477	
20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements			15,697,601	4,284,401
20.700	Pipeline Safety Program State Base Grant			324,056	-
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants			696,665	-
				931,020	931,020
20.720	State Damage Prevention Program Grants			159,141	-
20.721	PHMSA Pipeline Safety Program One Call Grant			81,224	-
20.933	National Infrastructure Investments			1,205,397	1,205,397

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
Subtotal Department of Transportation					
				\$ 1,227,059,211	\$ 154,399,468
Department of the Treasury					
21.016	Equitable Sharing			\$ 659,057	\$ -
21.023	COVID-19 - Emergency Rental Assistance Program			26,954,921	24,278,379
21.026	COVID-19 - Homeowner Assistance Fund			13,334,533	-
21.027	COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	Metropolitan Government of Nashville and Davidson County Chattanooga 2.0 Chattanooga 2.0	11-22-4397	\$ 533,256,090 331,083 25,000 9,900	369,726,615
21.029	COVID-19 - Coronavirus Capital Projects Fund			2,166,183	-
Subtotal Department of the Treasury				\$ 576,736,767	\$ 394,004,994
Appalachian Regional Commission					
23.002	Appalachian Area Development			\$ 8,500,502	\$ 6,097,388
23.011	Appalachian Research, Technical Assistance, and Demonstration Projects			675,153	77,681
Subtotal Appalachian Regional Commission				\$ 9,175,655	\$ 6,175,069
Equal Employment Opportunity Commission					
30.U01	Employment Discrimination State and Local Fair Employment Practices Agency Contracts		45310021C0059P00002	\$ 198,350	\$ -
Subtotal Equal Employment Opportunity Commission				\$ 198,350	\$ -
Federal Communications Commission					

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
32.U01	Earth Station Lump Sum Reimbursement		Unknown	\$ 31,265	\$ -
32.U02	National Deaf-Blind Equipment Distribution Program		Unknown	220,449	-
Subtotal Federal Communications Commission				\$ 251,714	\$ -
General Services Administration					
39.003	Donation of Federal Surplus Personal Property (Noncash)			\$ 207,081	\$ -
Subtotal General Services Administration				\$ 207,081	\$ -
Library of Congress					
42.010	Teaching with Primary Sources			\$ 88,348	\$ -
Subtotal Library of Congress				\$ 88,348	\$ -
National Aeronautics and Space Administration					
43.001	Science	University of Toledo Universities Space Research Association	N-125107-01 (F-2016-24) 02338-02	\$ 28,848 117,739 17,712	-
				\$ 164,299	\$ -
43.008	Office of Stem Engagement (OSTEM)	Vanderbilt University Vanderbilt University	61868 SUBAWARD 61856 AMEND 8	\$ 10,000 43,694	-
				5,488 9,375 29,901 79,220 17,500	-
Subtotal National Aeronautics and Space Administration				\$ 359,477	\$ -

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
National Endowment for the Arts					
45.024	Promotion of the Arts Grants to Organizations and Individuals	Arts & Cultural Alliance of Greater Knoxville	22-057	\$ 5,300	
		Arts & Cultural Alliance of Greater Knoxville	22-057 ARP	61,348	
				20,000	
				\$ 86,648	\$ -
45.025	Promotion of the Arts Partnership Agreements	South Arts	PG24-1092	\$ 1,061,905	
				3,750	
				1,065,655	1,006,522
				\$ 1,152,303	\$ 1,006,522
Subtotal National Endowment for the Arts					
National Endowment for the Humanities					
45.149	Promotion of the Humanities Division of Preservation and Access	Wake Forest University	23-004	\$ 13,442	\$ -
45.161	Promotion of the Humanities Research			102,202	-
45.164	Promotion of the Humanities Public Programs	American Library Association	ARP	432	432
				\$ 116,076	\$ 432
Subtotal National Endowment for the Humanities					
Institute of Museum and Library Services					
45.301	Museums for America			\$ 22,998	\$ -
45.310	Grants to States			3,469,715	354,611
45.312	National Leadership Grants	Children's Museum Corporation of Rutherford County	MG-249465-0MS-21	35,198	-
45.313	Laura Bush 21st Century Librarian Program			86,365	27,284
				\$ 3,614,276	\$ 381,895
Subtotal Institute of Museum and Library Services					

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
National Science Foundation					
47.050	Geosciences	Savannah State University	SUB-2153-48-TSU	\$ 7,969	\$ -
47.070	Computer and Information Science and Engineering			208,828	-
47.075	Social, Behavioral, and Economic Sciences			63,553	-
47.076	STEM Education (formerly Education and Human Resources)			266,419	-
47.084	NSF Technology, Innovation, and Partnerships	HudsonAlpha Institute for Biotechnology	20000.105.01-SUBTSU	16,328	-
Subtotal National Science Foundation				\$ 563,097	\$ -
Small Business Administration					
59.037	Small Business Development Centers			\$ 2,700,027	\$ 236,511
59.065	Growth Accelerator Fund Competition			6,839	-
Subtotal Small Business Administration				\$ 2,706,866	\$ 236,511
Tennessee Valley Authority					
62.U01	Ocoee Trust Fund		ENOCOEETRUSTF07	155,600	-
62.U02	TVA Nuclear Waste Mitigation 2020		MITVADM100F2020	36,818	36,818
62.U03	TVA Nuclear Waste Mitigation 2021		MITVADM100F2021	(63,533)	(63,533)
62.U04	TVA Nuclear Waste Mitigation 2022		MITVADM100F2022	868	868
62.U05	TVA Nuclear Waste Mitigation 2023		MITVADM100F2023	924,345	924,345
62.U06	TVA Nuclear Waste Mitigation 2024		MITVADM100F2024	2,712,486	2,712,486
62.U07	TVA REED Center Marketing - Fuqua		A22-0422-002	4,493	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
62.U08	TVA Solar Farm 8500021516 - Savarese		8500021516	519,769	-
62.U09	TVA 9392 PO 7383168 Lofaro		9392 PO 7383168	24,790	-
62.U10	TVA Gibbs Ruitan Park Trees - Ludwig		PO 7503199	5,486	-
62.U11	TVA P.O. 7382028 Collett FY23-24		#1300004138	306,072	-
62.U12	TVA Pollinator Party 2023--Tsuruda		PO 7462473	3,928	-
62.U13	TVA Pollinator Party 2024--Tsuruda		PO 7624757	6,263	-
62.U14	TVA Tall Fescue Eradication-Harper		PO 3500197	16,167	-
Subtotal Tennessee Valley Authority				\$ 4,653,552	\$ 3,610,984
Department of Veterans Affairs					
64.005	Grants to States for Construction of State Home Facilities			\$ 17,150,494	\$ -
64.015	Veterans State Nursing Home Care			48,164,320	-
64.034	VA Grants for Adaptive Sports Programs for Disabled Veterans and Disabled Members of the Armed Forces			26,326	-
64.054	Research and Development			236,868	-
64.101	Burial Expenses Allowance for Veterans			1,670,417	-
64.124	All-Volunteer Force Educational Assistance			676,029	-
64.203	Veterans Cemetery Grants Program			5,170,146	-
64.U01	US Dept Veterans Kidney Disease Langston		DATED 8/14/20 KIDNEY	79,902	-
64.U02	Veterans Affairs Annual Report Fee		Veterans Affairs Annual Report Fee	16,032	-
Subtotal Department of Veterans Affairs				\$ 73,190,534	\$ -

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
Environmental Protection Agency					
66.032	State Indoor Radon Grants			\$ 328,227	\$ -
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act			270,172	-
66.040	Diesel Emissions Reduction Act (DERA) State Grants			347,965	347,965
66.046	Climate Pollution Reduction Grants			\$ 1,058,587	
		Memphis and Shelby County Planning And Development	CA2404263	54,491	
66.204	Multipurpose Grants to States and Tribes			1,113,078	-
66.419	Water Pollution Control State, Interstate, and Tribal Program Support			8,804	-
66.424	Surveys, Studies, Investigations, Demonstrations, and Training Grants - Section 1442 of the Safe Drinking Water Act			347,310	-
66.433	State Underground Water Source Protection			9,654	7,315
66.446	Technical Assistance for Treatment Works (Clean Water Act [CWA] Section 104(b)(8))			\$ 98,290	
		National Onsite Wastewater Recycling Association	24437	3,053	
66.454	Water Quality Management Planning			101,343	-
66.458	Clean Water State Revolving Fund			468,767	25,767
66.460	Nonpoint Source Implementation Grants			24,367,716	-
66.461	Regional Wetland Program Development Grants			3,027,753	1,470,325
				9,186	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
66.468	Drinking Water State Revolving Fund			34,479,649	-
66.475	Gulf of Mexico Program	National Association of State Departments of Agriculture Foundation	02D24822	1,272	-
66.485	Support for the Gulf Hypoxia Action Plan			569,979	548,732
66.605	Performance Partnership Grants			7,768,773	-
66.701	Toxic Substances Compliance Monitoring Cooperative Agreements			72,981	-
66.708	Pollution Prevention Grants Program			97,372	-
66.714	Pesticide Environmental Stewardship Program (PESP) Grants			22,539	-
66.716	Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies	Extension Foundation	PSEFMP-2024-2428	2,894	-
66.801	Hazardous Waste Management State Program Support			2,001,800	-
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements			464,103	-
66.804	Underground Storage Tank (UST) Prevention, Detection, and Compliance Program			320,407	-
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program			887,328	-
66.809	Superfund State and Indian Tribe Core Program Cooperative Agreements			102,462	-
66.817	State and Tribal Response Program Grants			811,755	-
66.820	State Programs for Control of Coal Combustion Residuals			7,025	-
Subtotal Environmental Protection Agency				\$ 78,109,180	\$ 2,400,104

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
Nuclear Regulatory Commission					
77.008	U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program			\$ 1,922	\$ -
Subtotal Nuclear Regulatory Commission				\$ 1,922	\$ -
Department of Energy					
81.041	State Energy Program			\$ 2,255,467	\$ -
81.042	Weatherization Assistance for Low-Income Persons			7,492,010	7,055,396
81.049	Office of Science Financial Assistance Program			565,944	-
81.086	Conservation Research and Development			16,236	751
81.089	Fossil Energy Research and Development			111,087	-
81.092	Remedial Action and Waste Management			3,451,586	16,651
81.106	Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions			254,490	-
81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance			343,657	-
81.119	State Energy Program Special Projects			1,238	-
81.121	Nuclear Energy Research, Development and Demonstration			573,868	-
81.123	National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program			18,491	-
81.136	Long-Term Surveillance and Maintenance			2,201,135	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
81.U04	Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis			2,188,445	1,619,618
81.U01	DOE IPA Luke PO#M123PO10748		IPA LUKE ENERGY WORK	116,416	-
81.U02	Jefferson Science Assoc - Sharda - Fomin	Jefferson Science Associates, LLC	2023-2024	10,000	-
81.U03	Oak Ridge WMA	Oak Ridge National Laboratory	Unknown	708,241	-
81.U04	TVA PO 7560251 Lafaro		7560251	83,772	-
Subtotal Department of Energy				\$ 20,392,083	\$ 8,692,416

Department of Education

84.002	Adult Education - Basic Grants to States			\$ 16,022,800	\$ 12,627,538
84.010	Title I Grants to Local Educational Agencies			352,824,226	350,223,073
84.011	Migrant Education State Grant Program			1,949,540	1,949,540
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth			275,694	275,694
84.031A	Higher Education Institutional Aid			\$ 16,350,628	
	COVID-19 - Higher Education Institutional Aid			1,080,949	
				17,431,577	-
84.048	Career and Technical Education -- Basic Grants to States			36,376,832	31,889,764
84.051	Career and Technical Education -- National Programs			69,509	65,420
84.116A	Fund for the Improvement of Postsecondary Education			\$ 622,272	
84.116W	Rural Postsecondary & Economic Development (RPED) Program			45,531	
				667,803	-
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States			71,059,608	9,727,271

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
84.177	Rehabilitation Services Independent Living Services for Older Individuals Who are Blind			1,061,513	-
84.181	Special Education-Grants for Infants and Families COVID-19 - Special Education-Grants for Infants and Families			\$ 13,863,642 1,848,699	
84.184	School Safety National Activities (formerly, Safe and Drug-Free Schools and Communities-National Programs)			15,712,341	12,480,470
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities			352,508	-
84.196	Education for Homeless Children and Youth			1,670,663	1,575,815
84.206	Javits Gifted and Talented Students Education			611,321	236,397
84.215	Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects			391,292	-
84.229	Language Resource Centers	Indiana University	P229A180011-21	1,090	-
84.282	Charter Schools			687,418	426,911
84.287	Twenty-First Century Community Learning Centers			27,814,180	27,381,914
84.305	Education Research, Development and Dissemination			495,284	-
84.323	Special Education - State Personnel Development			906,554	900,840
84.324	Research in Special Education			364,401	-
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities			\$ 1,938,744	
				3,121 11,910 71,375	411,657
		University of Florida University of Florida Vanderbilt University	13689748431 CEEDAR PO 4500055844 VUMC 77654	2,025,150	

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Metropolitan Government of Nashville and Davidson County	Unknown	\$ 4,587,927	
84.335	Child Care Access Means Parents in School			822,251	2,202,402
84.336	Teacher Quality Partnership Grants			48,034	-
84.358	Rural Education			4,363,820	4,215,067
84.365	English Language Acquisition State Grants			9,177,721	8,979,251
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)	National Writing Project Corporation	94-TN02	\$ 43,882,889	
				<u>2,826</u>	43,312,096
84.369	Grants for State Assessments and Related Activities			2,540,362	-
84.371	Comprehensive Literacy Development			6,068,403	6,003,503
84.372	Statewide Longitudinal Data Systems			1,639,264	-
84.382	Strengthening Minority-Serving Institutions			463,126	-
84.407	Transition Programs for Students with Intellectual Disabilities into Higher Education			431,390	-
84.411	Education Innovation and Research (formerly Investing in Innovation (i3) Fund)			64,216	-
84.423	Supporting Effective Educator Development Program			1,518,707	46,129
84.424	Student Support and Academic Enrichment Program			23,922,473	23,372,158
84.425B	COVID-19 - Discretionary Grants: Rethink K-12 Education Models Grants			\$ 8,339,065	
84.425C	COVID-19 - Governor's Emergency Education Relief (GEER) Fund			9,316,938	

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
84.425D	COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund			53,512,999	
84.425F	COVID-19 - HEERF Institutional Portion			4,244,499	
84.425M	COVID-19 - HEERF Strengthening Institutions Program (SIP)			2,403,293	
84.425N	COVID-19 - HEERF Fund for the Improvement of Postsecondary Education (FIPSE) Formula Grant			152,197	
84.425R	COVID-19 - Coronavirus Response and Relief Supplemental Appropriations Act, 2021 - Emergency Assistance to Non-Public Schools (CRRSA EANS) program			39,936,107	
84.425T	COVID-19 - HEERF Supplemental Support Under American Rescue Plan (SSARP) Program			239,098	
84.425U	COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)			1,004,672,384	
84.425V	COVID-19 - ARP Emergency Assistance to Non-public Schools Program			63,215,694	
84.425W	COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth			5,782,063	
84.U01	NAEP State Coordinator/Basic Participation Contract		NAEP03	1,191,814,337	1,161,553,037
				171,987	-
Subtotal Department of Education				\$ 1,844,086,800	\$ 1,703,300,348
National Archives and Records Administration					
89.003	National Historical Publications and Records Grants			\$ 248,765	\$ 19,780
Subtotal National Archives and Records Administration				\$ 248,765	\$ 19,780
Delta Regional Authority					
90.200	Delta Regional Authority			\$ 129,573	\$ -
Subtotal Delta Regional Authority				\$ 129,573	\$ -
Election Assistance Commission					

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
90.401	Help America Vote Act Requirements Payments			\$ 9,496,699	\$ 8,897,909
90.404	HAVA Election Security Grants			5,542,185	5,254,583
Subtotal Election Assistance Commission				\$ 15,038,884	\$ 14,152,492
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			\$ 123,214	\$ 123,214
93.042	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals			588,015	550,189
93.043	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services			704,238	704,238
93.048	COVID-19 - Special Programs for the Aging, Title IV, and Title II, Discretionary Projects			218,201	45,755
93.052	National Family Caregiver Support, Title III, Part E			4,442,878	4,442,878
93.069	Public Health Emergency Preparedness			13,098,805	2,491,612
93.070	Environmental Public Health and Emergency Response			771,563	-
93.071	Medicare Enrollment Assistance Program			749,294	647,710
93.072	Lifespan Respite Care Program			422,904	416,146
93.073	Birth Defects and Developmental Disabilities - Prevention and Surveillance			351,408	-
93.079	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance			167,600	167,600
93.080	Blood Disorder Program: Prevention, Surveillance, and Research			140,383	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.087	Enhance Safety of Children Affected by Substance Abuse			395,617	352,684
93.088	Advancing System Improvements for Key Issues in Women's Health			324,361	51,996
93.090	Guardianship Assistance COVID-19 - Guardianship Assistance			\$ 11,555,666 <u>127,179</u>	-
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program			1,077,733	986,167
93.103	Food and Drug Administration Research			3,722,189	-
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)			2,851,786	2,381,807
93.110	Maternal and Child Health Federal Consolidated Programs			\$ 2,279,831	
		Vanderbilt University	VUMC59412	1,961	
		Vanderbilt University	VUMC59412 AMD 7 & 8	167,747	
		Vanderbilt University	VUMC6917	<u>7,095</u>	
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs			2,456,634	409,547
93.124	Nurse Anesthetist Traineeship			882,354	401,808
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices			19,948	-
93.136	Injury Prevention and Control Research and State and Community Based Programs			210,595	-
93.150	Projects for Assistance in Transition from Homelessness (PATH)			7,623,128	2,566,503
93.155	Rural Health Research Centers			923,225	820,276
				556,509	511,894

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.165	Grants to States for Loan Repayment			(186,000)	(186,000)
93.197	Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children			447,612	-
93.217	Family Planning Services			1,344	-
93.234	Traumatic Brain Injury State Demonstration Grant Program			245,364	195,849
93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program			368,704	260,715
93.240	State Capacity Building			529,954	-
93.241	State Rural Hospital Flexibility Program			493,217	364,136
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance			\$ 8,132,414	
		Memphis Shelby County Schools	HS79SM087478-01	137,793	
		Ridgeview Behavioral Health Services	FY23 ADULT REENTRY	12,396	
		Ridgeview Behavioral Health Services	TI-18-003	13,959	
		Shelby County Government	SM-082390	587,769	
				3,587,001	
93.247	Advanced Nursing Education Workforce Grant Program			12,471,332	10,042,558
93.251	Early Hearing Detection and Intervention			2,910,736	124,533
93.262	Occupational Safety and Health Program			216,215	184,128
				125,957	-
93.268	Immunization Cooperative Agreements Immunization Cooperative Agreements (Noncash) COVID-19 - Immunization Cooperative Agreements			\$ 29,464,602 3,466,427 36,621,053	
93.270	Viral Hepatitis Prevention and Control			69,552,082	42,166,067
93.279	Drug Abuse and Addiction Research Programs	Partnership to End Addiction	R24DA051946	342,362	-
				34,045	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.301	Small Rural Hospital Improvement Grant Program			221,844	219,920
93.304	Racial and Ethnic Approaches to Community Health			1,667	-
93.314	Early Hearing Detection and Intervention Information System (EHDH-IS) Surveillance Program			165,525	15,473
93.317	Emerging Infections Programs COVID-19 - Emerging Infections Programs			\$ 9,813,076 <u>180,020</u>	7,872,123
93.319	Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas			469,384	-
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			\$ 88,668,398 <u>649,803</u>	47,061,955
93.324	State Health Insurance Assistance Program COVID-19 - State Health Insurance Assistance Program			\$ 335,259 <u>767,805</u>	767,805
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			84,323	-
93.336	Behavioral Risk Factor Surveillance System			343,395	-
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response			\$ 86,915 <u>20,140,226</u>	5,334,322
93.359	Nurse Education, Practice Quality and Retention Grants			20,227,141	40,772
				2,545,267	

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.367	Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs			77,831	-
93.369	ACL Independent Living State Grants COVID-19 - ACL Independent Living State Grants			\$ 351,517 <u>46,520</u>	360,216
93.387	National and State Tobacco Control Program			2,014,450	493,639
93.391	COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises			9,097,971	4,872,758
93.398	Cancer Research Manpower	Meharry Medical College	161219LS169	71	-
93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	National Association of County and City Health Officials	2022-120801	\$ 392,637	
		University of Minnesota	P010242253	<u>2,893</u>	230,000
93.426	Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke			1,470,615	166,868
93.434	Every Student Succeeds Act/Preschool Development Grants			2,488,215	1,040,000
93.436	WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)			15,585	-
93.464	ACL Assistive Technology COVID-19 - ACL Assistive Technology			\$ 458,574 <u>34,833</u>	258,139
93.470	Alzheimer's Disease Program Initiative (ADPI)			8,520	-
93.472	Title IV-E Prevention Program			5,618,019	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.478	Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees			410,133	113,135
93.493	Congressional Directives			112,211	-
93.499	COVID-19 - Low Income Household Water Assistance Program			11,569,026	11,460,850
93.516	Public Health Training Centers Program	Emory University	A176162	\$ 389,717 25,324	-
93.526	Grants for Capital Development in Health Centers			199,192	71,272
93.556	MaryLee Allen Promoting Safe and Stable Families Program			11,585,879	1,250,125
93.558	Temporary Assistance for Needy Families	United Way of Greater Knoxville	TANF OPPORTUNITY ACT	\$ 252,551,740 30,816	94,967,582
93.563	Child Support Enforcement			94,962,418	-
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	Catholic Charities of Tennessee, Incorporated Catholic Charities of Tennessee, Incorporated	Unknown SUBGRANTEE AGREEMENT	\$ 134,207 96,933	-
93.568	Low-Income Home Energy Assistance COVID-19 - Low-Income Home Energy Assistance			\$ 108,775,802 3,161	108,011,145
93.569	Community Services Block Grant			108,778,963	13,393,316
93.586	State Court Improvement Program			14,102,705	-
93.590	Community-Based Child Abuse Prevention Grants COVID-19 - Community-Based Child Abuse Prevention Grants			\$ 1,141,249 1,390,894	-
				2,532,143	347,449

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.597	Grants to States for Access and Visitation Programs			183,358	-
93.599	Chafee Education and Training Vouchers Program (ETV)			\$ 537,950	
	COVID-19 - Chafee Education and Training Vouchers Program (ETV)			<u>1,436</u>	
93.603	Adoption and Legal Guardianship Incentive Payments			539,386	-
93.630	Developmental Disabilities Basic Support and Advocacy Grants			796,000	-
				1,341,962	154,327
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service			673,864	-
93.643	Children's Justice Grants to States			370,469	-
93.645	Stephanie Tubbs Jones Child Welfare Services Program			7,412,107	-
93.658	Foster Care Title IV-E			\$ 51,357,268	
	COVID-19 - Foster Care Title IV-E			<u>342,580</u>	
93.659	Adoption Assistance			\$ 76,740,069	
	COVID-19 - Adoption Assistance			<u>1,056,270</u>	
93.667	Social Services Block Grant			77,796,339	-
				34,085,434	4,217,877
93.669	Child Abuse and Neglect State Grants			\$ 1,977,728	
	COVID-19 - Child Abuse and Neglect State Grants			<u>1,169,958</u>	127,092
93.671	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services			6,264,420	5,980,081
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood			3,283,689	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.687	Maternal Opioid Misuse Model			946,329	657,618
93.732	Mental and Behavioral Health Education and Training Grants			526,493	11,961
93.747	Elder Abuse Prevention Interventions Program COVID-19 - Elder Abuse Prevention Interventions Program			\$ 72,103 1,216,187	
93.761	Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)			1,288,290	790,684
93.767	Children's Health Insurance Program COVID-19 - Children's Health Insurance Program			105,299	-
93.788	Opioid STR			\$ 396,769,949 3,800,231	-
93.791	Money Follows the Person Rebalancing Demonstration			400,570,180	-
93.822	Health Careers Opportunity Program (HCOP)			38,136,585	29,734,053
93.870	Maternal, Infant and Early Childhood Home Visiting Grant			3,171,217	73,210
93.876	Antimicrobial Resistance Surveillance in Retail Food Specimens			295,406	-
93.877	Autism Collaboration, Accountability, Research, Education, and Support		1557 G ZB835	11,464,667	9,286,246
93.884	Primary Care Training and Enhancement	The Regents of the University of California, Los Angeles		155,233	-
93.889	National Bioterrorism Hospital Preparedness Program COVID-19 - National Bioterrorism Hospital Preparedness Program			18,250	-
93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations			607,069	-
				\$ 4,499,958 132,601	2,780,015
				4,632,559	705,869

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	Methodist Le Bonheur Community Outreach	DELTA FY23-24	\$ 1,536,374	286,400
				<u>5,263</u>	25,000
93.913	Grants to States for Operation of State Offices of Rural Health				7,304,228
93.917	HIV Care Formula Grants			18,654,638	-
93.918	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease			195,332	815,639
93.940	HIV Prevention Activities Health Department Based			1,047,577	-
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance			(53,955)	11,000
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs			551,338	
93.958	Block Grants for Community Mental Health Services COVID-19 - Block Grants for Community Mental Health Services			\$ 20,890,218 <u>10,388,622</u>	31,078,259
93.959	Block Grants for Prevention and Treatment of Substance Abuse COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse			\$ 37,061,476 <u>14,130,587</u>	48,537,482
93.967	Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	University of Minnesota	P010310502	\$ 2,127,278 <u>71,878</u>	160,228
				<u>2,199,156</u>	

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants			\$ 2,368,368	
	COVID-19 - Sexually Transmitted Diseases (STD) Prevention and Control Grants			1,938,808	4,307,176
93.981	Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools			\$ 348,802	
	COVID-19 - Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools			123,544	1,567,749
93.982	Mental Health Disaster Assistance and Emergency Mental Health				472,346
93.988	Cooperative Agreements for Diabetes Control Programs	Clemson University	2608-209-2016391	\$ 830,284	173,757
				52,836	885,057
93.991	Preventive Health and Health Services Block Grant				883,120
93.994	Maternal and Child Health Services Block Grant to the States				2,081,774
93.U01	Med/Den Levi Watkins 21-23	Meharry Medical College	211021PMJ104		11,880,591
93.U02	Nat'l Partnership (PETE) 10914 Webster	National Partnership for Environmental Technology Education	10914 DOE Y13		-
93.U03	Nat'l Partnership (PETE) 10951 Webster	National Partnership for Environmental Technology Education	10951 DOE Y14		34,428
Subtotal Department of Health and Human Services				\$ 1,569,370,930	\$ 518,558,468

Corporation for National and Community Service

94.003	State Commissions			\$	631,483	\$ 224,302
--------	-------------------	--	--	----	---------	------------

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
94.006	AmeriCorps			5,216,279	5,216,279
94.008	Commission Investment Fund			145,616	-
94.021	AmeriCorps Volunteer Generation Fund 94.021			265,316	264,587
94.U01	Knoxville-Knox County (CAC) Vomund FY24	Knoxville-Knox County Community Action Committee	Unknown	4,149	-
Subtotal Corporation for National and Community Service				\$ 6,262,843	\$ 5,705,168
Executive Office of the President					
95.001	High Intensity Drug Trafficking Areas Program			\$ 626,321	\$ -
Subtotal Executive Office of the President				\$ 626,321	\$ -
Department of Homeland Security					
97.005	State and Local Homeland Security National Training Program			\$ 227,109	\$ -
97.008	Non-Profit Security Program			1,227,706	1,227,706
97.012	Boating Safety Financial Assistance			2,124,952	-
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)			192,135	-
97.032	Crisis Counseling			145,922	145,922
97.034	Disaster Unemployment Assistance			(193)	-
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)			\$ 47,166,388	
	Disaster Grants - Public Assistance (Presidentially Declared Disasters) (Noncash)			660,779	
	COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)			27,802,674	
				75,629,841	73,619,318

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Passed Through to Subrecipients	Expenditures/Issues
97.039	Hazard Mitigation Grant			149,951	143,812	
97.041	National Dam Safety Program			81,996	-	
97.042	Emergency Management Performance Grants COVID-19 - Emergency Management Performance Grants			\$ 8,486,782 1,589,414		
97.043	State Fire Training Systems Grants			10,076,196	9,161,464	
97.044	Assistance to Firefighters Grant			1,066	-	
97.045	Cooperating Technical Partners			121,905	-	
97.047	BRIC: Building Resilient Infrastructure and Communities			85,305	85,305	
97.067	Homeland Security Grant Program			10,465	10,465	
97.U01	2023 DHS - Non-Profit		MIDHSNP100F2023	4,901,095	4,901,095	
97.U02	CYBERSECURITY 2022		MIDHSCS090F2022	4,552,076	4,552,076	
Subtotal Department of Homeland Security				2,336,360	2,336,360	
Agency for International Development				\$ 101,863,887	\$ 96,183,523	
98.001	USAID Foreign Assistance for Programs Overseas	The Trustees of Purdue University	F0004868402096	235,034 99,655	334,689	-
Subtotal Agency for International Development				\$ 334,689	\$ -	
State Justice Institute				\$ 334,689	\$ -	
99.U01	Court Technical Assistance		SJI-20-T062, SJI-21-T-02	22,509	\$ -	
99.U02	COVID-19 - 99.U19 Housing Stability Counseling Program		99.U19	(2,008)	-	

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
	Subtotal State Justice Institute			20,501.00	-
	Total Unclustered Programs			\$ 6,391,089,918	\$ 3,224,389,148
Research and Development Cluster					
Department of Agriculture					
Agricultural Research Service					
10.001	Agricultural Research Basic and Applied Research	Clemson University Oregon State University	2472-207-2015718 R0910A-A	\$ 1,154,018 43,811 22,793	\$ 43,009
	Subtotal Agricultural Research Service			\$ 1,220,622	\$ 43,009
Animal and Plant Health Inspection Service					
10.025	Plant and Animal Disease, Pest Control, and Animal Care	Colorado State University	G-70301-01	\$ 449,145 61,243	\$ 26,519
10.028	Wildlife Services			815,758	-
	Subtotal Animal and Plant Health Inspection Service			\$ 1,326,146	\$ 26,519
Farm Services Agency					
10.069	Conservation Reserve Program			\$ 146,997	-
	Subtotal Farm Services Agency			\$ 146,997	-
Agricultural Marketing Service					
10.156	Federal-State Marketing Improvement Program			\$ 110,158	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
10.170	Specialty Crop Block Grant Program - Farm Bill	The Center For Produce Safety	2023CPS12	154,297	-
Subtotal Agricultural Marketing Service					
National Institute of Food and Agriculture					
10.200	Grants for Agricultural Research, Special Research Grants	University of Florida	PO 2200906914	\$ 18,551	-
		University of Florida	PO 2200911093	20,434	-
		University of Florida	PO 2301128395	1,787	-
		University of Florida	PO 2301128398	16,805	-
		University of Florida	PO 2301128415	2,151	-
				<u>\$ 59,728</u>	<u>\$ -</u>
10.202	Cooperative Forestry Research			185,525	-
10.205	Payments to 1890 Land-Grant Colleges and Tuskegee University			\$ 5,867,913	-
		University of Maryland Eastern Shore	2020-38427-31514	<u>28,846</u>	<u>5,896,759</u>
10.207	Animal Health and Disease Research			9,267	-
10.210	Higher Education – Graduate Fellowships Grant Program			101,495	-
10.215	Sustainable Agriculture Research and Education			\$ 18,205	-
		Commonwealth of Kentucky	3200005557-24-032	2,238	-
		Langston University	LU-519571-4	21,061	-
		Langston University	LU-519872-4	11,327	-
		University of Georgia	LU-520373-4	31,447	-
		University of Georgia	SUB00002295	3,302	-
		University of Georgia	SUB00002591	2,955	-
		University of Georgia	SUB00002842	15,271	-
		University of Georgia	SUB00002987	13,260	-
		University of Georgia	SUB00003075	109,733	-
		University of Georgia	SUB00003123	3,464	-
		University of Georgia	SUB00003317	6,788	-
		University of Georgia	SUB00003323	<u>239,051</u>	<u>9,447</u>
10.216	1890 Institution Capacity Building Grants			\$ 1,284,070	-

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
		Alcorn State University Kentucky State University	ASU330196 210190-206101-3100	336 <u>75,814</u>	58,868 <u>1,360,220</u>
10.217	Higher Education - Institution Challenge Grants Program				35,478
10.219	Biotechnology Risk Assessment Research	Virginia Polytechnic Institute and State University	422734-19D43	\$ 227,741 <u>1,482</u>	-
10.220	Higher Education - Multicultural Scholars Grant Program				-
10.303	Integrated Programs	Texas A&M University AgriLife Extension Service	M2301989	\$ 483,397 <u>5,288</u>	6,630 <u>488,685</u>
10.304	Homeland Security Agricultural	University of Florida University of Florida	SUB00002904 SUB00003519	\$ 1,740 <u>20,827</u>	-
10.307	Organic Agriculture Research and Extension Initiative				22,567 <u>151,148</u>
10.309	Specialty Crop Research Initiative	Michigan State University North Carolina State University Texas A&M University AgriLife Extension Service Texas A&M University Virginia Polytechnic Institute and State University Washington State University	RC114514UTN 2021-2582-03 M2300284 MI1900023 423537-19C22 136736 SPC004764	\$ 1,203,368 139,831 68,909 123,018 6,958 43,172 <u>3,787</u>	25,066 <u>1,018,550</u>
10.310	Agriculture and Food Research Initiative (AFRI)	Arizona State University Arizona State University Auburn University	ASUB00000528 ASUB00001388 21-MREC-245852-UTENN	\$ 6,993,077 8,261 14,466 <u>30,975</u>	

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
		Auburn University Iowa State University of Science and Technology The Ohio State University Research Foundation The Pennsylvania State University The University of Maine System University of Florida University of Louisville University of Puerto Rico University of Wisconsin-Madison University of Wisconsin-Madison	23-ANSC-205264-UTN 025840B SPC-1000012363 S004638 USDA UMS2194 SUB00003793 Z5245202 2021-000021 2020-68014-31413 0000001741	49,109 907 12,947 22,315 28,201 32,114 28,237 117,026 19,401 34,790 84,811	
	COVID-19 - Agriculture and Food Research Initiative (AFRI)			<u>7,476,637</u>	821,310
10.319	Farm Business Management and Benchmarking Competitive Grants Program	Kansas State University	A22-0062-S001		40,754
10.320	Sun Grant Program	South Dakota State University South Dakota State University	3TF372 3TF386 AMD 4	\$ 318,633 <u>710,728</u>	710,728
10.326	Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	Illinois State University	A20-0062-S002	\$ 563,663 <u>2,943</u>	40,813
10.328	National Food Safety Training, Education, Extension, Outreach, and Technical Assistance Competitive Grants Program			85,632	-
10.329	Crop Protection and Pest Management Competitive Grants Program			408,989	70,377
10.330	Alfalfa and Forage Research Program			12,096	12,096
10.512	Agriculture Extension at 1890 Land-grant Institutions			630,682	-
10.523	Centers of Excellence at 1890 Institutions	Delaware State University	21-157-HEH	\$ 596,912 (3,185)	

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
		Delaware State University	23-126-HEH	36,139	
		Tuskegee University	30 32090 236 76190	19,183	300,092
				649,049	
	Subtotal National Institute of Food and Agriculture			\$ 21,307,708	\$ 3,073,977
Economic Research Service					
10.250	Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations			\$ 130,651	\$ -
	Subtotal Economic Research Service			\$ 130,651	\$ -
Rural Business Cooperative Service					
10.351	Rural Business Development Grant	Middle Tennessee Industrial Development Association	Unknown	\$ 10,394	\$ -
10.868	Rural Energy for America Program			13,314	-
10.874	Delta Health Care Services Grant Program			86,055	-
	Subtotal Rural Business Cooperative Service			\$ 109,763	\$ -
Foreign Agricultural Service					
10.613	Faculty Exchange Program			\$ 435,478	\$ -
10.777	Norman E. Borlaug International Agricultural Science and Technology Fellowship			61,439	-
10.960	Technical Agricultural Assistance	University of Connecticut	167610983	\$ 196,278	16,061
				32,360	
10.961	Scientific Cooperation and Research			228,638	16,061
	Subtotal Foreign Agricultural Service			21,235	-
				\$ 746,790	\$ 16,061
Forest Service					

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
10.664	Cooperative Forestry Assistance	Waterways	13012204376S001	\$ 15,108 1,781	\$ 16,889 \$ -
10.675	Urban and Community Forestry Program				6,637 1,637
10.680	Forest Health Protection	Clemson University	2462-207-2025682	\$ 162,049 79,308	241,357 -
10.684	International Forestry Programs				7,895 -
10.699	Partnership Agreements				542,250 21,961
10.707	Research Joint Venture and Cost Reimbursable Agreements				278,831 -
Subtotal Forest Service				\$ 1,093,859	\$ 23,598
Rural Utilities Service					
10.761	Technical Assistance and Training Grants	West Virginia University	16-425-UT-3		\$ 50,306 \$ -
10.864	Grant Program to Establish a Fund for Financing Water and Wastewater Projects				11,826 -
Subtotal Rural Utilities Service				\$ 62,132	\$ -
Natural Resources Conservation Service					
10.072	Wetlands Reserve Program	The Nature Conservancy	SUBAWARD NO. 20180705-01 AMEND 1		\$ 49,337 \$ -
10.902	Soil and Water Conservation	Clemson University Clemson University Mississippi State University of Agriculture and Applied Science	2473-207-2015718 2486-207-2025733 080100.330881.01	\$ 284,710 5,168 34,236 9,333	- - - 333,447

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
10.903	Soil Survey			58,987	-
10.912	Environmental Quality Incentives Program	Virginia Polytechnic Institute and State University	423512-19D43	\$ 243,962 44,339	
10.920	Grassland Reserve Program	The University of Texas at Irvine	2023GC0688	10,273	-
10.931	Agricultural Conservation Easement Program			55,890	-
10.937	Partnerships for Climate-Smart Commodities			42,709	-
Subtotal Natural Resources Conservation Service				\$ 838,944	\$ -
Other Programs					
10.RD	4-H NMP 2022		20721	\$ 23,337	\$ -
10.RD	Urban Forestry and Climate Change		22-CS-11330180-103	59,669	-
10.RD	US FS Regen lignocellulosic - Labbe		19-JV-11330131-026	26,532	-
10.RD	USDA FS 22-CR-11330145-047 Papes		22-CR-11330145-047	109,199	-
10.RD	USDA FS 23-CR-11330145-072 Papes		23-CR-11330145-072	39,337	-
10.RD	USDA-FS Restoration - White Oak		23-CS-11330170-060	17,463	2,615
Subtotal Other Programs				\$ 275,537	\$ 2,615
Subtotal Department of Agriculture				\$ 27,523,604	\$ 3,185,779
Department of Commerce					
Economic Development Administration					
11.024	BUILD TO SCALE			\$ 272,079	\$ 205,451
11.303	Economic Development Technical Assistance			127,039	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
11.307	Economic Adjustment Assistance			1,018,263	584,006
Subtotal Economic Development Administration				\$ 1,417,381	\$ 789,457
National Oceanic and Atmospheric Administration					
11.451	Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology	Louisiana State University and Agricultural and Mechanical College	PO - 0000041309	\$ 24,125	\$ -
11.459	Weather and Air Quality Research			235,072	4,441
11.478	Center for Sponsored Coastal Ocean Research Coastal Ocean Program	Northeastern University	505161-78050	25,997	-
Subtotal National Oceanic and Atmospheric Administration				\$ 285,194	\$ 4,441
National Institute of Standards and Technology					
11.609	Measurement and Engineering Research and Standards			\$ 106,125	\$ -
Subtotal National Institute of Standards and Technology				\$ 106,125	\$ -
Subtotal Department of Commerce				\$ 1,808,700	\$ 793,898
Department of Defense					
Department of the Army					
12.005	Conservation and Rehabilitation of Natural Resources on Military Installations	Kansas State University	A24-0214-S002	\$ 112,389	-
				7,645	\$ 120,034
12.420	Military Medical Research and Development	New York University The Ohio State University The Ohio State University University of Arkansas, Little Rock	22-A0-00-1008054 SPC- 1000012248 GR131395 SPC-1000007404 GR127268 253248-20UTK	\$ 2,447,877	-
				100,362	
				41,756	
				421,550	
				24,569	

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
12.431	Basic Scientific Research	University of Arkansas, Little Rock University of Pittsburgh	253283-20UTK AWD0002988-4	705,760 372,182 <hr/> 4,114,056	352,472
		Civil-Military Innovation Institute, Inc. EcoHealth Alliance Harvard University The Trustees of Purdue University The Pennsylvania State University University of Arizona University of Central Florida University of Massachusetts Chan Medical School University of Oklahoma	W911QX23C0011 THREAT OF RIFT VALLE 124045-5127007 13001035-003 S004413-USACC 732223 65016A49-01 S51310000047443 2024-09	\$ 9,469,766 85,539 129,480 129,627 74,103 30,301 59,506 140,397 8,240 <hr/> 33,773	239,890
Subtotal Department of the Army				\$ 14,394,822	\$ 592,362
Department of the Navy					
12.300	Basic and Applied Scientific Research	Collaborative Composite Solutions Corporation Georgia Institute of Technology Strategic Ohio Council for Higher Education The Ohio State University	020-900-002 AWD-005234-G1 SUBAWARD RQ19-TN-20-7- AFRL2 MOD 04 SPC-1000012668	\$ 5,682,311 732,252 <hr/> 182,640 195,150 3,418	1,738,503
12.330	Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program			107,526	-
Subtotal Department of the Navy				\$ 6,795,771	\$ 1,738,503
Defense Threat Reduction Agency (DTRA)					
12.351	Scientific Research - Combating Weapons of Mass Destruction	The Pennsylvania State University	S003345-DTRA	\$ 4,942	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
Subtotal Defense Threat Reduction Agency (DTRA)					
Office of the Secretary of Defense					
12.630	Basic, Applied, and Advanced Research in Science and Engineering			\$ 372,999	-
	Battelle Memorial Institute		PO US001-0000504972 CO 42 MOD 39	361,817	
	Texas State University		22004-83835-1	158,107	
	The Pennsylvania State University		S002593-ACC	72,286	
	The University of Texas Health Science Center		SA0002244	113,717	
	University of Massachusetts Chan Medical School		S51310000053343	110,318	
				<u>\$ 1,189,244</u>	<u>\$ 22,657</u>
Subtotal Office of the Secretary of Defense					
Defense POW/MIA Accounting Agency (DPAA)					
12.740	Past Conflict Accounting		65544	\$ 85,584	-
				<u>\$ 85,584</u>	<u>\$ -</u>
Subtotal Defense POW/MIA Accounting Agency (DPAA)					
Uniformed Services University of the Health Sciences (USUHS)					
12.750	Uniformed Services University Medical Research Projects			\$ 78,551	-
	The Geneva Foundation		11166-N-22-A01	78,551	
	The Geneva Foundation		11207-N23-D01	77,238	
				<u>\$ 155,789</u>	<u>\$ -</u>
Subtotal Uniformed Services University of the Health Sciences (USUHS)					
Department of the Air Force					
12.800	Air Force Defense Research Sciences Program			\$ 1,781,527	-
	The Ohio State University		1000007277/GRTI129788	107,975	
	The Ohio State University		SPC-1000006888 GR129017	52,022	

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
	Subtotal Dept of the Air Force			\$ 2,180,511	\$ 611,964
		The Ohio State University	SPC-1000006889 GR129016	51,988	
		The University of Southern California	136796711	186,999	
				\$ 2,180,511	\$ 611,964
National Security Agency (NSA)					
12.902	Information Security Grants			\$ 90,914	\$ -
12.903	GenCyber Grants Program	The University of South Florida Board of Trustees	1776-1084-00-D	\$ 229,910 10,011	
				239,921	-
12.905	CyberSecurity Core Curriculum	Regents of the University of Colorado - The University of Colorado Colorado Springs Towson University University of South Carolina	SUBAWARD 20-144-11 TOW0001981 23-5078	\$ 179,832 136,399 26,675 50,204	-
				393,110	-
	Subtotal National Security Agency (NSA)			\$ 723,945	\$ -
Defense Advanced Research Projects Agency (DARPA)					
12.910	Research and Technology Development			\$ 4,578,125	\$ 921,594
	Subtotal Defense Advanced Research Projects Agency (DARPA)			\$ 4,578,125	\$ 921,594
Other Programs					
12.RD	Academic Review and Rewrite of NAVFAC DM 7.03	National Institute of Building Sciences	PROJECT 66, TO N6247023F4196	\$ 44,855	\$ -
12.RD	AF AEDC FA910122FB007 Holst		FA910122FB007	354,790	-
12.RD	AF AFRL FA8650-23-C-1044 Abedi		FA8650-23-C-1044	139,460	-

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
12.RD	Civil-Military Innovation Institute, Inc.		S911NF2120078	3,429	-
12.RD	CM12 2023-ARL-TRACA-PP-UTK-001 Huang	Civil-Military Innovation Institute, Inc.	2023-ARL-TRACA-PP-UT	449,919	125,000
12.RD	DARPA HR0011-23-3-0008 Herrman		HR0011-23-3-0008	262,104	-
12.RD	DOD DLA SP470122C0060 Macias De Anda		SP470122C0060	11,859	-
12.RD	DOD-DARPA-HR0011-24-2-0339 Ragauskas		HR0011-24-2-0339	1,444	-
12.RD	Fort Campbell Endangered Bat Surveys		IGSA-A60RC-23-ENVY-001	182,451	-
12.RD	Fort Campbell Municipal Stormwater Implementation		CAMP-IGSA-20-03	69,874	-
12.RD	Fort Campbell Wetland Planning Survey		CAMP-IGSA-17-03	63,838	-
12.RD	Green Remediation of PFAS	Stevens Institute of Technology	2103453-02	19,372	-
12.RD	High Energy Laser Targeting	University of Central Florida	55688857	83,426	-
12.RD	McGill University 94743/UTK Loeffler	McGill University	94743/UTK	26,372	-
12.RD	MXD USA 2023-19 Schmitz	MxD (Manufacturing x Digital)	203-19	66,817	-
12.RD	Stevens Institute PFAS in Soil-Essington	Stevens Institute of Technology	2103453-03	75,965	-
12.RD	Texas State Univ 21009-83485-2 Engel	Texas State University	21009-83485-2	5,263	-
12.RD	UCLA 0205 G XA214 Sarles	The Regents of the University of California, Los Angeles	0205 G XA214	125,713	-
12.RD	Univ of Dayton Res RSC20008 TerMaath 412	University of Dayton Research Institute	RCS20008	211,651	-
12.RD	Univ of Dayton Res RSC20029 (51%) Holst	University of Dayton Research Institute	RSC20029	758,085	-
12.RD	Univ of Dayton Res RSC20029 (53%)Zhang	University of Dayton Research Institute	RCS20029	8,265	8,265
12.RD	Univ of Dayton RSC21046 (52%)Task1 Ekici	University of Dayton Research Institute	RSC21046	1,976,313	-
12.RD	Univ of Dayton RSC22064 Zhang	University of Dayton Research Institute	RSC22064	1,167,370	-
12.RD	Univ Tx San Antonio 1000004539 Holst	University of Texas at San Antonio	SUBAWARD 1000004539	64,365	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
12.RD	USACE W912HQ20C0046 Li		W912HQ20C0046	278,078	151,120
12.RD	USACE W912HQ24C0046 Loeffler		W912HQ24C0046	61,957	-
12.RD	USACE W912HQ24P0010 Ragauskas		W912HQ24P0010	30,660	-
12.RD	Vanderbilt Univ OSA00000249 Paul	Vanderbilt University	OSA00000249	72,692	-
Subtotal Other Programs				\$ 6,616,387	\$ 284,385
Subtotal Department of Defense				\$ 36,832,646	\$ 4,171,465
Department of Housing and Urban Development					
Assistant Secretary for Policy Development and Research					
14.506	General Research and Technology Activity			\$ 153,193	-
Subtotal Assistant Secretary for Policy Development and Research				\$ 153,193	-
Assistant Secretary for Public and Indian Housing					
14.889	Choice Neighborhoods Implementation Grants	Memphis Housing Authority	190140	\$ 72,715	-
Subtotal Assistant Secretary for Public and Indian Housing				\$ 72,715	-
Office of Lead Hazard Control and Healthy Homes					
14.900	Lead-Based Paint Hazard Control in Privately-Owned Housing	City of Greenwood, Mississippi	MSHHP0121-23	\$ 1,927	-
Subtotal Office of Lead Hazard Control and Healthy Homes				\$ 1,927	-
Subtotal Department of Housing and Urban Development				\$ 227,835	-
Department of the Interior					

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
Bureau of Land Management					
15.232	Joint Fire Science Program			\$ 14,303	\$ -
15.245	Plant Conservation and Restoration Management	Mississippi State University of Agriculture and Applied Science	000011	\$ 193,000 50,965	15,825
				243,965	15,825
Subtotal Bureau of Land Management				\$ 258,268	\$ 15,825

U.S. Fish and Wildlife Service					
15.608	Fish and Wildlife Management Assistance	Gulf States Marine Fisheries Commission	FWS-801-037-2021-UT	\$ 3,705	
		Gulf States Marine Fisheries Commission	SEAFWA SARP	29,552	
				\$ 33,257	\$ -
15.611	Wildlife Restoration and Basic Hunter Education and Safety	Alabama Department of Conservation and Natural Resources	F21AF03903	\$ 3,293	
		Alaska Department of Fish & Game	FA22AF01667	1,070	
		Kentucky Department of Fish & Wildlife Resources	PON2 660 2200003279	25,157	
		Kentucky Department of Fish & Wildlife Resources	VERSION 1	47	
		Kentucky Department of Fish & Wildlife Resources	PON2 660 23000003428	237,473	
		Kentucky Department of Fish & Wildlife Resources	VERSION 1	40,305	
		Louisiana Wildlife and Fisheries	PON2 660 23000003438	28,221	
		North Carolina Wildlife Resources Commission	PO 2000550300 WM-0322	276	
				335,842	21,593
15.615	Cooperative Endangered Species Conservation Fund	Alabama Department of Conservation and Natural Resources	AL-E-F22AP01709	\$ 13,096.00	

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
		Virginia Department of Wildlife Resources	F22AP03613-1	19,584.00	32,680
15.631	Partners for Fish and Wildlife				-
15.634	State Wildlife Grants	Arkansas Game and Fish Commission Louisiana Wildlife and Fisheries	SUBGRANT AGREEMENT PO 2000827083	\$ 29,036 9,024	-
15.654	National Wildlife Refuge System Enhancements				38,060
15.657	Endangered Species Recovery Implementation				33,409
15.663	NFWF-USFWS Conservation Partnership	National Fish and Wildlife Foundation	1907.22.074258		74,501
15.678	Cooperative Ecosystem Studies Units	Marshall University Research Corporation	SUBAWARD P2301335 AMEND 1	\$ 21,752 122,882	-
15.684	White-nose Syndrome National Response Implementation	Texas Parks and Wildlife Department	CA-0002859	\$ 19,096 30,510	-
Subtotal U.S. Fish and Wildlife Service				<u>49,606</u>	<u>21,593</u>
U.S. Geological Survey					
15.805	Assistance to State Water Resources Research Institutes			\$ 170,070	\$ 35,366
15.807	Earthquake Hazards Program Assistance			70,605	-
15.808	U.S. Geological Survey Research and Data Collection			1,229,384	-
15.810	National Cooperative Geologic Mapping			47,194	-
15.812	Cooperative Research Units			228,314	-

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
15.820	National and Regional Climate Adaptation Science Centers	North Carolina State University	2017-1878-07	\$ 14,971	
		North Carolina State University	2022-1413-01	111,857	
		North Carolina State University	PAM-P24-000637-SA05	1,801	
				128,629	-
	Subtotal U.S. Geological Survey			\$ 1,874,196	\$ 35,366
National Park Service					
15.923	National Center for Preservation Technology and Training			\$	34
15.945	Cooperative Research and Training Programs – Resources of the National Park System			\$	642,988
		Furman University	00009	3,065	
		Mississippi State University of Agriculture and Applied Science	000012	6,383	
		Mississippi State University of Agriculture and Applied Science	0000134	1,472	
		Old Dominion University	24-107-300541-003	23,123	
		University of North Carolina at Chapel Hill	0000009	68,085	
				745,116	91,341
15.946	Cultural Resources Management			84,091	-
	Subtotal National Park Service			\$ 829,241	\$ 91,341
Other Programs					
15.RD	AmericaView AV23-TN-01 Wu	AmericaView	AV23-TN-01	\$	6,626
15.RD	NC State Univ 2020-2689-02 Armsworth	North Carolina State University	2020-2689-02	16,159	-
15.RD	No Carolina St Univ 2021-0784-01(52)Giam	North Carolina State University	PAM-P21-000784-SA01	14,707	-
15.RD	USDI-NPS-GSMNP Sediment Core Pale Horn		SEDIMENT CORE PALE	1,105	-
	Subtotal Other Programs			\$ 38,597	\$ -

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
Subtotal Department of the Interior					
				\$ 4,166,367	\$ 164,125
Department of Justice					
OJP Bureau of Justice Assistance					
16.044	Forensics Training and Technical Assistance Program			\$ 21,277	\$ -
Subtotal OJP Bureau of Justice Assistance					
				\$ 21,277	\$ -
Office of Justice Programs					
16.123	Community-Based Violence Prevention Program			\$ 158,002	\$ -
16.543	Missing Children's Assistance			138,413	-
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants			\$ 497,262	-
		Colorado State University	G-40348-06	12,714	-
16.738	Edward Byrne Memorial Justice Assistance Grant Program			\$ 14,967	-
		City of Memphis Police Department	36452	\$ 33,781	-
		City of Memphis Police Department Rutherford County	40964 VRDE-MTSU	48,565	-
16.745	Criminal and Juvenile Justice and Mental Health Collaboration Program			776	-
		National Alliance on Mental Illness (NAMI) Tennessee	200243	-	-
16.812	Second Chance Act Reentry Initiative			25,844	-
		Shelby County Office of Reentry	PO41576	-	-
16.833	National Sexual Assault Kit Initiative			52,356	-
		City of Memphis Police Department	39697	-	-
Subtotal Office of Justice Programs					
				\$ 982,680	\$ -
Other Programs					
16.RD	West Virginia Univ 09-097GGG-UT Steadman	West Virginia University	09-097GGG-UT	\$ 203,557	\$ -

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
Subtotal Other Programs					
				\$ 203,557	\$ -
Subtotal Department of Justice					
				\$ 1,207,514	\$ -
Department of Labor					
Employment and Training Administration					
17.261	WIOA Pilots, Demonstrations, and Research Projects			\$ 555,400	\$ -
17.280	WIOA Dislocated Worker National Reserve Demonstration Grants	West Virginia University	23-997-UT	\$ 101,608 <u>19,879</u>	101,608 <u>101,608</u>
Subtotal Employment and Training Administration					
				\$ 676,887	\$ 101,608
Subtotal Department of Labor					
				\$ 676,887	\$ 101,608
Department of State					
Bureau of Educational and Cultural Affairs					
19.009	Academic Exchange Programs - Undergraduate Programs	World Learning	SECAGD21CA3052	\$ 17,278	\$ -
Subtotal Bureau of Educational and Cultural Affairs					
				\$ 17,278	\$ -
Bureau of International Security and Nonproliferation					
19.033	Global Threat Reduction			\$ 228,925	\$ -
Subtotal Bureau of International Security and Nonproliferation					
				\$ 228,925	\$ -
Office of the Under Secretary for Public Diplomacy and Public Affairs					
19.040	Public Diplomacy Programs			\$ 37,047	\$ -

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
Subtotal Office of the Under Secretary for Public Diplomacy and Public Affairs					
				\$ 37,047	\$ -
Subtotal Department of State					
				\$ 283,250	\$ -
Department of Transportation					
Federal Aviation Administration					
20.109	Air Transportation Centers of Excellence			\$ 255,093	\$ -
Subtotal Federal Aviation Administration					
				\$ 255,093	\$ -
Federal Highway Administration					
20.200	Highway Research and Development Program			\$ 154,878	
		Texas A&M University Transportation Institute	MZ300314	47,564	
				\$ 202,442	\$ 23,069
Subtotal Federal Highway Administration					
				\$ 202,442	\$ 23,069
Office of the Secretary					
20.701	University Transportation Centers Program			\$ 583,806	
		Florida Atlantic University	Amendment 4 UR-K69	16,770	
		Florida Atlantic University	Amendment 8	78,576	
		Florida Atlantic University	Amin UR-K69#5	(4,147)	
		Florida Atlantic University	FMRI2020-Y4 R1	(1,491)	
		Florida Atlantic University	FMRI2020-Y4R4	(1,430)	
		Florida Atlantic University	UR-K69	17,308	
		Florida Atlantic University	UR-K69#6	10,239	
		Florida Atlantic University	UR-K69#7	10,239	
		Florida Atlantic University	US DOT AMENDMENT 2 TO UR-K69	3,431	
		North Carolina Agricultural and Technical State University	270204F UTC-EWD	107,763	
		University of Florida	SUBAWARD	19,717	
		University of Missouri-Kansas City	00125172/00080653	93,725	
		The Regents of the University of New Mexico	456802-87H2	217,545	

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
		University of North Carolina at Chapel Hill	5106576	147,342	
		Washington State University	135461 G004205	71,311	
				\$ 1,370,704	\$ 210,486
	Subtotal Office of the Secretary			\$ 1,370,704	\$ 210,486
Other Programs					
20.RD	Fed Railroad Admin 693JJ622C000046 Haywa		693JJ622C000046	\$ 146,385	\$ -
20.RD	FRA Women in Rail		693JJ622C000034	119,033	47,293
20.RD	Intelligent Transportation Systems Professional Capacity Building Academic Support		RFQ 6913G623Q300010	96,684	-
20.RD	Minority Scholars RR/HWY Safety		693JJ622C000035	125,656	-
20.RD	UNC-Chapel Hill 5122590 Cherry Hill	University of North Carolina at Chapel Hill	DTNH2217D00042	42,914	-
	Subtotal Other Programs			\$ 530,672	\$ 47,293
	Subtotal Department of Transportation			\$ 2,358,911	\$ 280,848
Appalachian Regional Commission					
Other Programs					
23.002	Appalachian Area Development			\$ 1,880,653	\$ 588,016
23.011	Appalachian Research, Technical Assistance, and Demonstration Projects			22,795	-
	Subtotal Other Programs			\$ 1,903,448	\$ 588,016
	Subtotal Appalachian Regional Commission			\$ 1,903,448	\$ 588,016
Library of Congress					

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
Other Programs					
42.010	Teaching with Primary Sources	Illinois State University	A08-0002-S064	\$ 9,926	\$ -
Subtotal Other Programs				\$ 9,926	\$ -
Subtotal Library of Congress				\$ 9,926	\$ -
National Aeronautics and Space Administration					
Other Programs					
43.001	Science	Arizona State University	10-254	\$ 983,660	
		Georgia Institute of Technology	AWD 002535-G1	45,318	
		The Johns Hopkins University	186823	137,579	
		Planetary Science Institute	1639-UTK	33,454	
		Planetary Science Institute	1665-UTK	17,237	
		Planetary Science Institute	1948-UTK	57,971	
		SETI Institute	SC 3971	30	
		Southwest Research Institute	P99085EH	9,752	
		The University of North Carolina at Chapel Hill	SUBAWARD 5127072	52,674	
		University of Arizona	AMEND 1	49,980	
		University of Nevada, Las Vegas	588222	47,485	
			GRI17603	10,678	
				\$ 1,445,818	\$ 304,722
43.002	Aeronautics	New Mexico State University	Q02514	\$ 1,286,901	
		The Pennsylvania State University	S004929-NASA	94,267	
		University of Nevada, Reno	SUBAWARD UNR-24-130	54,974	
				11,387	
				1,447,529	511,113
43.003	Exploration			35,394	-
43.008	Office of Stem Engagement (OSTEM)	Georgia Institute of Technology	AWD-004520-G3	\$ 141,068	
		J. F. Drake State Community and Technical College	20210901-MTSU-3	8,507	
				135,245	

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
43.009	Safety, Security and Mission Services	Lincoln University Vanderbilt University Vanderbilt University Vanderbilt University	2024-8293-TSU 61847 OSA00000026 UNIV61857	974 35,874 5,384 82,360	409,412
		University of Alabama in Huntsville	2023-1643	\$ 142,788 25,000	167,788
43.012	Space Technology	Auburn University Oklahoma State University	22-AMSTC-209400-UTNK 1-513463-UTK	\$ 69,289 195,083 32,439	296,811
43.RD	AGN Feeding NGC 4151		JWST-AR-02554.001-A	74,953	-
43.RD	Deep Molecular Survey		JWST-GO-01633.002-A	1,219	-
43.RD	Johns Hopkins (JHUAPL)164325 Thomson	The Johns Hopkins University	164325	18,156	-
43.RD	Recoiling Black Hole		JWST-GO-02701.001A	540	-
43.RD	Univ of New Hampshire 11-107-10 Townsend	University of New Hampshire	11-107	106,968	-
Subtotal Other Programs				\$ 4,004,588	\$ 815,835
Subtotal National Aeronautics and Space Administration				\$ 4,004,588	\$ 815,835
National Endowment for the Arts					
Other Programs					
45.024	Promotion of the Arts Grants to Organizations and Individuals			\$ 2,230	\$ -
Subtotal Other Programs				\$ 2,230	\$ -
Subtotal National Endowment for the Arts				\$ 2,230	\$ -

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
National Endowment for the Humanities					
Other Programs					
45.149	Promotion of the Humanities Division of Preservation and Access			\$ 49,575	\$ -
45.161	Promotion of the Humanities Research			72,958	40,310
45.169	Promotion of the Humanities Office of Digital Humanities			19,105	-
45.RD	AIA HESP-17 Collins	Archaeological Institute of America	DATED 2/14/2020	80	-
Subtotal Other Programs					
Subtotal National Endowment for the Humanities					
The Institute of Museum and Library Services					
Other Programs					
45.312	National Leadership Grants			\$ 115,031	\$ 11,100
45.313	Laura Bush 21st Century Librarian Program			207,044	60,066
Subtotal Other Programs					
Subtotal The Institute of Museum and Library Services					
National Science Foundation					
Other Programs					
47.041	Engineering	University of Missouri Mississippi State University of Agriculture and Applied Science	C00081987-1 060700.364052.01	\$ 6,529,607 73,598 7,428	

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
		The Trustees of Purdue University	10002370-002	9,226	
		The Ohio State University	GR125414	87,164	
		The Ohio State University	SPC-1000006998	365,974	
		University of Arkansas	CHECCS MRA23-P014	30,539	
		University of Arkansas	CHECCSMRAITO#23-P013	19,416	
		The Regents of the University of Michigan	SUBK00014872	32,214	
		University of Texas at San Antonio	1000005809	2,229	
		University of Texas at San Antonio	1000005828	36,123	
		Vanderbilt University	UNIV62410	1,069	
		Vanderbilt University	62476	2,250	
		Vanderbilt University	UNIV61170	104,087	
				<u>\$ 7,300,924</u>	\$ 58,954
47.049	Mathematical and Physical Sciences	Cornell University	79433-20690	\$ 10,430,718	
		Michigan State University	RC115427UTK	35,185	
		Space Telescope Science Institute	HST-GO-15822.002-A	26,410	
		Space Telescope Science Institute	HST-GO-15864.002-A	519	
		Space Telescope Science Institute	HST-GO-16060.002-A	4,245	
		Space Telescope Science Institute	HST-GO-16170.002-A	4,649	
		Space Telescope Science Institute	HST-GO-16170.002-A	53,368	
		The Pennsylvania State University	S003416-NSF	33,988	
		Tulane University of Louisiana	TUL-SCC-560243-22/23	69,435	
		University of Nevada, Reno	UNR-24-30	45,589	
		University of Notre Dame du Lac	204512UTK	16,531	
				<u>\$ 2,070,252</u>	\$ 767,311
47.050	Geosciences	Bowling Green State University	10010192-UNT07	95,280	
		Columbia University	63C(GG009393-04)	8,470	
		Columbia University	63D (GG009393-04)	14,428	
		Columbia University	63E (GG009393-04)	3,849	
		Iowa State University of Science and Technology	026278A	17,436	
		Vanderbilt University	OSA00000157	55,701	
				<u>\$ 7,861,080</u>	\$ 33,318
47.070	Computer and Information Science and Engineering	Arizona State University	ASUB00001072	14,955	
		Colorado State University	SUBAWARD G-63101-01	59,892	
			AMEND 2		
		Columbia University	8 GG019813-01	28,080	

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
		Northeastern University	SUBAWARD 502864-78052 AMEND 4	13,586	
		Texas Tech University	21P656-01	2,892	
		The Ohio State University	60076766	7,190	
		University of Illinois Urbana-Champaign	106262-18706	59,015	
		University of North Carolina at Chapel Hill	5127275	20,540	
		University of Pittsburgh	AWD00004485 012686-4	54,924	
		University of Utah	10061946-TENN-04	321,653	
		University of Utah	10067780-01-UTN	79,754	
		Vanderbilt University	UNIV61697	32,212	
		Wayne State University	SUBAWARD WSU20075	25,029	
				<u>8,580,802</u>	822,801
47.074	Biological Sciences	Bishop Museum of Science and Nature	AGREEMENT 9/20/23	\$ 7,790,660	
		Colorado State University	G-02695-02	6,286	
		North Carolina State University	2019-1753-01	45,026	
		Oregon State University	SI894A-A	65,571	
		Texas A&M University Health Science Center	DEB-1937815	2,054	
		Trustees of Tufts College	NSF026 PO#EP0170440	1,191	
		University of Texas at El Paso	226101097C	5,737	
				<u>11,788</u>	487,934
47.075	Social, Behavioral, and Economic Sciences	Arizona State University	ASUB00001400	\$ 1,442,430	
		Iowa State University of Science and Technology	023608A	39,025	
		The Pennsylvania State University	5634-UT-NSF-0274	37,596	
		The University of Alabama	A23-0490-S002	4,888	
		The University of Texas at Dallas	1907919	1,724	
		University of North Carolina at Wilmington (UNCW)	583420-22-01 Memphis-SUB-INT	49,313	
				26,437	
				<u>1,601,413</u>	551,128
47.076	STEM Education (formerly Education and Human Resources)	Auburn University	21-COSAM-200840-MTSU	\$ 11,518,771	
		Auburn University	21-COSAM-200840-UTNK	27,246	
		Carnegie Mellon University	1123056-474657	21,670	
				39,141	

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
		Fisk University	2117087	3,655	
		Georgia Tech Foundation	AWD-003005-G2	55,866	
		Indian River State College	SUB-2202050-3	17,727	
		Indiana University Indianapolis (formerly Indiana University-Purdue University Indianapolis)	8091	1,741	
		Lorain County Community College	2000539	2,559	
		Missouri State University	21105-3	151,785	
		North Carolina State University	2020-2161-02	8,385	
		Prairie View A&M University	MI800172-S180501	82	
		Somerset Community College	SUBAWARD UNDER PRIME DUE-1902437	58,322	
		Somerset Community College	SUBAWARD UNDER PRIME DUE-2055722	61,165	
		The Board of Regents of the University of Nebraska	23-0536-0062-003	51,530	
		The Board of Regents of the University of Nebraska	25-0536-0066-002	19,920	
		Tuskegee University	34-21220001-76190	42,311	
		University of Illinois Urbana-Champaign	097040-18685	12,679	
		University of Illinois Urbana-Champaign	SUB 097040-17608	10,846	
		University of Illinois Urbana-Champaign	19356	171,181	
		University of Maryland	115552-Z3953202	10,417	
		University of Notre Dame du Lac	204287UTK	349	
47.078	Polar Programs			12,287,348	464,187
47.079	Office of International Science and Engineering			271,309	46,107
		University of Georgia	SUB00002310	\$ 264,401	
		University of South Dakota	UPI700296-TTU1 AMEND 08	4,209	
				22,524	
				291,134	-
47.083	Integrative Activities			\$ 1,369,687	
		University of Florida	SUB000003614	13,155	
		Vanderbilt University	OSA00000167	234,306	
		Vanderbilt University	OSA00000289	19,041	
				1,636,189	2,474

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
47.084	NSF Technology, Innovation, and Partnerships			\$	
		The University of Alabama	A23-0178-S001	43,691	
		University of Kentucky Research Foundation	3200005526-23-288	23,424	
		University of Kentucky Research Foundation	PO# 7800006967	14,320	
		University of Kentucky Research Foundation	3200005526-23-299	8,326	
		University of Kentucky Research Foundation	3200005526-23-297	3,930	
		Vanderbilt University	OSA00000292	3,830	
		Vanderbilt University	OSA00000168	11,919	
				<u>133,711</u>	
				243,151	15,749
47.RD	Collab Res HDR DSC 21-24		2123285	14,043	-
47.RD	IUCRC Federal Membership Phase II Rawn		IUCRC FED MEMBERSHIP	110,000	-
47.RD	Lorain Cnty Comm Clig SUB2000539 Rawn	Lorain County Community College	SUB2000539	50,945	-
47.RD	NSF Advance Budke		Unknown	237	-
47.RD	UARK 22-P009 Fathy	University of Arkansas	22-P009	20,058	-
47.RD	Univ of Arkansas CHECCS MRA #22-P006 Liu	University of Arkansas, Fayetteville	CHECCSMRAITO#22-P006	24,762	-
47.RD	Univ of Arkansas CHECCS #23-P009 Fathy	University of Arkansas	23-P009	32,330	-
Subtotal Other Programs				<u>\$ 53,379,011</u>	<u>\$ 3,249,963</u>
Subtotal National Science Foundation				<u>\$ 53,379,011</u>	<u>\$ 3,249,963</u>
Smithsonian Institution					
Other Programs					
60.RD	Smithsonian Science for the Classroom: Improving Student Achievement Across State Borders and State Standards	Smithsonian Institution	20-PO-620-0000436090	\$ 163,686	\$ -

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
Subtotal Other Programs				\$ 163,686	\$ -
Subtotal Smithsonian Institution				\$ 163,686	\$ -
Tennessee Valley Authority					
Other Programs					
62.RD	Landslide Investigation In TN		7614285	\$ 337	\$ -
62.RD	Wildlife Research-Reptile/Amph18-23		13775	16,289	-
62.RD	TVA PO NUMBER 7339124 REV 1		PO NUMBER 7339124 REV 1	53,887	-
62.RD	TVA PO 6286251		PO 6286251	9,373	-
62.RD	TVA AGREEMENT 6673694 AMEND 2		AGREEMENT 6673694 AMEND 2	5,358	-
62.RD	TVA PO 7408582		PO 7408582	139,621	-
62.RD	TVA PO 7559009		PO 7559009	28,210	-
62.RD	Three3 Dated 12.2.2022 Ellis	Three3, Inc.	DATED 12.2.2023	163,493	-
62.RD	TVA 7415710 Power Signals Reising 23 Yr3		PO 6716797/7006338	32,654	-
62.RD	TVA 9998950 PO 7403570 Horn		9998950 PO 7403570	4,278	-
62.RD	TVA FY23 Tree Improvement-Schlarbaum		PO 7402124	3,397	-
62.RD	TVA FY23 -UTK-Bat Research-Willcox		7428949	8,511	-
62.RD	TVA Investment Challenge Award		F0039014	11,965	-
62.RD	TVA Native Plant Comm FY21-Harper		PO 6925517	38,630	-
62.RD	TVA Native Plant Comm FY22-Harper		PO 7282531	658	-
62.RD	TVA P.O. 7077181 Collett		9998950 PO7077181	3,054	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
62.RD	TVA Plant Comm Research FY23-Harper		PO 7492224	26,958	-
62.RD	TVA PO 7584988 Horn		99998950 PO 7584988	296	-
62.RD	TVA PO7382028 River Line Mix 22-23		99998950 - PO7382028	324,736	-
62.RD	TVA Summer Tri-Colored Bats 2022-Willcox		PO 7178004	2,182	-
62.RD	TVA Tree Improvement FY 17-Schlarbaum		2646637/3357438	16,241	-
Subtotal Other Programs				\$ 890,128	\$ -
Subtotal Tennessee Valley Authority				\$ 890,128	\$ -
Department of Veterans Affairs					
VA Health Administration Center					
64.054	Research and Development			\$ 1,915,372	\$ -
Subtotal VA Health Administration Center				\$ 1,915,372	\$ -
Other Programs					
64.RD	Support of Veterans Service Office		11908142	\$ 13,072	\$ -
64.RD	US Dept of Veterans Dated 8.14.20 Langston		DATED 8.14.2020 GRA	23,228	-
Subtotal Other Programs				\$ 36,300	\$ -
Subtotal Department of Veterans Affairs				\$ 1,951,672	\$ -
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	CA2220060	\$ 128,615	-

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
		University of Utah	10060780-01-ETSU	14,322	\$ 142,937
66.309	Surveys, Studies, Investigations, Training and Special Purpose Activities Relating to Environmental Justice	RTI International	2-340-0219134-67597L		41,626
66.461	Regional Wetland Program Development Grants				7,885
66.509	Science To Achieve Results (STAR) Research Program	The Ohio State University University of Wisconsin-Madison	SPC-10000389 0000002660	\$ 24,463 26,091	-
66.516	P3 Award: National Student Design Competition for Sustainability				15,882
66.814	Brownfields Training, Research, and Technical Assistance Grants and Cooperative Agreements	Kansas State University	A24-0049-001		72,919
Subtotal Other Programs					
Subtotal Environmental Protection Agency					
Nuclear Regulatory Commission					
Other Programs					
77.008	U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program			\$ 545,817	\$ 61,257
Subtotal Other Programs					
Subtotal Nuclear Regulatory Commission					
Department of Energy					
Other Programs					
81.049	Office of Science Financial Assistance Program	Case Western Reserve University Duke University	RES513718 323-0298	\$ 13,368,294 457,149 173,441	

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
		Georgia Institute of Technology	AWD-102138-G1	86,860	
		Indiana University Bloomington	9842	85,469	
		Michigan State University	RC111555 - MTSU	105,931	
		Murray State University	DE-SC022228	25,397	
		Northwestern University	60063420 UTN	194,767	
		The Pennsylvania State University	S003601-USDOE	160,706	
		The Regents of the University of California, San Diego	705730	66,307	
		The Regents of the University of California, Davis	A18-0253-S001	28,775	
		The Regents of the University of California, Los Angeles	0000039624	32,654	
		University of Chicago	FP069705	16,327	
		The Regents of the University of New Mexico	327163-87H2	85,360	
		University of Washington	UWSC14344	184,096	
		Virginia Polytechnic Institute and State University	429447-19121	44,541	
				<u>15,116,074</u>	<u>\$ 952,993</u>
81.086	Conservation Research and Development	Chattanooga Area Regional Transportation Authority	DE-EE0009212 SUB	\$ 3,352,529	
		North Carolina State University	2014-0654-95	4,243	
		The Pennsylvania State University	S002932-USDOE	71,802	
		The University of Alabama	A19-0455-S001	32,204	
		The University of Texas at Austin	SUBAWARD UTA20-001055 AMEND 3	59,025	
				29,764	
				<u>3,549,567</u>	<u>1,331,592</u>
81.087	Renewable Energy Research and Development	Electric Power Research Institute	PO#4700010744	\$ 3,576,490	
		REMADE Institute	20-01-MM-4044	3,053	
		Texas A&M University	M2001873	101,161	
		Texas A&M University	M2204020	13,178	
				47,409	
				<u>3,741,291</u>	<u>292,402</u>
81.089	Fossil Energy Research and Development	Collaborative Composite Solutions Corporation	CORE-CM-001	\$ 469,785	
		The University of Alabama	A23-0463-S001	189,863	
				<u>64,435</u>	<u>112,362</u>

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
81.112	Stewardship Science Grant Program	Texas A&M University Texas A&M University University of Illinois Chicago	M2100674 M2400613 17996	\$ 321,991 24,432 24,458 <u>121,414</u>	492,295
81.113	Defense Nuclear Nonproliferation Research	The Regents of the University of California University of Florida The Regents of the University of Michigan	00010838 SUB00003935 PO 3005795617	\$ 793,613 46,920 167,379 <u> </u>	-
81.121	Nuclear Energy Research, Development and Demonstration	North Carolina State University The Research Foundation for the State University of New York University of Illinois Urbana-Champaign The Regents of the University of Michigan The Regents of the University of Michigan The Regents of the University of Michigan The Regents of the University of New Mexico	2022-2822-01 98639/1185282/2 SUB 097183-17666 SUBK00012631 SUBK00018630 SUBK00019032 327166-87H2	\$ 2,560,924 44,714 82,581 5,178 83,497 169,675 29,960 8,786 <u> </u>	1,007,912
81.123	National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	Prairie View A&M University University of Texas	M2000610-S200501 226160671C	\$ (15,511) 225,700 <u> </u>	2,985,315
81.124	Predictive Science Academic Alliance Program	The Regents of the University of New Mexico Regents of the University of Colorado The Regents of the University of New Mexico	SUBAWARD 663033-87HK 1559909 66033-87H2	\$ 132,256 51,436 71,182 <u> </u>	-
				<u>210,189</u>	800,895

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
81.135	Advanced Research Projects Agency - Energy	Mississippi State University of Agriculture and Applied Science The Research Foundation for the State University of New York The Research Foundation for the State University of New York University of Illinois Urbana- Champaign University of Illinois Urbana- Champaign	080100.331947.02 1176279-2-94863 90589/2/1166708 114881-19777 100499-19557	\$ 3,086,259 94,497 252,550 180,895 11,399 10,477	254,874
81.137	Minority Economic Impact			<u>3,636,077</u>	1,093,469
81.RD	Academic Support of Post Quantum Cryptography for Nonproliferation and Arms Control	Oak Ridge National Laboratory	PO 4000218998	1,816,753	750,371
81.RD	Alliance for Sustainable Energy - Ginder	Alliance for Sustainable Energy, LLC	WIND TURBINE PRIZE	45,031	-
81.RD	Alliance Sustain Energy 2021-10753 Liu	Alliance for Sustainable Energy, LLC	SUB-2021-10753	97,369	-
81.RD	Ames Laboratory SC-20-530 3.3.16 Subcont		SC-20-530	112,483	-
81.RD	Ames Laboratory SC-20-531 (52%) Keffer		SC-20-531	7,087	-
81.RD	Argonne National Lab 4F-60044 Dongarra		4F-60044	126,070	-
81.RD	Argonne Natl Lab 1F-60426 Taufer		1F-60426	12,787	-
81.RD	Argonne Natl Lab 4F-60063 Taufer		4F-60063	19,833	-
81.RD	Argonne Natl Lab IF-60259 (52%) Sun		IF-60259	16	-
81.RD	Battelle Energy Alliance 259902 Brown		259902	6,720	-
81.RD	Battelle Energy Alliance 262448 Maldonado		262448	110,344	-
81.RD	Battelle Energy Alliance 265480 Maldonado		265480	102,409	-

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Expenditures/Issues	
				Total	Passed Through to Subrecipients
81.RD	Battelle Savannah River 0000657977 Dadmu		0000657977	23,430	-
81.RD	Brookhaven National Lab 420542 Dai		420542	204,139	-
81.RD	CNS 4300171881 Kobza		4300171881	30,009	-
81.RD	CNS 4300175223 Allard		4300175223	10,743	-
81.RD	CNS 4300175264 Medal		4300175264	207,889	-
81.RD	CNS 4300176247 Allard		4300176247	115,510	-
81.RD	CNS LLC 4300157596 Mihalezo		4300157596	364	-
81.RD	CNS LLC 4300161270 Hall		4300161270	52,017	-
81.RD	CNS LLC 4300163177 NMIP Exercises Hail		4300163177	19,425	-
81.RD	CNS LLC 4300168494 Hall		4300168494	245,889	-
81.RD	CNS LLC 4300172696 FY23 Item #2 Hayward		4300172696	11,256	-
81.RD	CNS LLC 4300175493 Allard		4300175493	155,071	-
81.RD	CNS LLC 4300176116 Li		4300176116	174,625	-
81.RD	CNS LLC 4300176397 Yu		4300176397	134,915	-
81.RD	CNS LLC 4300176594 Haywood		4300176594	14,050	-
81.RD	CNS LLC 4300176869 Li		4300176869	177,035	-
81.RD	CNS LLC 4300178381 Cathey		4300178381	28,852	-
81.RD	CNS LLC 4300178445 Allard		4300178445	37,178	-
81.RD	CNS LLC 4300178463 Allard		4300178463	86,583	-
81.RD	CNS LLC 4300178612 Berg		4300178612	80,533	-
81.RD	CNS LLC 4300178680 Allard		4300178680	114,164	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Expenditures/Issues	
				Total	Passed Through to Subrecipients
81.RD	CNS LLC 4300178747 Counce		4300178747	133,622	-
81.RD	CNS LLC 4300179234 Schmitz		4300179234	64,404	-
81.RD	CNS LLC 4300179269 Kallstrom		4300179269	71,968	-
81.RD	CNS LLC 4300180988 Coble		4300180988	416,590	-
81.RD	CNS LLC 4300181133 Allard		4300181133	128,947	-
81.RD	CNS LLC 4300181212 Berg		4300181212	12,913	-
81.RD	CNS LLC 4300181489 Rack		4300181489	75,961	-
81.RD	CNS LLC 4300182007 Allard		4300182007	118,464	-
81.RD	CNS LLC 4300183762 Li		4300183762	303,465	-
81.RD	CNS LLC 4300184636 Allard		4300184636	84,575	-
81.RD	CNS LLC 4300184778 Li		4300184778	432,191	-
81.RD	CNS LLC 4300185324 Hayward		4300185324	203,848	-
81.RD	CNS LLC 4300186945 NPFIE TAP Hall		4300186945	29,975	-
81.RD	CNS, LLC 4300173153 Rack		4300173153	10,404	-
81.RD	CNS, LLC 4300176243 Schmitz		4300176243	130,038	-
81.RD	CNS, LLC 4300176745 Hayward		4300176745	220,457	-
81.RD	CNS, LLC 4300176809 Hayward		4300176809	33,360	-
81.RD	CNS, LLC 4300177202 Jared		4300177202	98,685	-
81.RD	CNS, LLC 4300180851 Jared		4300180851	93,017	-
81.RD	CNS, LLC 4300181640 Abedi		4300181640	20,000	-
81.RD	CNS, LLC 4300182282 Rack		4300182282	120,890	-

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Expenditures/Issues	
				Total	Passed Through to Subrecipients
81.RD	CNS, LLC 4300182411 Rack		4300182411	109,540	-
81.RD	CURRENT Membership - Federal - Liu		MEMBERSHIP AGREEMENT	114,874	-
81.RD	Development and Improvement of High-Resolution Flood2D-GPU Modeling for Titan HPC Environment	Oak Ridge National Laboratory	SUBCONTRACT 4000164401 MOD 09	25,671	-
81.RD	DOE EERE ADVANCE Penchoff		Unknown	79,211	-
81.RD	FERMI Research Alliance 656578 Spanier		656578	74,730	-
81.RD	FERMI Research Alliance 688496 Lee		688496	8,261	-
81.RD	Honeywell FM&T LLC N000046035 Hall		PO# N000046035	603,236	-
81.RD	Honeywell FM&T LLC N000471446 Dadmun		N000471446	53,897	-
81.RD	Honeywell FM&T LLC N000471764 Kilbey		N000471764	41,956	-
81.RD	Honeywell FM&T LLC N000472250 Dadmun		N000472250	46,171	-
81.RD	Honeywell FM&T LLC N000472258 Compton		N000472258	81,037	-
81.RD	Honeywell FM&T LLC N000484071 Stein		PO# N000484071	10,838	-
81.RD	Honeywell FM&T LLC N000514043 Kilbey		N000514043	31,803	-
81.RD	Honeywell FM&T LLC N000514044 Dadmun		N000514044	51,039	-
81.RD	Honeywell FM&T LLC N000519838 Dadmun		N000519838	57,729	-
81.RD	Honeywell FM&T LLC N000524574 Compton		N000524574	22,395	-
81.RD	Honeywell FM&T N000051126 Chapel Gore		PO#N000051126	20,434	-
81.RD	Jefferson Science Assoc 22-D0339 Fomin	Jefferson Science Associates, LLC	22-D0339	64,916	-
81.RD	Jefferson Science Assoc 24-C0387 Nguyen	Jefferson Science Associates, LLC	24-C0387 #425432	53,153	-
81.RD	LANL 631186 Dadmun		631186 EP105688	79,683	-
81.RD	LANL C3649 Sobes		C3649 EP158449	118,189	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
81.RD	LANL C4269 Blondel		C4269 CW45967	57,078	-
81.RD	Lawrence Berk Nat Lab 7547454 Hayward 53		7547454	42,678	-
81.RD	Lawrence Berkeley Nat Lab 7596140 Hazen		7596140	584,265	-
81.RD	LLNL B639298 Taufer		B639298	936	-
81.RD	LLNL B639759 SLATE Anzt		B639759	108,764	-
81.RD	LLNL B653802 Tomov		B653802	48,420	-
81.RD	LLNL B654227 Luszezek		B654227	125,814	-
81.RD	LLNL B656372 Sobes		B656372	95,598	-
81.RD	LLNL B657342 Bogetic		B657342	34,125	-
81.RD	LLNL B657633 Taufer		B657633	94,589	-
81.RD	LLNL B657773 Taufer		B657773	71,441	-
81.RD	LLNL B658309 Bogetic		B658309	29,574	-
81.RD	LLNL B661728 Casali		B661728	47,919	-
81.RD	LLNL B663302 Taufer		B663302	15,539	-
81.RD	LLNL HPC B659144 Skjellum 23		B659144	12,554	-
81.RD	Los Alamos Natl Lab 18398 Batista		18398 EP49325 C1986	20,671	-
81.RD	Los Alamos Natl Lab 425211 53% Wirth		425211 EP100611	5,812	-
81.RD	Los Alamos Natl Lab 578453 C3268 Wirth		578453 C3268EP112730	105,125	-
81.RD	Los Alamos Natl Lab 578453 C3792 Taufer		C3792 EP179945	125,588	-
81.RD	Los Alamos Natl Lab CW13617 Hayward		CW13617-EP35246C1545	18,853	-
81.RD	Los Alamos Natl Lab CW33483 Batista		CW33483 EP207153	276,136	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
81.RD	Network Attack Detection in Controller Area Networks of Heavy Vehicles	Oak Ridge National Laboratory	SUBCONTRACT CW39426 MOD 2 PO 4000203405	20,198	-
81.RD	NREL SUB-2022-10046 Sun		SUB-2022-10046	37,448	-
81.RD	NREL SUB-2023-10236 Singh		SUB-2023-10236	76,372	-
81.RD	Nuclear Hybrid Energy Systems: Desalination Case Study	Oak Ridge National Laboratory	SUBCONTRACT 4000153274 MOD 6	5,461	-
81.RD	PNNL Battelle 719638 Kalinin		719638	17,012	-
81.RD	Proof of Concept of Steel to AL Alloy Transitions Joints by Wire Additive Manufacturing	Oak Ridge National Laboratory	PO 4000206210 VERSION 1	33,238	-
81.RD	Sandia Nat Lab 2471789 Huang		2471789	73,925	-
81.RD	Sandia Nat Lab PO 2464477 Hattar		PO2464477	18,543	-
81.RD	Sandia Nat Lab PO 2464531 Hattar		2464531	137,932	-
81.RD	Sandia Nat Lab PO 2467178 Hattar		PO 2467178	96,020	-
81.RD	Sandia Nat Lab PO 2508709 Wirth		PO 2508709	32,015	-
81.RD	Sandia Nat Lab PO 2558138 Bradley		2558138	22,516	-
81.RD	Sandia National Lab 2434466 Bouteiller		2434466	40,004	-
81.RD	Sandia National Lab PO 2179955 Taufer		PO 2179955	96,939	-
81.RD	Sandia National Lab PO 2335792 Dai		PO 2335792	162,433	-
81.RD	Sandia National Lab PO 2421545 Schuman		PO 2421545	59,948	-
81.RD	Sandia National Lab PO2149053 51Luszezek		PO 2149053	124,265	-
81.RD	Sandia Natl Lab PO 2590757 Chen		PO NO. 2590757	21,981	-
81.RD	Sandia PO2214846 ATSE Spack Skjellum 21		PO 2214846	6,566	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
81.RD	UCOR Senior Design Stanfill		SENIOR DESIGN	475	-
81.RD	Univ of Michigan SUBK00008627 Wirth	The Regents of the University of Michigan	SUBK00008627	100,656	-
81.RD	UT-Battelle		B0199BTL	19,576,571	-
Subtotal Other Programs				<u>\$ 63,389,625</u>	<u>\$ 5,334,084</u>
Subtotal Department of Energy				<u>\$ 63,389,625</u>	<u>\$ 5,334,084</u>
Department of Education					
Office of Postsecondary Education					
84.031A	Higher Education Institutional Aid			\$ 590,942	\$ -
84.116	Fund for the Improvement of Postsecondary Education			61,713	-
84.120	Minority Science and Engineering Improvement			214,775	-
Subtotal Office of Postsecondary Education				<u>\$ 867,430</u>	<u>\$ -</u>
Office of Special Education and Rehabilitative Services					
84.129	Rehabilitation Long-Term Training			\$ 72,699	\$ -
84.263	Innovative Rehabilitation Training			413,909	-
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	82,283	-
Subtotal Office of Special Education and Rehabilitative Services				<u>\$ 568,891</u>	<u>\$ -</u>
Office of Elementary and Secondary Education					

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
84.215	Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects	Seeding Success	Seeding2022	\$ 340,250	\$ -
84.287	Twenty-First Century Community Learning Centers	Virginia Department of Education	ZOB092023	70,087	-
84.351A	Arts in Education			329,504	-
Subtotal Office of Elementary and Secondary Education				\$ 739,841	\$ -
Institute of Education Sciences					
84.305A	Education Research Grants Program	Educational Testing Services Georgia State University University of Virginia WestEd	UoM-ED-305A SOW 01 SP00015519-02 GR100529.SUB00000058 S-00019791	\$ 709,630 18,017 91,252 83,620 174,757	-
84.305D	Statistical and Research Methodology in Education	Michigan State University	RC113591-UTK	27,856	-
84.305N	Research Networks Focused on Critical Problems of Education Policy and Practice	Georgia State University	SP00015050-01	42,510	-
84.324	Research in Special Education	Georgia State University University of Kansas	SP00013866-04 FY2024-046	\$ 367,110 48,647 98,172	236,041
Subtotal Institute of Education Sciences				\$ 1,147,642	\$ 236,041
Subtotal Department of Education				\$ 1,661,571	\$ 260,443
				\$ 3,837,733	\$ 260,443
Delta Regional Authority					
Other Programs					
90.200	Delta Regional Authority			\$ 433,051	\$ -
Subtotal Other Programs				\$ 433,051	\$ -

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
Subtotal Delta Regional Authority					
				\$ 433,051	\$ -
Department of Health and Human Services					
Administration for Community Living (ACL)					
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services			\$ 285,614	\$ 45,867
93.433	ACL National Institute on Disability, Independent Living, and Rehabilitation Research	University of Oregon	239750A	5,815	-
Subtotal Administration for Community Living (ACL)				\$ 291,429	\$ 45,867
Centers for Disease Control and Prevention					
93.080	Blood Disorder Program: Prevention, Surveillance, and Research			\$ 76,744	\$ 51,169
93.084	Prevention of Disease, Disability, and Death by Infectious Diseases	North Carolina State University	PAM-P20-002294-SA01	100,822	-
93.322	CSELS Partnership: Strengthening Public Health Laboratories			13,138	-
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	G21 1288	66,298	-
93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	National Network of Public Health Institutes	AG-1189	18,376	-
93.941	HIV Demonstration, Research, Public and Professional Education Projects	Meharry Medical College	210119RC005	\$ 78,550	-
				<u>79,968</u>	<u>158,518</u>

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.943	Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups			127,734	26,633
93.967	CDC's Collaboration with Academia to Strengthen Public Health	Shelby County Health Department	SNE110E000078-02-00	\$ 1,834,497	
		Shelby County Health Department	CA2404032	<u>103,143</u>	
	Subtotal Centers for Disease Control and Prevention			<u>1,937,640</u>	<u>264,405</u>
				<u>\$ 2,499,270</u>	<u>\$ 342,207</u>
Food and Drug Administration					
93.103	Food and Drug Administration Research			\$ 257,949	\$ -
	Subtotal Food and Drug Administration			<u>\$ 257,949</u>	<u>\$ -</u>
Health Resources and Services Administration					
93.110	Maternal and Child Health Federal Consolidated Programs			\$ 109,329	\$ -
93.155	Rural Health Research Centers			797,793	467,575
93.157	Centers of Excellence	Rutgers, The State University of New Jersey	#2752 PO25381379	19,639	-
93.191	Graduate Psychology Education			315,637	36,108
93.247	Advanced Nursing Education Workforce Grant Program			332,580	-
93.300	National Center for Health Workforce Analysis	University of Minnesota	P010074155	103,894	-
93.365	Sickle Cell Treatment Demonstration Program	St. Jude Children's Research Hospital	EMC42461 02	\$ 1,258	
		St. Jude Children's Research Hospital	GR-0003548-003764	<u>40,537</u>	
		St. Jude Children's Research Hospital	GR-003183-PO8127642	<u>6,324</u>	
				48,119	-
93.732	Mental and Behavioral Health Education and Training Grants			1,034,712	148,132

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.822	Health Careers Opportunity Program (HCOP)			172,425	-
93.912	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement			58,609	23,675
93.969	PPHF Geriatric Education Centers	Vanderbilt University	VUMC84068	12,576	-
93.994	Maternal and Child Health Services Block Grant to the States	North Dakota Department of Health	G21 1288	44,805	-
Subtotal Health Resources and Services Administration				\$ 3,050,118	\$ 675,490

National Institutes of Health

93.113	Environmental Health	University of Oklahoma Health Sciences Center	RS20200318-01	1,611,569	
		Bowling Green State University	10009736-UNT07	30,776	
		Emory University	A461071	47,525	
		Emory University	A741446	190,248	
		Seattle Children's Hospital	ES-033758-01	12,964	
		The Regents of the University of California, Davis	A20-1849-S001	53,828	
		The Regents of the University of California, Davis	ES-031701-05	50,248	
				\$ 2,011,449	\$ 31,717
93.121	Oral Diseases and Disorders Research	Fred Hutchinson Cancer Research Center	0001128755	931,665	
		Oregon Health & Science University	1015455-ETSU	55,077	
		Texas A&M University	M2402269	1,063	
		State University of Iowa	S04146-01	4,668	
				15,932	368,358
93.142	NIEHS Hazardous Waste Worker Health and Safety Training	University of Minnesota	SU45ES006184-31	309,837	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.143	NIEHS Superfund Hazardous Substances_Basic Research and Education	The University of Alabama at Birmingham University of Utah	000523056-SC002 10058542-04-ETSU	\$ 48,000 21,669	-
93.172	Human Genome Research	The Regents of the University of California University of Florida	HG-013017-01 SUB0003146	\$ 6,436 21,836	-
93.173	Research Related to Deafness and Communication Disorders	University of Florida	SUB000003157	\$ 1,723,250 24,084	-
93.213	Research and Training in Complementary and Integrative Health	Texas Tech University The University of Texas at Austin University of Mississippi	SUBCONTR 21F176-01 UTAUUS-SUB00001197 AT-010838-02	\$ 903,363 2,978 34,260 164,922	22,513
93.242	Mental Health Research Grants	University of Washington University of Washington	OD-023271-08 UWSC10697	\$ 1,074,856 51,252 236,244	-
93.273	Alcohol Research Programs	Louisiana State University Health Sciences Center University of Florida University of Florida University of Kansas Center for Research University of Virginia University of Wisconsin-Milwaukee University of Wisconsin-Milwaukee University of Wisconsin-Milwaukee Washington State University	24-22-100 2121-1008-00-A AA-028200-04 FY2021-051 AWD-004212.GR101204 203405426 223405556 SUBAWARD 243405610 133552-SPC002479	\$ 2,509,981 108,159 98,356 40,611 8,050 52,744 234,111 52,165 4,179 35,850	-
93.279	Drug Abuse and Addiction Research Programs			\$ 4,158,073	48,676

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
		Boston University	XIM1PN3KGE7	37,079	
		Duke University	303001368	18,795	
		Florida International University	469	7,639	
		George Mason University	E2052483/1U2CDA050097	11,944	
		Medical University of South Carolina	A24-0070-S001	17,125	
		The Regents of the University of California, San Diego	122779013	123,042	
		The Regents of the University of California, San Diego	122779013(S9002412)	113	
		University of Chicago	3UH3DA044829-05S1	3,598	
		University of Connecticut	UCHC7-165926980	28,634	
				4,406,042	297,210
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health				1,879,362
93.307	Minority Health and Health Disparities Research	The Regents of the University of Michigan	SUBK00013083	\$ 690,840	
		University of Pittsburgh	MD-0116778-05	25,838	
		University of Texas Southwestern Medical Center	GMO230913 P02772	32,758	
		Vanderbilt University Medical Center	R61MD019323	17,415	
		Wayne State University	WSU 23105-A1	66,142	
		Wayne State University	WSU23105	2,497	
		Wayne State University	WSU23106-A2	5,359.00	
				95,702.00	24,559
93.310	Trans-NIH Research Support	Delta Health Alliance	DHASub2024	\$ 1,512,829	
		Duke University Medical Center	A032483	89,322	
				8,522	186,163
93.351	Research Infrastructure Programs	Baptist Cancer Center	2R01CA172253-06	1,610,673	
		Emory University	A805094	616,949	
93.361	Nursing Research	Emory University	XIM1PN3KGE7	426,582	
		Medical University of South Carolina	A00-3206-S003	1,640,666	
93.393	Cancer Cause and Prevention Research			82,205	
				303	
				19,150	
				10,613	34,199

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients		
93.394	Cancer Detection and Diagnosis Research	Medical University of South Carolina	A21-0023-S001	15,259	2,275,574		
		Medical University of South Carolina	A22-0235-S001	22,923			
		Medical University of South Carolina	A23-0073-S001	20,893			
		Medical University of South Carolina	A24-0027-S001	10,330			
		University of Utah	10045740-02	42,021			
		University of Utah	10059766-03	107,211			
		University of Utah	AA-029447-03	10,179			
		University of Utah	CA-206110-07	27,365			
		University of Utah	CA-254108-02	9,158			
		University of Utah	Unknown	114,235			
		University of Utah	XIMP3KGE7	45,430			
		Vanderbilt University	61671	46,675			
		Vanderbilt University	VUMC77111	12,682			
		Wake Forest University	13323241-11000000752	9,078			
		Wake Forest University	CA-261834-03	29,198			
						\$ 171,759	5,740
				10,454			
				35,449			
				34,775			
				147,721			
				26,928			
				427,086			
				\$ 3,447,573			
				896			
				1,822			
				143			
				10			
				2,774			
				205,507			
				109,272			
				3,767,997			
				1,499,881			
93.395	Cancer Treatment Research	NRG Oncology Foundation, Inc	CA-180868-11	3,447,573	-		
		NRG Oncology Foundation, Inc	NRG-HAYES-GY10	896			
93.396	Cancer Biology Research	The Regents of the University of Michigan	SUBK00008228	1,822	602,987		
		University of Nebraska Medical Center	34-2005-2111-001	10			
		University of Nebraska Medical Center	34-2005-2111-001	2,774			
		University of North Carolina at Chapel Hill	5113654	205,507			
		University of North Carolina at Chapel Hill	CA-233333-06	109,272			
						3,767,997	
						1,499,881	
						445,043	

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.397	Cancer Centers Support Grants	Vanderbilt University Medical Center Corp	VUMC115295	\$ 685,826 64,286	750,112
93.398	Cancer Research Manpower				64,807
93.399	Cancer Control	NRG Oncology Foundation, Inc	NCORP-BARTON-GY9		1,022
93.837	Cardiovascular Diseases Research	Augusta University Temple University The Medical College of Wisconsin, Inc. The Research Institute at Nationwide Children's Hospital The Research Institute at Nationwide Children's Hospital Wake Forest University	38126-1 268595-UTK HL-154254-03 700313-0224-00 700313-0225-00 23693204111000001867	\$ 6,298,094 127,527 31,115 51,950 11,094 5,444 70,574	- - - - - 78,479
93.838	Lung Diseases Research	Colorado State University Duke University Medical Center	FY22.1126.025 HL-147833-03	\$ 66,446 3,972	70,418
93.839	Blood Diseases and Resources Research	The Regents of the University of Michigan The University of Alabama at Birmingham	SUBK00018369 HL-153386-04	\$ 1,274,830 10,890 46,138	432,621
93.846	Arthritis, Musculoskeletal and Skin Diseases Research	University of Pennsylvania Vanderbilt University Medical Center Vanderbilt University Medical Center	A23-0091-003 OSA00000 X1M1PN3KG3E7	\$ 497,368 341,842 3,065 76,447	918,722
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	Case Western Reserve University Case Western Reserve University Case Western Reserve University	DK-094157-13 DK-116723-02 RES600207	\$ 5,610,781 127,437 2 3,097	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
		Cedar-Sinai Medical Center	PO # 2010054	12,606	
		Clemson University	2537-209-2016078	39,194	
		Eastern Virginia Medical School	S27141-20	962	
		Emory University	A748334	28,406	
		Emory University	DK-111024	2,015	
		Georgia State University	SP00013852-03	123,829	
		Georgia State University	SP00015560-02	97,490	
		Georgia State University	SP0001556-02	23,598	
		The Johns Hopkins University	2005479514	377	
		Louisiana State University and Agricultural and Mechanical College	DK1238183-2020-70-UT	9,003	
		Midwestern University	11-1153-7116-5785	11,709	
		New York University	24-A0-00-1011911	14,850	
		Northwestern University	60059865	14,491	
		Rutgers, The State University of New Jersey	2662	110,883	
		The Ohio State University Research Foundation	SPC1000006722	184,870	
		The Ohio State University Research Foundation	X1M1PN3KG3E7	16,805	
		The University of Alabama	CA-229997-06	5,740	
		The University of Alabama	X1M1PN3KG3E7	103,878	
		The University of Alabama at Birmingham	000528180-SC001	21,459	
		The University of Alabama at Birmingham	AT-011310-03	135,676	
		University of Arizona	713032	15,572	
		The Regents of the University of California, Irvine	2020-1396	7,544	
		University of Chicago	AWD100319SUB00001056	11,919	
		The Regents of the University of Michigan	SUBK00019812	12,410	
		University of Missouri-Kansas City	HL-151735-04	33,414	
				6,780,017	704,842
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders			\$ 3,802,768	
		Emory University	A805094	280,435	
		Emory University	A952476	15,533	
		The Johns Hopkins University	2006301569	9,436	
		University of Cincinnati	011337-139058	36,444	
		University of Cincinnati	012343-139058	1,482	

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.855	Allergy and Infectious Diseases Research	University of Cincinnati Washington University in St. Louis	013888-139058 WU-24-0470	5,607 <u>2,079</u>	4,153,784 226,428
		Boston Children's Hospital Colorado State University Colorado State University Emory University Emory University City University of New York (CUNY) Hunter College Louisiana State University and Agricultural and Mechanical College State University of Iowa State University of Iowa The Regents of the University of California, San Francisco The Regents of the University of California, San Diego The Regents of the University of California, San Diego University of Maryland, College Park University of Maryland, College Park University of Minnesota Twin Cities University of Minnesota Twin Cities University of North Carolina at Chapel Hill University of North Carolina at Chapel Hill University of North Carolina at Chapel Hill University of Oklahoma University of Wisconsin-Madison Vanderbilt University West Virginia University Research Corporation	GENFD0002242201 G-03441-01 Unknown AI-161570-03 XIM1PN3KG3E7 AI-17417-01 PO-0000261846 AI-139267-05 S00943-01 14735SC 704353 AI-069536-181 19179 AI-150574-04 AI-171954-02 P010276635 5122352 5125074 AI-171292-03 SUBCONTRACT# 2015-13 0000001481 XIM1PN3KGE7 20-071-ETSU	\$ 13,903,342 124,580 202,527 9,410 74,578 62 165,224 65,400 241,458 531 15,186 20,141 28,842 19,492 304,937 31,343 286,296 333 448,338 76,902 24,885 32,425 84,012 17,218	16,177,462 1,574,046
93.859	Biomedical Research and Research Training	California Institute of Technology Jackson Laboratory	S528740 5 R01 GM 070683-16	\$ 7,240,469 231,483 2,099	

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.865	Child Health and Human Development Extramural Research	The Trustees of Purdue University	11001041-064	3,876	
		St. Jude Children's Research Hospital	GR-0010107-022217	54,734	
		Virginia Polytechnic Institute and State University	412698-19A62	74,450	
		University of Nebraska Medical Center	34-2005-2111-001	2,568	
		University of Nebraska Medical Center	34-2005-2116-001	45,154	
		University of Nebraska Medical Center	34-2005-2121-001	6,177	
		University of Nebraska Medical Center	34-2005-2121-101	568	
		University of Toledo	N-2024-02	5,856	
				7,667,434	460,115
				\$ 573,599	
				7,268	
				22,137	
				486	
		115,102			
		60,072			
		20,733			
		8,587			
		22,858			
		9,727			
		840,569			
93.866	Aging Research	Drexel University	900292 PO# U0283484	7,536,153	
		Emory University	A579742	50,839	
		Northwestern University	60057241	163,932	
		The George Washington University	AG-078558-02	32,729	
		The George Washington University	S-DPA2223-LM09	253,391	
		The Ohio State University Research Foundation	AG-059861-05	47,583	
				39,757	
		Tulane University of Louisiana	TUL-HSC-560710-22/23	56,576	
		Tulane University of Louisiana	TUL-HSC-561564-23/24	94,420	
		University of Nevada, Las Vegas	GRI7955	61,555	
		University of Texas Southwestern Medical Center	GMO231009 PO2801	34,233	
		Virginia Polytechnic Institute and State University	412788-19F55	302,453	
		Wake Forest University	1826-32841-110000021	64,966	
		\$ 7,536,153			
		50,839			
		163,932			
		32,729			
		253,391			
		47,583			
		39,757			
		56,576			
		94,420			
		61,555			
		34,233			
		302,453			
		64,966			
		840,569			

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
93.867	Vision Research	Wake Forest University	1826-32841-110001044	4,128	8,742,715
		Oklahoma State University	1-506672-UTK	\$ 2,612,981	
		University of Illinois Urbana-Champaign	19271	67,100	
		University of Illinois Urbana-Champaign	EY034716-03	172,302	
				16,935	
93.879	Medical Library Assistance			2,869,318	206,738
				196,015	14,129
				\$ 85,793,795	\$ 7,803,837
Subtotal National Institutes of Health					
Administration for Children and Families					
93.575	Child Care and Development Block Grant	University of Massachusetts Amherst	B001358076	\$ 3,048	\$ -
				\$ 3,048	\$ -
Subtotal Administration for Children and Families					
Agency for Healthcare Research and Quality					
93.226	Research on Healthcare Costs, Quality and Outcomes			\$ 1,251,208	\$ 656,476
				\$ 1,251,208	\$ 656,476
Subtotal Agency for Healthcare Research and Quality					
Substance Abuse and Mental Health Services Administration					
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance			\$ 110,082	
		Memphis Shelby County Schools	MSCSSEED	37,965	
		Power of Putnam, Incorporated	SUB UNDER FOA NO. SP-20-002	11,292	
		University of Tennessee Health Science Center	24-2321-ETSU	55,746	
				\$ 215,085	\$ -
				\$ 215,085	\$ -
Subtotal Substance Abuse and Mental Health Services Administration					

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
Centers for Medicare and Medicaid Services					
93.778	Medical Assistance Program	University Health System, Inc.	Unknown	\$ 116,634	\$ -
Subtotal Centers for Medicare and Medicaid Services					
Office of Assistant Secretary for Health					
93.137	Community Programs to Improve Minority Health Grant Program	City of Memphis Fire Department	CPIMP 211234	\$ 5,429	\$ -
Subtotal Office of Assistant Secretary for Health					
Other Programs					
93.RD	CAN DO Houston Year 2 Barroso	CAN DO Houston	YEAR 2	\$ 6,500	\$ -
93.RD	FDA 75F40121C00154		75F40121C00154	80,114	-
93.RD	Northwestern Univer SMART Plammatter	Northwestern University	SMARTER WEIGHT LOSS	17,358	-
93.RD	Texas Biomedical Research Math Langston	Texas Biomedical Research Institute	MATH	62,503	-
Subtotal Other Programs					
Subtotal Department of Health and Human Services					
Social Security Administration					
Other Programs					
96.007	Social Security Research and Demonstration	Boston College	5107175-BC23-S2	\$ 21,452	\$ -
Subtotal Other Programs					
Subtotal Social Security Administration					
Department of Homeland Security					

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
Federal Emergency Management Agency					
97.005	State and Local Homeland Security National Training Program			\$ 3,419	
		The Center for Rural Development	EMW-2019-CA-00048	47,225	
		The Center for Rural Development	EMW-2021-CA-00097	14,021	
		The University of Texas at Austin	UTAUS-SUB00000591	21,376	
		University of Arkansas	2021-3	218,292	
		University of Arkansas	2022-4	135,240	
		University of Arkansas	EMW-2023-CA-05082	108,617	
				\$ 548,190	\$ -
97.044	Assistance to Firefighters Grant	Rutgers, The State University of New Jersey	SUB00002547 AMEND 2	68,353	
		Rutgers, The State University of New Jersey	SUBAWARD AGREEMENT #2039 AMEND 3	8,769	
		University of Arizona	SUBAWARD 696302	26,102	
				103,224	-
				\$ 651,414	\$ -
Subtotal Federal Emergency Management Agency					
Science and Technology					
97.061	Centers for Homeland Security	Northeastern University	505310-780530	64,412	\$ -
97.062	Scientific Leadership Awards			110,453	-
				\$ 174,865	\$ -
Subtotal Science and Technology					
Countering Weapons of Mass Destruction					
97.077	Homeland Security Research, Development, Testing, Evaluation and Demonstration of Technologies Related to Countering Weapons of Mass Destruction			\$ 1,640,920	\$ 466,660
Subtotal Countering Weapons of Mass Destruction					
Other Programs					
				\$ 1,640,920	\$ 466,660

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
97.RD	DHS Summer Research Team Pgrm MSI	Oak Ridge Associated Universities	Unknown	\$ 17,973	\$ -
97.RD	NCAE Cybersecurity Education for Cr		H98230-21-1-0319	332,431	50,924
97.RD	NCAEC 2021-10 Research Grant		H98230-21-1-0327	16,865	-
Subtotal Other Programs				<u>\$ 367,269</u>	<u>\$ 50,924</u>
Subtotal Department of Homeland Security				<u>\$ 2,834,468</u>	<u>\$ 517,584</u>
Agency for International Development					
Other Programs					
98.001	USAID Foreign Assistance for Programs Overseas	Kansas State University	A20-0163-S002	\$ 261,317	\$ 183,835
98.004	Non-Governmental Organization Strengthening (NGO)	Partner of the Americas	SG-2019-3	95,343	33,854
Subtotal Other Programs				<u>\$ 356,660</u>	<u>\$ 217,689</u>
Subtotal Agency for International Development				<u>\$ 356,660</u>	<u>\$ 217,689</u>
Total Research and Development Cluster				<u>\$ 303,255,245</u>	<u>\$ 29,377,947</u>
Student Financial Assistance Cluster					
Department of Education					
84.007	Federal Supplemental Educational Opportunity Grants			\$ 9,504,474	\$ -
84.033	Federal Work-Study Program			6,277,923	-
84.038	Federal Perkins Loan Program_Federal Capital Contributions			3,057,957	-
84.063	Federal Pell Grant Program			370,265,067	-
84.268	Federal Direct Student Loans			624,856,409	-

**State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024**

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)			489,566	-
84.408	Postsecondary Education Scholarships for Veteran's Dependents			12,203	-
Subtotal Department of Education				\$ 1,014,463,599	\$ -
Department of Health and Human Services					
93.264	Nurse Faculty Loan Program (NFLP)			\$ 704,485	\$ -
93.342	Health Professions Student Loans, Including Primary Care Loan/Loans for Disadvantaged Students			473,156	-
93.364	Nursing Student Loans			26,218	-
93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds			1,465,814	-
Subtotal Department of Health and Human Services				\$ 2,669,673	\$ -
Total Student Financial Assistance Cluster				\$ 1,017,133,272	\$ -
SNAP Cluster					
Department of Agriculture					
10.551	Supplemental Nutrition Assistance Program			\$ 1,649,436,219	\$ -
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program COVID-19 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			\$ 141,766,293 7,295,275	3,399,959 3,399,959
Subtotal Department of Agriculture				149,061,568	3,399,959
Total SNAP Cluster				\$ 1,798,497,787	\$ 3,399,959

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
Child Nutrition Cluster					
Department of Agriculture					
10.553	School Breakfast Program			\$ 125,050,247	\$ 125,050,247
10.555	National School Lunch Program National School Lunch Program (Noncash)			\$ 363,307,332 36,833,405	400,140,737
10.556	Special Milk Program for Children			7,030	7,030
10.559	Summer Food Service Program for Children Summer Food Service Program for Children (Noncash)			\$ 14,641,540 44,250	13,883,375
10.582	Fresh Fruit and Vegetable Program			3,941,630	3,941,630
Subtotal Department of Agriculture				\$ 543,825,434	\$ 543,023,019
Total Child Nutrition Cluster				\$ 543,825,434	\$ 543,023,019
Food Distribution Cluster					
Department of Agriculture					
10.565	Commodity Supplemental Food Program Commodity Supplemental Food Program (Noncash)			\$ 728,510 123,944,592	\$ 646,737
10.568	Emergency Food Assistance Program (Administrative Costs)			3,673,105	3,507,276
10.569	Emergency Food Assistance Program (Food Commodities) (Noncash) COVID-19 - Emergency Food Assistance Program (Food Commodities) (Noncash)			\$ 27,470,837 18,198,722	
				45,669,559	45,669,559

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
	Subtotal Department of Agriculture			\$ 174,015,766	\$ 49,823,572
	Total Food Distribution Cluster			\$ 174,015,766	\$ 49,823,572
Forest Service Schools and Roads Cluster					
Department of Agriculture					
10.665	Schools and Roads - Grants to States			\$ 1,035,900	\$ 1,035,900
	Subtotal Department of Agriculture			\$ 1,035,900	\$ 1,035,900
	Total Forest Service Schools and Roads Cluster			\$ 1,035,900	\$ 1,035,900
Economic Development Cluster					
Department of Commerce					
11.307	Economic Adjustment Assistance			\$ 1,786,274	-
	Subtotal Department of Commerce			\$ 1,786,274	-
	Total Economic Development Cluster			\$ 1,786,274	-
Section 8 Project-Based Cluster					
Department of Housing and Urban Development					
14.195	Section 8 Housing Assistance Payments Program			\$ 271,347,271	-
	Subtotal Department of Housing and Urban Development			\$ 271,347,271	-
	Total Section 8 Project-Based Cluster			\$ 271,347,271	-
CDBG - Entitlement Grants Cluster					
Department of Housing and Urban Development					

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
14.218	Community Development Block Grants/Entitlement Grants	City of Knoxville Community Development Division Knox County Community Development Office	C-23-0238 CDBG FY24	\$ 14,920 14,682	\$ - -
Subtotal Department of Housing and Urban Development					
Total CDBG - Entitlement Grants Cluster					
					\$ 29,602
					\$ 29,602
					\$ 29,602
CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster					
Department of Housing and Urban Development					
14.272	National Disaster Resilience Competition			\$ 1,837,792	\$ 265,040
Subtotal Department of Housing and Urban Development					
Total CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster					
					\$ 1,837,792
					\$ 1,837,792
					\$ 1,837,792
Housing Voucher Cluster					
Department of Housing and Urban Development					
14.871	Section 8 Housing Choice Vouchers COVID-19 - Section 8 Housing Choice Vouchers			\$ 49,014,046 2,214,379	\$ - -
14.879	Mainstream Vouchers			981,019	-
Subtotal Department of Housing and Urban Development					
					\$ 52,209,444
					\$ 52,209,444
					\$ 52,209,444
Fish and Wildlife Cluster					
Department of the Interior					
15.605	Sport Fish Restoration			\$ 8,482,107	\$ 1,306

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
15.611	Wildlife Restoration and Basic Hunter Education			29,961,992	1,610,176
Subtotal Department of the Interior				\$ 38,444,099	\$ 1,611,482
Total Fish and Wildlife Cluster				\$ 38,444,099	\$ 1,611,482
Employment Service Cluster					
Department of Labor					
17.207	Employment Service/Wagner-Peyser Funded Activities			\$ 15,979,456	\$ -
17.801	Jobs for Veterans State Grants			4,337,851	-
Subtotal Department of Labor				\$ 20,317,307	\$ -
Total Employment Service Cluster				\$ 20,317,307	\$ -
WIOA Cluster					
Department of Labor					
17.258	WIOA Adult Program	First TN Development District	MOD 3	\$ 14,214,864 4,178	\$ 13,376,498
17.259	WIOA Youth Activities			15,130,916	13,427,226
17.278	WIOA Dislocated Worker Formula Grants	Upper Cumberland Human Resource Agency	Workforce Investment Act - Local	\$ 14,550,709 10,814	14,650,787
Subtotal Department of Labor				\$ 43,911,481	\$ 41,454,511
Total WIOA Cluster				\$ 43,911,481	\$ 41,454,511
FMCSA Cluster					

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
Department of Transportation					
20.218	Motor Carrier Safety Assistance			\$ 10,781,728	\$ -
20.237	Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements			296,679	-
Subtotal Department of Transportation				\$ 11,078,407	\$ -
Total FMCSA Cluster				\$ 11,078,407	\$ -
Federal Transit Cluster					
Department of Transportation					
20.500	Federal Transit Capital Investment Grants			\$ (41,237)	\$ (41,237)
20.526	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs			5,816,626	5,816,626
Subtotal Department of Transportation				\$ 5,775,389	\$ 5,775,389
Total Federal Transit Cluster				\$ 5,775,389	\$ 5,775,389
Transit Services Programs Cluster					
Department of Transportation					
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities			\$ 2,474,847	
	COVID-19 - Enhanced Mobility of Seniors and Individuals with Disabilities			474,725	
				\$ 2,949,572	\$ 2,750,411
20.516	Job Access and Reverse Commute Program			42,115	42,115
20.521	New Freedom Program			(83,412)	(107,644)

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
Subtotal Department of Transportation				\$ 2,908,275	\$ 2,684,882
Total Transit Services Programs Cluster				\$ 2,908,275	\$ 2,684,882
Highway Safety Cluster					
Department of Transportation					
20.600	State and Community Highway Safety			\$ 7,529,734	\$ 4,296,270
20.616	National Priority Safety Programs			4,599,937	567,204
Subtotal Department of Transportation				\$ 12,129,671	\$ 4,863,474
Total Highway Safety Cluster				\$ 12,129,671	\$ 4,863,474
Special Education Cluster (IDEA)					
Department of Education					
84.027	Special Education Grants to States	Vanderbilt University	OSA00000048	\$ 234,678,454	
	COVID-19 - Special Education Grants to States			540,893	
				7,904,089	
84.173	Special Education Preschool Grants			\$ 243,123,436	\$ 229,915,988
Subtotal Department of Education				7,069,050	7,068,127
Total Special Education Cluster (IDEA)				\$ 250,192,486	\$ 236,984,115
TRIO Cluster					
Department of Education					
84.04A	TRIO Student Support Services			\$ 3,955,559	\$ -
84.04A	TRIO Talent Search			811,000	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
84.047A	TRIO Upward Bound			\$ 4,058,703	
84.047M	TRIO Upward Bound Math-Science			995,379	
84.047V	TRIO Veterans Upward Bound			973,834	
				6,027,916	-
84.066A	TRIO Educational Opportunity Centers			1,906,950	-
84.217A	TRIO McNair Post-Baccalaureate Achievement			443,004	-
Subtotal Department of Education				\$ 13,144,429	\$ -
Total TRIO Cluster				\$ 13,144,429	\$ -
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			\$ 11,888,122	\$ 11,801,798
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services			22,336,762	19,942,878
93.053	Nutrition Services Incentive Program			1,664,113	1,664,113
Subtotal Department of Health and Human Services				\$ 35,888,997	\$ 33,408,789
Total Aging Cluster				\$ 35,888,997	\$ 33,408,789
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)			\$ 10,403,074	\$ 745,068
93.527	Grants for New and Expanded Services under the Health Center Program			167,334	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

AL#	Program Name	Passed Through From	Other Identifying Number	Total Expenditures/Issues	Expenditures/Issues Passed Through to Subrecipients
Subtotal Department of Health and Human Services				\$ 10,570,408	\$ 745,068
Total Health Center Program Cluster				\$ 10,570,408	\$ 745,068
CCDF Cluster					
Department of Health and Human Services					
93.575	Child Care and Development Block Grant	Community Foundation of Middle Tennessee	72122	\$ 196,380,926 4,995	
	COVID-19 - Child Care and Development Block Grant			234,808,895	
				\$ 431,194,816	\$ 67,576,401
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund			97,951,454	-
Subtotal Department of Health and Human Services				\$ 529,146,270	\$ 67,576,401
Total CCDF Cluster				\$ 529,146,270	\$ 67,576,401
Head Start Cluster					
Department of Health and Human Services					
93.600	Head Start	Porter-Leath Children's Center	Porter-Leath	\$ 115,685 432,681	
				\$ 548,366	-
Subtotal Department of Health and Human Services				\$ 548,366	-
Total Head Start Cluster				\$ 548,366	-
Medicaid Cluster					
Department of Health and Human Services					
93.775	State Medicaid Fraud Control Units			\$ 8,158,250	-

State of Tennessee
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

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			15,135,008	(60,798)
93.778	Medical Assistance Program				
		BlueCare Tennessee	Unknown	\$ 9,951,721,987	
		Medical University of South Carolina	A21-0296-S028	652,982	
		Medical University of South Carolina	LM-013736-03	14,766	
		University Health System, Incorporated	GMEP	18,773	
	COVID-19 - Medical Assistance Program			48,996,059	
				<u>158,274,916</u>	
	Subtotal Department of Health and Human Services			<u>\$ 10,182,972,741</u>	<u>\$ 18,230,475</u>
	Total Medicaid Cluster			<u>\$ 10,182,972,741</u>	<u>\$ 18,230,475</u>
Disability Insurance/SSI Cluster					
Social Security Administration					
96.001	Social Security Disability Insurance			\$ 64,981,714	-
	Subtotal Social Security Administration			<u>\$ 64,981,714</u>	<u>-</u>
	Total Disability Insurance/SSI Cluster			<u>\$ 64,981,714</u>	<u>-</u>
	Grand Total Federal Assistance			<u>\$ 21,778,073,745</u>	<u>\$ 4,264,649,171</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, 2024

NOTE 1. PURPOSE OF THE SCHEDULE

The Single Audit of the State of Tennessee for the year ended June 30, 2024, 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.

State of Tennessee
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024
(continued)

- **Assistance Listing** – The Schedule presents total expenditures for each federal assistance listing as identified on June 30, 2024. Assistance Listings are a government-wide compilation of 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, the following state departments, agencies, and institutions elected to charge a de minimis cost rate of 10% of modified total direct costs.

- Tennessee Administrative Office of the Courts

State of Tennessee
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024
(continued)

- Tennessee District Attorneys General Conference
- Tennessee Department of General Services
- Tennessee Wildlife Resources Agency
- Tennessee Department of Economic and Community Development
- Tennessee Board of Regents
- Columbia State Community College
- Motlow State Community College
- Nashville State Community College
- Roane State Community College
- Southwest Tennessee Community College
- The University of Tennessee System
- Tennessee State Veterans' Homes Board

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 \$202,639,363 and \$46,503,003, 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)

State of Tennessee
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024
(continued)

- 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	\$ 3,057,957
93.264	Nurse Faculty Loan Program (NFLP)	704,485
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	473,156
93.364	Nursing Student Loans	<u>26,218</u>
Total Loan Balance:		<u>\$ 4,261,816</u>

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.

State of Tennessee
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024
(continued)

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 2024 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	\$ 36,833,405
10.559	Summer Food Service Program for Children	Food Commodities	44,250
10.565	Commodity Supplemental Food Program	Food Commodities	123,944,592
10.569	Emergency Food Assistance Program (Food Commodities)	Food Commodities	27,470,837
10.569	COVID-19 – Emergency Food Assistance Program (Food Commodities)	Food Commodities	18,198,722
12.U01	Law Enforcement Support Office	Surplus Property	1,894,277
39.003	Donation of Federal Surplus Personal Property	Surplus Property	207,081
93.268	Immunization Cooperative Agreements	Immunizations	3,466,427
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)	PPE inventory	<u>660,779</u>
Total Noncash Assistance			<u>\$212,720,370</u>

State of Tennessee
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024
(continued)

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, 2024, is \$2,463,755,601.