

Single Audit Summary and Schedule of Expenditures of Federal Awards by State Agency

for the Fiscal Year Ended June 30, 2024



State of Idaho

Legislative Services Office – Audits Division



State of Idaho – Single Audit Summary Fiscal Year Ended June 30, 2024

Special Reports – Idaho State Legislature

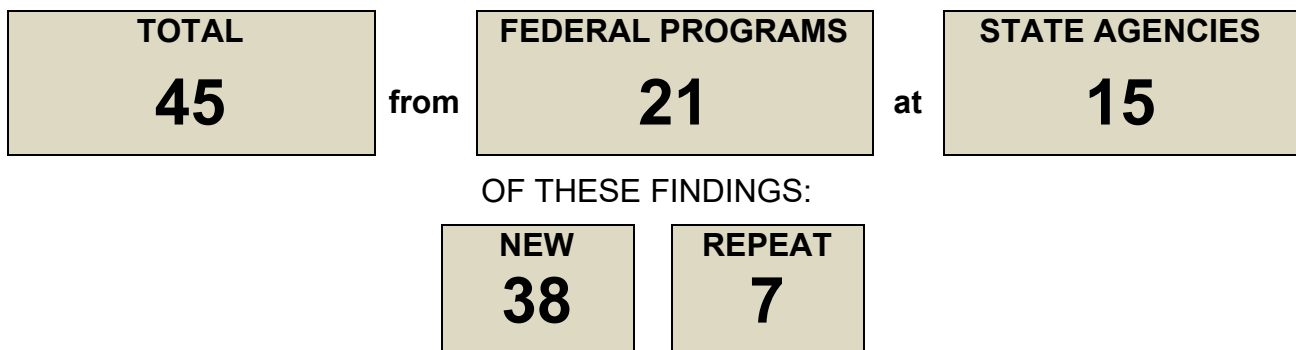
STATEWIDE SINGLE AUDIT

The Legislative Services Office, Audits Division performs the statewide Single Audit in accordance with audit requirements placed upon the State of Idaho as a condition of receiving federal financial assistance. The federal Office of Management and Budget provides guidelines for selecting which programs to audit and the audit procedures to perform. The federal government uses the *Single Audit Report* to monitor how well the State administers the federal financial assistance and to follow up on prior audit findings. [Link to the full report.](#)

ABOUT THIS SUMMARY

This summary of the statewide *Single Audit Report* provides information by State agency for the Schedule of Expenditures of Federal Awards and a brief summary of the Auditor’s Results for Federal Findings and Questioned Costs. Findings include recommendations **to State agencies to improve compliance** with requirements related to the acceptance and administration of federal funds.

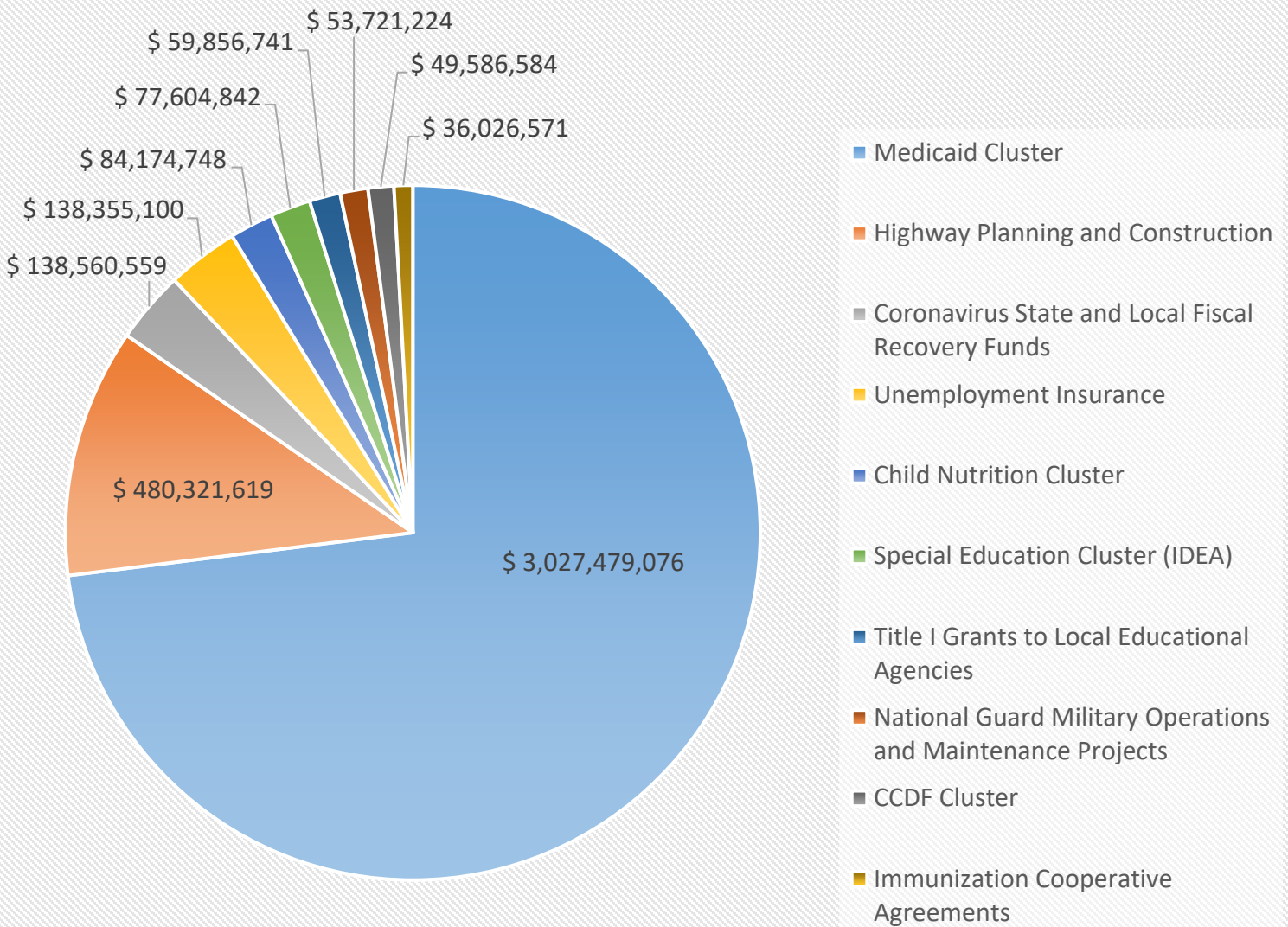
SUMMARY OF FINDINGS



SUMMARY OF AUDIT COVERAGE

The State of Idaho **expended \$5,399,698,594 in federal funds** during fiscal year 2024. Of this amount, **\$4,381,411,156** (81 percent) was audited as part of the statewide Single Audit in 21 different federal programs. **The Medicaid Cluster** is the largest federal program that the State administers, **accounting for almost \$3,027,479,076** (56 percent) of the federal funds **expended by the State**.

Federal Programs Audited (Top 10 by Fiscal Year 2024 Expenditures)



In fiscal year 2024, the State of Idaho expended \$5.4 billion in federal assistance, down from \$5.6 billion in fiscal year 2023. This reduction is primarily due to pandemic funding ramping down as we reach spend deadlines for CARES Act funds and obligation deadlines for ARP Act funds. The State passes through federal funding to a variety of entities, including local governments and health districts. Entities receiving the passed-through funds are expected to comply with Single Audit requirements and are also subject to *Uniform Guidance*. This year, the State passed through \$768,804,968 to these entities. The following is a summary of each finding presented in the Statewide *Single Audit Report* organized by agency and program.



Finding Number: 2024-200

The Commission did not comply with federal Matching, Level of Effort, and Earmarking grant requirements for the Rehabilitation Services - Vocational Rehabilitation Grants to States program.

Program Name: Rehabilitation Services - Vocational Rehabilitation Grants to States

Federal Award Agency: U.S. Department of Education, Rehabilitation Services Administration

Type of Finding: Material Weakness, Material Noncompliance

Grants are issued for an initial 12-month period. If State match requirements are met within the initial period, recipients qualify for an additional 12-month carryover period to spend any unobligated federal funds. Including the carryover period, the federal fiscal year 2024 grant period is October 1, 2023, through September 30, 2025. In State fiscal year 2024, there were 3 grants open – federal fiscal years 2022, 2023, and 2024.

The federal fiscal year 2022 grant period was October 1, 2021, to September 30, 2023, and was the only grant period that concluded within State fiscal year 2024. We evaluated the Commission's compliance with the matching, level of effort, and earmarking requirements for the fiscal year 2022 grant.

Each month, the Commission uses a spreadsheet to calculate its cost allocations in accordance with its cost allocation plan (CAP). This spreadsheet includes calculations to track federal and State expenditures and compliance with matching, level of effort, and earmarking requirements. The CAP spreadsheet is prepared by one person and reviewed by a second person. However, this process did not identify the errors indicating that the staff completing these reviews did not have adequate knowledge to ensure this internal control was effective.

Finding Number: 2024-201

Multiple errors were identified in the amounts reported on the Rehabilitation Services Administration (RSA) reports required for the Rehabilitation Services-Vocational Rehabilitation Grants to States.

Program Name: Rehabilitation Services - Vocational Rehabilitation Grants to States

Federal Award Agency: U.S. Department of Education, Rehabilitation Services Administration

Type of Finding: Material Weakness, Material Noncompliance

The RSA requires the Commission to submit financial reports quarterly. The reports are cumulative and cover the entire grant period through to the end of the reporting period. The RSA also requires a final report at the end of the grant period.

The Vocational Rehabilitation Basic Services (BS) Grants are issued for an initial 12-month period. If State match requirements are met within the initial period, recipients qualify for an additional 12-month carryover period to spend any unobligated federal funds. Including the carryover period, the federal fiscal year 2024 grant period is October 1, 2023, through September 30, 2025. The Commission identifies the grant periods using the initials BS and the last two digits of the grant year. During State fiscal year 2024, there were three grants open: BS22, BS23, and BS24.

We tested four quarterly reports that reported on the periods within State fiscal year 2024. We identified errors in 3 of the 4 quarterly reports. We also identified errors in the final report for the federal fiscal year 2022 grant which ended on September 30, 2023.

The following errors were identified:

BS23 – Report Period July 1, 2023, to September 30, 2023

- Line 21 Total Federal Program Income Received: The reported amount was \$47,300, and the supporting documentation showed \$43,700, resulting in a \$3,600 overstatement. This error carried forward to all subsequent quarterly reports because the amounts reported were cumulative.
- Line 38A Required Pre-ETS Services Provided: The amount reported was \$47,755. The Commission could not provide any documentation to support that amount or provide an explanation for how the amount was calculated. This error carried forward to all subsequent quarterly reports because the amounts reported were cumulative.
- Line 38B Authorized Pre-ETS Services Provided: The amount reported was \$73,708. The Commission could not provide any documentation to support that amount or provide an explanation for how the amount was calculated. This error carried forward to all subsequent quarterly reports because the amounts reported were cumulative.
- Line 39G Transition Services to Youth and Students: The amount reported was \$211,595; however, the supporting schedule showed \$199,194 resulting in a \$12,401 overstatement. The Commission included expenditures outside of the reporting period.
- Line 41 Total Innovation and Expansion Expenditures: The amount reported was \$20,943. The Commission could not provide any documentation to support that amount or provide an explanation for how the amount was calculated.

BS23 – Report Period October 1, 2023, to December 31, 2023

- Line 39G Transition Services to Youth and Students: The amount reported was \$211,594; however, the supporting schedule showed \$227,249 resulting in a \$15,655 understatement. The Commission included expenditures outside of the reporting period.
- Line 41 Total Innovation and Expansion Expenditures: The amount reported was \$20,943; however, the supporting schedule showed \$10,472 resulting in a \$10,471 overstatement.

BS23 – Report Period January 1, 2024, to March 31, 2024

- Line 39E Business Enterprise Program (Randolph-Sheppard Program): The reported amount was \$383,399; however, the supporting schedule showed \$383,399 resulting in a \$46,380 overstatement.
- Line 39G Transition Services to Youth and Students: The amount reported was \$254,977, however, the supporting schedule showed \$249,977 resulting in a \$4,303 overstatement. The Commission included expenditures outside of the reporting period.

BS22 – Report Period October 1, 2021, to September 30, 2023 (Final report for federal fiscal year 2022 grant)

- Line 21 Total Federal Program Income Received: The reported amount was \$0; however, the supporting schedules showed \$43,700 resulting in a \$43,700 understatement.
- Line 37 Administrative Expenditures: The reported amount was \$853,677; however, the supporting schedules showed \$1,399,438 resulting in a \$545,761 understatement.
- Line 38A Required Pre-ETS Services Provided: The reported amount was \$302,972; however, the supporting schedules showed \$287,258 resulting in a \$15,714 overstatement.
- Line 38B Authorized Pre-ETS Services Provided: The reported amount was \$44,151; however, the supporting schedules showed \$75,110 resulting in a \$30,959 understatement.
- Line 39E Business Enterprise Program (Randolph-Sheppard Program): The reported amount was \$372,887; however, the supporting schedule showed \$438,558 resulting in a \$65,671 understatement.
- Line 39G Transition Services to Youth and Students: The amount reported was \$91,966; however, the supporting schedule showed \$76,407 resulting in a \$15,559 overstatement.
- Line 41 Total Innovation and Expansion Expenditures: The amount reported was \$104,647; however, the supporting schedule showed \$83,903 resulting in a \$20,744 overstatement.

We also noted an error while testing compliance with the Matching and Level of Effort requirements using amounts reported on the final RSA-17 report for the federal fiscal year 2022 grant. The Commission reported \$835,255 as total State expenditures; however, the amount recorded in STARS was \$566,698, resulting in a \$268,557 overstatement.

The Commission has designed a procedure to detect errors in reporting prior to issuance. The reports are compiled by one individual and reviewed by a second individual prior to issuing them to the federal agency. However, the review did not detect the errors indicating that the staff completing these reviews did not have adequate knowledge to ensure this internal control was effective. Our testing found that two of the three quarterly reports with errors were not reviewed prior to submission.

The Commission could not provide an explanation for the errors.

Finding Number: 2024-202

The Cost Allocation Plan (CAP) used in fiscal year 2024 was not approved by the RSA as required and contained multiple errors.

Program Name: Rehabilitation Services - Vocational Rehabilitation Grants to States

Federal Award Agency: U.S. Department of Education, Rehabilitation Services Administration

Type of Finding: Material Weakness, Material Noncompliance

The Commission uses a CAP to allocate indirect costs among its various programs that should be certified annually by the RSA. The CAP used by the Commission in fiscal year 2024 was not submitted to the RSA for recertification until April 2025 after we inquired about the certification process and documentation for the CAP. Additionally, this CAP was created to be used with data from STARS and no changes were made to coincide with changes in the chart of accounts and reporting available in Luma.

The Commission uses a spreadsheet to calculate the indirect costs in accordance with its CAP. This spreadsheet is prepared each month and also keeps track of total spending for federal grants and calculates the amount of federal draws.

We tested 4 of the 12 (33 percent) CAP spreadsheets from State fiscal year 2024 to verify that the expenditure amounts used in the calculations tied to support in Luma. One of the CAP spreadsheets reported monthly expenditures of \$703,475; however, reports from Luma showed expenditures of \$454,004, which is a difference of \$249,471. The Commission could not provide documentation or an explanation to support the difference.

The Commission did not have a procedure in place to review the CAP and submit it for recertification annually as required.

The Commission has used the CAP spreadsheet for many years, and it has been changed and prepared by multiple personnel, many of whom no longer work for the Commission. The spreadsheet includes multiple tabs, many formulas, cells with hard coded amounts, and no restrictions or controls on data entry. This creates an environment where data entry errors could be made, or a formula could be overridden, and the errors would be difficult to detect.

The primary internal control that the Commission relies upon is that the CAP spreadsheet is prepared by one person and reviewed by a second person. However, this control has been ineffective in preventing errors from occurring.

Finding Number: 2024-203

The Commission is not following Idaho Administrative Rules for Purchasing as required for compliance with the requirements applicable to the Rehabilitation Services-Vocational Rehabilitation Grants to States program.

Program Name: Rehabilitation Services - Vocational Rehabilitation Grants to States

Federal Award Agency: U.S. Department of Education, Rehabilitation Services Administration

Type of Finding: Material Weakness, Material Noncompliance

We identified two vendors that the Commission paid more than \$25,000 in total expenditures in fiscal year 2024 and would be subject to compliance with procurement requirements. We tested payments to those vendors for compliance with procurement policies and found that the Commission could not provide documentation to show that State procurement policies were followed.

The Commission erroneously believed that the exemption for rehabilitation agencies applied to more vendors than just not-for-profit entities and public agencies. The Commission also believed that the State purchasing policies did not apply to vendors with many small purchases that are individually below, but collectively exceed, the purchasing thresholds.

The Commission has control procedures in place to ensure that grant expenditures are for allowable activities and costs at the transactional level but did not have control procedures to ensure that State procurement rules were followed.

Finding Number: 2024-204

The Commission did not verify that vendors were not suspended or debarred prior to making federal grant payments.

Program Name: Rehabilitation Services - Vocational Rehabilitation Grants to States

Federal Award Agency: U.S. Department of Education, Rehabilitation Services Administration

Type of Finding: Material Weakness, Material Noncompliance

We identified two vendors that the Commission paid more than \$25,000 in total expenditures in fiscal year 2024. We tested compliance with procurement policies for both vendors and found that the Commission could not provide documentation to show that suspension and debarment verifications were completed as required.

The Commission was not completing the suspension and debarment checks because they incorrectly believed that the checks were already being performed by the Office of the State Controller.

Finding Number: 2024-205

The Commission could not provide documentation to support the review of the Schedule of Expenditures of Federal Awards (SEFA) Closing Package.

Program Name: Rehabilitation Services - Vocational Rehabilitation Grants to States

Federal Award Agency: U.S. Department of Education, Rehabilitation Services Administration

Type of Finding: Material Weakness

The Commission prepared the SEFA closing package as required but could not provide documentation to show that the closing package was reviewed for accuracy prior to submission.

One Commission employee was listed as the preparer and submitter for the SEFA closing package. Luma did not prevent the same person from preparing and submitting the closing package. The Commission was under pressure to submit the closing package timely and did not document a review process.



Finding Number: 2024-206

The Department did not complete required reports for the Federal Funding Accountability and Transparency Act (FFATA).

Program Name: Coronavirus Capital Projects Fund

Federal Award Agency: Department of the Treasury

Type of Finding: Significant Deficiency, Noncompliance

The FFATA was developed to provide better transparency over management of federal grants and contracts. Reporting is required for subawards or contracts in excess of \$30,000 through the FSRS website. The Department issued 15 subawards for the Capital Projects Fund program (Assistance Listing # 21.029) in fiscal year 2024 with anticipated expenditures in excess of \$30,000 each.

The Department presumed the Capital Projects Fund program was exempt from FFATA reporting because guidance for this program was provided in conjunction with guidance for another federal program that was exempt from FFATA reporting. Additionally, the FSRS was inaccessible for reporting purposes due to a technical configuration problem until August 2023. However, the configuration problem was corrected in August 2023, and the U.S. Department of the Treasury requested all recipients complete their FFATA reports by June 30, 2024. The Department did not comply with this request.

The Department staff were not aware of the FFATA reporting requirements for the Capital Projects Fund program, nor did they implement internal controls to ensure the accurate and timely submission of the FFATA reports.



Finding Number: 2024-207

The summary schedule of prior findings required by *Uniform Guidance* did not accurately include all information required by section 2 CFR 200.511(b).

Program Name: Supplemental Nutrition Assistance Program; Highway Planning and Construction Grant; Coronavirus State and Local Fiscal Recovery Fund; Education Stabilization Fund - ARPA ESSER III; Special Programs for the Aging, Title III, Part B Grants for Supportive Services and Senior Centers; Special Programs for the Aging, Title III, Part C, Nutrition Services; Nutrition Services Incentive Program; Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises; Temporary Assistance for Needy Families; Low-Income Home Energy Assistance; Child Care and Development Block Grant; Foster Care Title IV-E; Adoption Assistance; Child Care and Development Block Grant (CCDF); State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare; Medical Assistance Program; Medical Assistance Program

Federal Award Agency: Various

Type of Finding: Significant Deficiency, Noncompliance

The summary schedule of prior findings reported incorrect statuses for prior findings reported for the 2023 *Single Audit Report* and a prior finding *Internal Control Report* for the fiscal year audit of the fiscal year 2023 *Annual Comprehensive Financial Report* (ACFR).

The summary schedule prepared by the Office included the following finding statuses for which its determination differed from the determination made by the auditor after completing follow-up procedures:

Idaho Department of Correction:

- 2023-203: Office determination – Not Corrected. Based on follow-up procedures completed, the Department of Correction had designed a new process in March 2024 which was implemented for fiscal year 2024 reporting. Audit determination – Corrected.

Idaho Department of Environmental Quality:

- 2023-206: Office determination – Corrected. Based on follow-up procedures completed, the Department of Environmental Quality did not document their evaluation of each subrecipients risk of noncompliance with a subaward as required by *Uniform Guidance* for 13 of 13 subrecipients tested. Audit determination – Not Corrected.

Department of Health and Welfare:

- 2023-210: Office determination – Corrected. Based on follow-up procedures completed, the Department did not include a review or approval for 2 of 8 reports tested. Audit determination – Not Corrected.
- 2023-211: Office determination – Corrected. Based on follow-up procedures completed, the review and approval of the LIHEAP benefits matrix do not go into effect until fiscal year 2025 and the process is to be implemented prior to the beginning of the new federal fiscal year beginning October 1, 2024. Audit determination – Not Corrected.
- 2023-212: Office determination – Corrected. Based on follow-up procedures, the LIHEAP earmarking review process did not go into effect until fiscal year 2025, as per the documented approval email on November 11, 2024. Audit determination – Not Corrected.
- 2023-222: Office determination – Corrected. Based on follow-up procedures, the Department was unable to locate the risk assessment for 2 out of 6 subrecipients tested. Audit determination – Not Corrected.

Idaho Transportation Department

- 2023-226: Office determination – Partially Corrected. Based on follow-up procedures, the Department provided correspondence from the Federal Highway Administration (FHWA) showing that the finding had been closed at the federal level as of March 2025. Audit determination – Corrected.

The summary schedule of prior findings for the single audit also did not explicitly provide a reason for recurrence for findings 2023-201, 2023-203, 2023-208, 2023-223, 2023-224, and 2023-226, as required.

Additionally, the Summary Schedule of Prior Findings for the single audit did not include follow-up work for the following findings:

Commission on Aging:

- 2022-201, which remained Partially Corrected in the 2023 single audit: Based on follow-up procedures, the Commission did not submit timely 5 of 5 reports tested that were submitted after March 2024 and were due by June 30, 2024. The Commission has created a workbook to track awards and reporting dates with their federal reporting. Audit Determination – Partially Corrected.

State Department of Education:

- 2022-205, which remained Partially Corrected in the 2023 single audit. Based on follow-up procedures, a sample of 20 fiscal year 2024 ESSER transactions were tested for proper controls to ensure transactions were for allowable activities and to ensure transaction information agreed to supporting documentation. No deviations were noted. Audit Determination – Corrected.

The ACFR prior finding follow-up included the following finding status determination, which differed between the Office determination and the audit determination.

Office of the State Controller:

- 2023-103: Office determination – Corrected. Based on follow-up procedures, we were able to see additional processes were added in the fiscal year 2024 ACFR but were not sufficient to detect or prevent significant misstatements in the 2024 ACFR Audit Determination – Not Corrected.

Additionally, the ACFR prior finding follow-up did not include follow-up work for the following finding:

Idaho State Tax Commission:

- 2022-105: Based on follow-up procedures, the amount of Restricted Cash was understated in fiscal year 2024 closing packages. Audit Determination – Not Corrected.

The Office did not complete follow-up procedures until the audit work was completed, and the report was in process. Additionally, Office procedures to complete the review are not well documented or properly designed to properly determine the status of prior findings or to ensure a clear reason for recurrence was provided for findings that were not corrected.



Idaho Department
of Education

Finding Number: 2024-208

The Department does not have documented internal controls functioning as intended for the Title I Grants to Local Educational Agencies (Title I) annual allocation process increasing the risk of errors occurring and going undetected.

Program Name: Title I Grants to Local Educational Agencies

Federal Award Agency: U.S. Department of Education

Type of Finding: Significant Deficiency

Title I is a formula program to States. The U.S. Department of Education (USED) allocates Title I funds to State educational agencies (SEAs) through four statutory formulas (Basic Grants, Concentration Grants, Targeted Grants, and Education Finance Incentive Grants) that are based primarily on the annually updated census poverty local educational agency (LEA) data adjusted for the cost of education in each State. SEAs in turn distribute Title I funds to their LEAs in accordance with Title I requirements.

The annual allocation process used by the Department for the Title I program includes steps to determine eligibility of the LEAs, calculate federal earmarking requirements, and ensure funding for new and expanding charter schools. The Department must also ensure that new or significantly expanded charter schools receive the appropriate level of funds under each program for which they are eligible. The new and expanding charter school allocations are determined as part of the annual allocation process.

The annual allocation process includes factors for two earmarking requirements. The first requirement is that at least 95 percent of the total Title I funding is passed through to LEAs. The second requirement is that no LEA allocation is below 85 to 95 percent of their prior-year funding.

The allocation amounts calculated for distribution to the LEAs and charter schools are maintained using Excel spreadsheet templates. The Department director typically completes a review of the calculations and allocations to each LEA and charter school. Allocations are determined with the initial USED calculations, then with a final allocation, and again if there are revised final allocations. However, the Department's director and financial principal completed the eligibility and allocation process together during the current audit period. There was no separate documented review completed of the annual allocation calculation in fiscal year 2024.

The Department experienced significant turnover in the financial specialist position since 2022 that made it difficult to completely train staff to perform the annual allocation calculations independently from the standard reviewers, the director and financial principal. No alternative procedures were completed to ensure accuracy.

Finding Number: 2024-209

The Department does not have documented internal controls functioning as intended for the Title I Grants to Local Educational Agencies (Title I) Assessment and Integrity Guide increasing the risk of errors occurring and going undetected.

Program Name: Title I Grants to Local Educational Agencies

Federal Award Agency: U.S. Department of Education

Type of Finding: Significant Deficiency

As part of complying with the requirements for receiving the Title I grants, the Department is required to maintain a policy manual regarding test security. The Department uses an assessment and accountability team to review and

update policies and procedures for test security on an annual basis. The team then meets with the assessment and accountability director; however, there was no documented review of the policy updates in the current audit period.

The Department did not formally document the review process over updates on the test security policy manual. There were changes in personnel, and internal control procedures were not designed effectively to document the review and approval process.

Finding Number: 2024-210

The Department did not complete sufficient subrecipient monitoring for the Individuals with Disabilities Education Act (IDEA) program during fiscal year 2024.

Program Name: Special Education Cluster

Federal Award Agency: U.S. Department of Education

Type of Finding: Significant Deficiency, Noncompliance

The Department has designed a monitoring plan to meet the IDEA subrecipient monitoring requirements that includes reviewing all LEAs in the State within a five-year period. The USED guidelines indicate reviews should occur within a reasonable amount of time and at least once within a six-year period. The annual award notification letters to LEAs contain the required grant award information. The program administrators perform an annual risk assessment of all LEAs and subrecipients receiving IDEA Funds. The risk assessment dictates the frequency of completed monitoring. The LEAs are scheduled to be reviewed every year for high risk, every two years for medium risk, and every four to five years for low risk. There are approximately 180 LEAs receiving IDEA funding each year; therefore, between 36 and 45 subrecipients should be monitored each year.

Fiscal year 2022 was the first year in the monitoring cycle, and monitoring was completed during calendar year 2022 for 35 LEAs. Fiscal year 2023 activity monitoring included 5 LEAs monitored in calendar year 2023, 8 LEAs monitored in calendar year 2024, and 14 LEAs monitored in calendar year 2025. Based on the number of reviews completed in the prior four years, it is unlikely that the Department could complete those remaining 118 reviews in calendar year 2026 to be compliant with the Department's internal policy or at the conclusion of calendar year 2027 to be compliant with USED monitoring guidelines.

The Department does not have effective written policies and procedures to ensure all LEAs are monitored for IDEA activity within an appropriate amount of time. Further, the Department has not implemented appropriate procedures to ensure monitoring is completed at a sufficient level to ensure compliance with federal program requirements.



Finding Number: 2024-211

The Department did not consistently document compliance with federal suspension and debarment requirements for the Coronavirus State and Local Fiscal Recovery Funds program.

Program Name: Coronavirus State and Local Fiscal Recovery Funds

Federal Award Agency: Department of the Treasury

Type of Finding: Material Weakness, Noncompliance

During fiscal year 2024, the Department procedures utilized the process for routing a contract to verify that a vendor was not suspended and debarred. The routing slip includes necessary bidding documents, solicitation documents, bidder evaluations, SAM check on vendor, and the notice of award, as documented in the Department's DEQ Contract Officer Desk Manual.

Contracts 2495 and 2392, solicited to respective contractors Amplifund and Energy Laboratories, did not include evidence of the required SAM check for the vendor on the routing slip. This resulted in two deviations out of a sample

of four, reporting a 50 percent exception rate. The Department's fiscal officer informed us that these contracts were solicited through the State Division of Purchasing; however, the Department was unable to provide information from the State Division of Purchasing that the SAM check was done prior to funds being sent to the vendor. The responsibility to ensure compliance with federal requirements remains with the Department issuing the contract.

Department staff did not verify that all steps required on the routing slip were appropriately completed when a contract was solicited by the State Division of Purchasing.

Finding Number: 2024-212

The Department's Indirect Cost Rate Proposal (ICRP) contained multiple errors.

Program Name: Drinking Water State Revolving Fund; Clean Water State Revolving Fund Assistance

Federal Award Agency: Environmental Protection Agency

Type of Finding: Material Weakness, Material Noncompliance

The Department uses an Indirect Cost Rate Agreement to charge indirect costs to its programs. We reviewed the ICRP used to calculate the indirect cost rate in place in fiscal year 2024 and found multiple errors:

- The direct cost base was reported as \$27,355,390; however, the ICRP did not define the methodology used to calculate that amount, the amount reported was also not defined in a detailed schedule in the ICRP, and the Department could not provide documentation to support that it was correct.
- The indirect departmental cost was reported as \$9,685,891 however, the ICRP did not define the methodology used to calculate that amount nor was the amount reported or supported by a detailed schedule in the ICRP, and the Department could not provide documentation to support that it was correct.
- The rate calculation did not include a carryforward amount from the prior year, as required.
- The schedules in the proposal contained multiple mathematical errors, including the total sum of the fiscal year 2024 indirect cost pool. The sum was reported as \$9,543,761; however, the amounts in the schedule sum to \$9,696,805. The difference, \$153,044, was the carryover amount from the fiscal year 2022 ICRP, which was incorrect.

The Department's procedures require the ICRP to be compiled by the fiscal staff and reviewed by separate staff to identify errors. The Department provided documentation to verify that the review occurred; however, it was not performed at a level of detail necessary to identify the errors. The Department also did not include a procedure to retain documentation to support the amounts reported in the ICRP.

Finding Number: 2024-213

The Department did not have documentation to support the verification that grant subrecipients were not suspended or debarred.

Program Name: Drinking Water State Revolving Fund

Federal Award Agency: Environmental Protection Agency

Type of Finding: Material Weakness, Noncompliance

Loan recipients from the Drinking Water State Revolving Fund (DWSRF) are considered subrecipients for federal grant compliance purposes. We tested 7 of the 46 identified subrecipients (or 15 percent) to determine if the Department verified that the subrecipients were not suspended or debarred. The Department could not provide documentation to support that suspension and debarment checks were performed for 2 subrecipients (or 28.57 percent).

The Department did not have procedures in place to maintain documentation to support the checks for suspended or debarred subrecipients.

Finding Number 2024-214

The Department does not have documented internal controls for cash draws and requested reimbursement for the same \$175,500 grant expenditure twice.

Program Name: Clean Water State Revolving Fund
Federal Award Agency: Environmental Protection Agency
Type of Finding: Material Weakness, Noncompliance

The Department draws grant funds for reimbursement of allowed costs such as loan disbursements and set-aside funds which may be used for administrative expenses, technical assistance to small water systems, and State program management. One employee uses reports from the statewide accounting system, Luma, to prepare the draw request, accesses the Environmental Protection Agency's (EPA) Automated Standard Application for Payments (ASAP) system to request the draw, and enters the receivable amount into Luma. The Department does not have a procedure in place for a second person to verify the amounts requested in the grant draws are correct.

We tested the following cash draws for the Drinking Water State Revolving Fund (DWSRF) and the Clean Water State Revolving Fund (CWSRF) to verify they were made in compliance with applicable requirements and were recorded in the correct amount:

- The Department made five cash draws for reimbursement of loan disbursements for the DWSRF. We tested all five and found no errors.
- The Department made four cash draws for reimbursement of loan disbursements for the CWSRF. We tested all four and found one \$175,500 draw that was a duplicate of a previously drawn amount.
- The Department made six draws for set-aside amounts. These draws were made for multiple EPA programs including the CWSRF and DWSRF. We tested all six and found no errors.

The Department relied on the expenditure controls in Luma to identify the grant expenditures used to determine the amount of the cash draws and did not believe additional controls were necessary. However, these controls would not be effective for ensuring that errors in the draw process would be detected or prevented.

Finding Number: 2024-215

The Department did not document subrecipient risk assessments or ensure subrecipient audits were received for the Coronavirus State and Local Fiscal Recovery Fund.

Program Name: Coronavirus State and Local Fiscal Recovery Funds
Federal Award Agency: Department of the Treasury
Type of Finding: Significant Deficiency, Noncompliance

The Department received funds for the Coronavirus State and Local Fiscal Recovery Fund (Assistance Listing Number 21.027) from the U.S. Department of Treasury through the Idaho Department of Financial Management. The funds were for two specific program areas within the Department: planning and construction grants for the clean and drinking water infrastructure projects and waste management projects. During fiscal year 2024, there were 128 subrecipients for these funds. The Department established oversight for these funds under the Grant Loan Bureau (planning and infrastructure grants) and the Waste Management Group (various waste management projects).

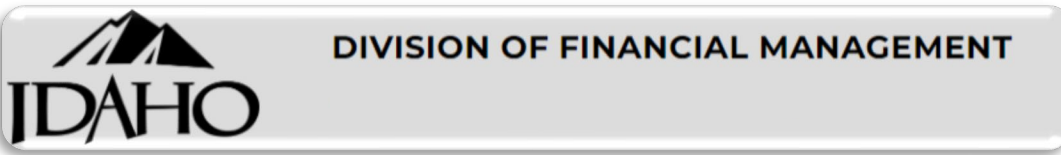
The Department complied with some, but not all, of the pass-through entity requirements. Noncompliance was identified in the following areas:

- 1) The Department did not adequately document their evaluation of each subrecipient's risk of noncompliance with federal statutes, regulations, and terms and conditions of the subaward for 13 out of 13 (100 percent) of the sample tested. The Department completes thorough reviews throughout the project timeline to ensure that subrecipients are complying, but those reviews do not adequately assess the subrecipients risk of noncompliance with a subaward, prior to award, as required by 2 CFR 200.332(c). While the Department's review does ensure each subrecipient has financial review controls in place, the Department does not document a formal risk assessment that evaluates each subrecipient's risk of noncompliance based on the subrecipient's prior experience with the same or similar awards, the results of previous awards including whether the subrecipient receives a Single Audit, whether the subrecipient has new personnel, or the extent and results of any Federal agency monitoring.

- 2) The Department does not have a process in place to ensure that subrecipients are audited, as required by 2 CFR 200, Subpart F for 1 out of 13 (7.69 percent) of the contracts tested. In the prior-year audit, it was stated that the planning/construction group in the Grants Loans Bureau were aware of this issue and have procedures in place within their Loan Grant Tracking Software (LGTS) and that the Waste Program was aware that the subrecipients also required procedures; however, no procedures are in place. During this year's audit, however, no documentation was submitted in support of the Grants Loan Bureau or the Waste Program.

The Department did not have a formal documented risk assessment process in place as they believed the application process and monitoring during the actual grant award period met the requirements.

The Department has procedures in place to check the Federal Audit Clearinghouse for Single Audit Act (SAA) grant audits to see if a subrecipient has a recent audit, however, this procedure alone does not satisfy the requirement. The Department did not deem it necessary to implement additional procedures to ensure an audit was completed for subrecipients meeting the threshold because the grant makes up more than 50 percent of the total project cost and are reimbursement grants. The fact that these are reimbursement grants does not exempt the Department from ensuring that the subrecipient is audited as required by 2 CFR 200, Subpart F.



Finding Number: 2024-216

Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) project and expenditure reports (P&E) contained material overstatements.

Program Name: Coronavirus State and Local Fiscal Recovery Funds

Federal Award Agency: Department of Treasury

Type of Finding: Material Weakness, Material Noncompliance

During fiscal year 2024, the CSLFRF program was required to submit four P&E reports to the federal government. The agency's state financial officer compiles and submits the reports to the U.S. Department of the Treasury. The report for the quarter ending March 31, 2024, was overstated by \$36.5 million, and the report for the quarter ending June 30, 2024, was overstated by \$1.3 million.

The Division's controls are not performed at the level of detail necessary to prevent or detect errors in the reports before they are submitted to the U.S. Department of the Treasury.

The Division compiles P&E reports based off information provided by State agencies. In the prior year, the Division pulled queries to ensure accuracy of agency reported amounts. This process was not performed in the current year as the Division encountered difficulties when attempting to pull reports from the newly implemented accounting system, Luma, to verify agency reported amounts.



Finding Number: 2024-217

The Department lacked documentation to support continued eligibility for providers within the Medicaid program.

Program Name: State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare, Medical Assistance Program

Federal Award Agency: Department of Health and Human Services

Type of Finding: Material Weakness, Material Noncompliance

The Department could not provide documentation to support the eligibility for 14 of the 62 MCO providers tested (or 22.6 percent) and could not provide documentation that 9 of the 14 noted providers (or 64.3 percent) had applicable licenses and certifications.

Also, 4 out of 14 noted providers (or 28.6 percent) did not have an active contract with the MCO during the applicable period. The Department also could not provide documentation for 1 out of the 14 noted providers (or 7.1 percent) that the provider entered into an agreement and made the required disclosures to the State. We were unable to verify if the MCOs paid claims to ineligible providers. The Department should have been tracking and verifying payments were not made to ineligible providers by the MCOs.

All providers noted were included in the rosters as of December 2024, indicating they were eligible to participate in the Medicaid program.

The Department did not review the documentation supporting eligibility for 14 providers at a level of detail sufficient to properly identify the required missing support, despite the providers being included in the provider roster reports.

Finding Number: 2024-218

The Department did not ensure compliance with federal requirements that Managed Care Organizations (MCO) were submitting provider roster reports annually to verify that all providers are properly licensed and in good standing.

Program Name: State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare, Medical Assistance Program

Federal Award Agency: Department of Health and Human Services

Type of Finding: Material Weakness, Noncompliance

The Department has contracts with 4 MCOs; 2 of the Department's MCOs submitted provider roster reports as required. We confirmed that the Department received 4 provider roster reports for the applicable Managed Care Plans.

The receipt of the provider roster reports for each plan, the review of the plan, and the approval of the plan are documented on a tracking spreadsheet. We noted that 3 out of 4 managed care plans (or 75 percent) did not have the receipt, the review, or the approval information documented on the tracking spreadsheet for fiscal year 2024.

It appears that while the Department had established internal controls to document the receipt, review, and approval of the provider roster reports on the tracking spreadsheet, it was not consistently performed due to the Division of Medicaid oversight. The Department is updating the tracking spreadsheet to ensure proper documentation is maintained in the future.

Finding Number: 2024-219

The Medicaid Enterprise System was not properly updated for members deemed ineligible, resulting in capitation payments issued to Managed Care Organizations for ineligible members within the Medicaid program.

Program Name: State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare, Medical Assistance Program

Federal Award Agency: Department of Health and Human Services

Type of Finding: Material Weakness, Material Noncompliance

During our review of the eligibility determination for Medicaid members, we tested 78 claims that included capitation payments. Capitation payments are payments made by the State to Managed Care Organizations (MCO), Prepaid Inpatient Health Plans, or Prepaid Ambulatory Health Plans for Medicaid eligible enrollees. For each MCO, capitation payments are calculated per member per month. The Department makes payments to an MCO based on the total number of members per month. Out of 78 claims tested, 3 capitation payments (or 3.8 percent) were paid to the MCOs for Medicaid members that were no longer eligible; 2 of the 3 capitation payments were paid for a Medicaid member

that was eligible through May 2023; and 1 of the 3 capitation payments was paid for a Medicaid participant that was eligible through the end of April 2023.

Questioned costs were calculated based on a sample error of \$78 of known questioned costs paid that was projected out to the overall population for \$2,051,295 of projected questioned costs.

During May 2023, eligibility was re-evaluated in the Idaho Benefit and Eligibility System (IBES). The members in some MCO plans were determined ineligible in IBES. The updates to eligibility status were not forwarded to the Medicaid Enterprise System (MES). Capitation payments were still paid on behalf of these members despite being deemed ineligible in IBES. The MES relies on member eligibility information from IBES and interfaces nightly; however, the eligibility status in IBES was not appropriately updated in MES. No claims were paid on behalf of those members during fiscal year 2024.

Finding Number: 2024-220

The expenditures reported on the Quarterly Medicaid Statement of Expenditures for the Medical Assistance Program form (CMS-64) were understated by \$16,348,275 for the Medicaid program.

Program Name: State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare, Medical Assistance Program

Federal Award Agency: Department of Health and Human Services

Type of Finding: Material Weakness, Noncompliance

The CMS-64 is used by the Department to report its actual program benefit costs and administrative expenses to the Centers for Medicare and Medicaid Services (CMS). We reviewed two of the four quarters submitted during fiscal year 2024.

One of the two tested quarters on the CMS-64 (or 50 percent) was submitted 207 days late. The other quarter was submitted 185 days late. The Department notified CMS and received return communications acknowledging that reporting for Idaho would be delayed due to the implementation of Luma.

In addition, one of the two quarters tested on the CMS-64 (or 50 percent), the state and local administration amount was understated by \$16,348,275.

The implementation of Luma resulted in significant reporting issues and caused the Department to submit the CMS-64 forms late.

In addition, staff turnover and insufficient training caused the misstatement of the state and local administration amount on the CMS-64, and the review of the report was not performed at a level sufficient to identify errors.

Finding Number: 2024-221

The Division of Medicaid did not document the review and approval of the audited financial reports of the Managed Care Organizations (MCO).

Program Name: State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare, Medical Assistance Program

Federal Award Agency: Department of Health and Human Services

Type of Finding: Material Weakness

We reviewed all 4 MCO contracts with the Department that were active during fiscal year 2024. The Department did include requirements for the MCOs to submit audited financial reports in the contracts but did not have documented reviews and approvals in places over those audited financial reports provided for 2 out of 4 MCO contracts (or 50 percent).

The Department did not realize that the annual submission of the audited financial reports provided by the MCO was not included in the monitoring spreadsheet until we requested clarification which led to a lack of a documented review.

Finding Number: 2024-222

Four providers lacked documentation to support continued eligibility within the Medicaid program.

Program Name: State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare, Medical Assistance Program

Federal Award Agency: Department of Health and Human Services

Type of Finding: Significant Deficiency, Noncompliance

During testing, we identified 4 out of 60 providers (or 6.7 percent) that did not submit maintenance documents over 5 years. The specific maintenance documents that are required to be submitted depend on the type of provider. The Gainwell Provider Enrollment Specialist did not ensure that provider eligibility was properly maintained prior to updating the provider's eligibility in the MES.

Idaho Medicaid provider re-validation was scheduled to be completed in March 2025. The service organization, Gainwell Technologies, was unable to complete re-validation due to their own constraints. This is a known issue to the Department, and it anticipates completion of the provider re-validation by December 2025.

Finding Number: 2024-223

The submission of a Child Care and Development Fund (CCDF) financial report used to support compliance with the Matching, Level of Effort (LOE), and Earmarking requirement was not completed timely.

Program Name: Child Care and Development Block Grant; Child Care Mandatory and Matching Funds of the Child Care and Development Fund

Federal Award Agency: Department of Health and Human Services

Type of Finding: Significant Deficiency, Noncompliance

The Department is required to complete a CCDF financial report, Form ACF-696 on a quarterly basis for each grant. Each report must be submitted within 30 days after the end of the applicable quarter. The final report for the quarter ended September 30, 2023, that included earmarking and level of effort amounts was submitted 1 month later, on November 30, and was signed off by the Department's financial executive officer about 5 months after the deadline, on March 25, 2024. We did not note errors related to maintenance of effort and earmarking compliance requirements in the reports.

Staff turnover, insufficient training, and the implementation of Luma caused the Department's late submission of the required Form ACF-696 for the quarter ended September 30, 2023. The Department requested an extension from the ACF to complete necessary adjustments, but the request was denied.

Finding Number: 2024-224

Some expenditures were misclassified on the Child Care and Development Fund (CCDF) financial report resulting in an overstatement of Child Care Administration expenditures and an understatement of Direct Services.

Program Name: Child Care and Development Block Grant; Child Care Mandatory and Matching Funds of the Child Care and Development Fund

Federal Award Agency: Department of Health and Human Services

Type of Finding: Material Weakness, Material Noncompliance

The Department is required to complete a CCDF financial report, Form ACF-696 on a quarterly basis for each grant. The Department compiles reports using quarterly supporting workpapers which are broken out by source, including the mandatory fund, the matching fund, and the discretionary fund.

We found 1 out of 4 Form ACF-696 tested (or 25 percent), in which the Department misclassified the expenditures included in the mandatory funds, reporting \$2,867,578 under the Child Care Administration line instead of Direct Services Line.

Staff turnover and the implementation of Luma contributed to the human error that caused the expenditure misclassification. In addition, the review of Form ACF-696 was not completed at a level sufficient to identify errors.

Finding Number: 2024-225

Amounts reported as provided to subrecipients by financial services on the Schedule of Expenditures of Federal Assistance (SEFA) are not properly supported.

Program Name: Special Supplemental Nutrition Program for Women, Infants, and Children; Temporary Assistance for Needy Families; Child Care and Development Block Grant; Child Care Mandatory and Matching Funds of the Child Care and Development Fund

Federal Award Agency: Department of Health and Human Services

Type of Finding: Significant Deficiency, SEFA Misstatement

Amounts reported on the SEFA closing package as expenditures to subrecipients did not agree to amounts provided by program staff to auditors for testing purposes. The following programs had discrepancies between what was reported on the SEFA closing package and what was retained by program personnel:

- An overstatement of \$4,503,700 for the Child Care and Development Block Grant (Assistance Listing Number (AL) 93.575)
- An overstatement of \$29,079 for the Child Care and Development Block Grant (AL 93.596)
- An understatement of \$1,014,475 for the Temporary Assistance for Needy Families (AL 93.558)
- An understatement of \$362,470 for the Special Supplemental Nutrition Program for Women, Infants, and Children (AL 10.557)

Contradicting information was provided by financial services personnel and program personnel related to expenditures to subrecipients reported on the Schedule of Expenditures of Federal Awards (SEFA) closing package for three major programs. A new statewide accounting system (Luma) was implemented in July 2023. The Office provided guidance to the Department on how to code expenditures to subrecipients, using specific account codes. According to financial services personnel, some expenditures to subrecipients were incorrectly coded causing incorrect amounts to be included on the SEFA. The Department has a review process in place for closing packages that is intended to detect and correct errors. However, the review of the fiscal year 2024 SEFA closing package was not completed at a level of detail sufficient to properly identify and correct errors.

In addition, Department financial services personnel and program personnel are not communicating effectively to discover and resolve any discrepancies related to expenditures to subrecipients reported on the SEFA.

Finding Number: 2024-226

The Bureau of Facility Standards within the Department failed to complete timely health and safety surveys for three long-term care facilities.

Program Name: State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare, Medical Assistance Program

Federal Award Agency: Department of Health and Human Services

Type of Finding: Material Weakness, Material Noncompliance

The Bureau is required to conduct unannounced standard re-certification surveys, which provide a comprehensive review of the quality of care furnished in a facility. For long-term care facilities, these recertification surveys must be conducted no later than 15 months after the previous recertification survey with a statewide average interval of 12 months or less.

We identified 3 out of 18 providers tested (or 16.6 percent) that did not have a survey completed within 15 months of the previous survey as required. The timing of the re-certification surveys was 27 months, 42 months, and 38 months, respectively. Collectively, the timing of the re-certification surveys caused the Department to be noncompliant with the statewide average interval of 12 months or less requirement as well.

The Bureau experienced staffing shortages that delayed survey completions. The Bureau also stated that they followed the guidance provided by CMS QSO-22-02-ALL memo by prioritizing facility recertification surveys for facilities that had a history of noncompliance or allegations of noncompliance.

Finding Number: 2024-227

The review and approval of the annual updates to the Low-Income Home Energy Assistance Program (LIHEAP) benefits matrix were not documented.

Related to Prior Finding: 2023-211

Program Name: Low-Income Home Energy Assistance

Federal Agency: Department of Health and Human Services

Type of Finding: Material Weakness

The LIHEAP program staff utilizes software to determine eligibility and benefit amounts for applicants based on energy burden and qualifying factors. There is a benefits matrix within the software, which is updated annually.

Each year, the Department's LIHEAP program staff update the benefits matrix with any required changes. The review and approval of the changes were completed by program staff, who met in-person and completed testing scenarios to verify the accuracy of the information. After the test results were reviewed and no errors identified, the matrix information was uploaded into software production. Verbal confirmation was provided to the program manager.

The review and approval of the changes to the benefits matrix were not documented during fiscal year 2024. The documented review and approval procedures were implemented in February 2025.

The Department did not consider that documentation to support the review and approval of the updates to the benefits matrix was necessary during fiscal year 2024.

Finding Number: 2024-228

The review of the Low-Income Home Energy Assistance Program (LIHEAP) earmarking compliance requirements was not documented.

Related to Prior Finding: 2023-212

AL Title: Low-Income Home Energy Assistance

Federal Agency: Department of Health and Human Services

Type of Finding: Material Weakness

The LIHEAP requires earmarking, which limits the percentage of grant funds that can be spent on administration, weatherization, and leveraging programs. The monitoring of LIHEAP earmarking requirements was completed by the program manager on a spreadsheet that tracked expenditures and appropriate limitations to ensure compliance was met.

There was no documented review for accuracy nor approval of the tracking spreadsheet during fiscal year 2024. The documented review and approval procedures were implemented in February 2025.

The Department did not consider that documentation to support the review and approval of the earmarking tracking spreadsheet was necessary to ensure accuracy and compliance during fiscal year 2024.

Finding Number: 2024-229

Low-Income Home Energy Assistance Program (LIHEAP) special reports did not include a review for accuracy and compliance prior to submission.

Related to Prior Finding: 2023-210

Program Name: Low-Income Home Energy Assistance

Federal Agency: Department of Health and Human Services

Type of Finding: Material Weakness

During fiscal year 2024, the Department was required to submit 6 LIHEAP special reports to the Federal Government. The Department's LIHEAP program manager compiled the program special reports. The reports are submitted by the same program manager to the Office of Community Services. The reviews and approvals for 2 out of 6 program special reports tested (or 33 percent) were not documented.

The LIHEAP program manager indicated that there were no documented review and approval of the program special reports between July 2023 and January 2024 for fiscal year 2024. Review and approval procedures were designed in April 2024 and implemented in February 2025.

The Department staff indicated that there was no official approval process as reports are submitted online and the data source was either collaborated or provided by internal sources and verified during fiscal year 2024. The Department did not consider that documentation to support the review and approval of these reports was necessary to ensure accuracy and compliance with reporting requirements.

Finding Number: 2024-230

The Department did not provide documented support to verify the accuracy of a Low-Income Home Energy Assistance (LIHEAP) performance report.

Program Name: Low-Income Home Energy Assistance

Federal Award Agency: Department of Health and Human Services

Type of Finding: Significant Deficiency, Noncompliance

During fiscal year 2024, the Department was required to submit one LIHEAP performance report to the Federal Government. The Department's LIHEAP program manager compiled and submitted the report to the Office of Community Services. The Department was unable to provide the supporting documentation to confirm the accuracy of the information included in the report.

The Department did not design and implement an internal control to ensure that sufficient documentation was maintained to support the accuracy of the required report.

Finding Number: 2024-231

Supporting documentation for subrecipient risk assessments for the Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises program was not available for review.

Program Name: Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises

Federal Award Agency: Department of Health and Human Services

Type of Finding: Significant Deficiency, Noncompliance

The Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises program had a total of 6 subrecipients during fiscal year 2024. During testing, the Department was unable to provide a subrecipient risk assessment for 2 out of 6 subrecipients tested (or 33 percent). In the risk assessment, the Department documents the need for a subrecipient to have a Single Audit, if necessary, and the Department's review of required subrecipient Single Audits. The Department was compliant with all other aspects of the subrecipient monitoring compliance requirements for the subrecipients.

Staff turnover led to the documentation creation and retention shortcomings as new staff were being trained and onboarded when risk assessments should have been completed and documented, including Single Audit requirements.

Finding Number: 2024-232

An incorrect Federal Medical Assistance Percentage (FMAP) rate was applied while calculating the federal and state share of expenditures for the Child Care and Development Fund (CCDF) financial report resulting in an understatement of \$1,064,932 of the federal share of costs.

Program Name: Child Care and Development Block Grant; Child Care Mandatory and Matching Funds of the Child Care and Development Fund

Federal Award Agency: Department of Health and Human Services

Type of Finding: Significant Deficiency, Noncompliance

The Department is required to complete a CCDF financial report, Form ACF-696, on a quarterly basis for each grant. We found that 1 out of 4 CCDF financial reports tested (or 25 percent), had an incorrect FMAP rate applied while calculating the federal and State share of expenditures, understating federal funds by \$1,064,932.

Staff turnover, insufficient training, and the implementation of Luma caused an incorrect FMAP rate to be applied while calculating the federal and state share of expenditures on the CCDF financial report. In addition, the review procedures were not completed at a level sufficient to identify an error.

Finding Number: 2024-233

The submission of Child Care and Development Fund (CCDF) financial report was not completed timely.

Program Name: Child Care and Development Block Grant; Child Care Mandatory and Matching Funds of the Child Care and Development Fund

Federal Award Agency: Department of Health and Human Services

Type of Finding: Significant Deficiency, Noncompliance

The Department is required to complete a CCDF financial report, Form ACF-696, on a quarterly basis for each grant. Each report must be submitted within 30 days after the end of the applicable quarter. We found 1 out of 4 ACF-696 tested (or 25 percent) was submitted 2 months after the due date. The report for the quarter ended September 30, 2023, was submitted in January 2024. No other compliance or substantive errors were noted related to the report submission.

Staff turnover, insufficient training, and the implementation of Luma caused the Department's late submission of the required Form ACF-696 for the quarter ended September 30, 2023. The Department requested an extension from the ACF to complete necessary adjustments, but the request was denied.

Finding Number: 2024-234

Payroll adjustments lacked sufficient internal controls.

Program Name: Immunization Cooperative Agreements, Temporary Assistance for Needy Families, Child Care and Development Block Grant, Child Care Mandatory and Matching Funds of the Child Care and Development Fund, State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare, Medical Assistance Program

Federal Award Agency: Department of Health and Human Services

Type of Finding: Significant Deficiency

The State implemented a new Enterprise Resource Planning system, Luma, in July 2023. Due to the implementation, and insufficient experience, some transactions were entered incorrectly into Luma. Necessary adjustments were completed by both the Department and the Office. We noted 21 out of 42 payroll adjustments tested (or 50 percent) that were not properly reviewed and approved, and of those 21 noted payroll adjustments, 4 were completed by the Office, and 17 were completed by the Department. Additionally, of those 21 noted payroll adjustments, 6 were completed by the Department and had the same personnel submitting, approving, and releasing the adjustment. The remaining 15 payroll adjustments had no documented review and approval information.

The majority of the noted deviations were processed in the beginning of fiscal year 2024. According to the Department's personnel, the reviews of payroll adjustments were not consistently documented following the implementation of Luma.

The significant number of adjustments processed and time constraints were provided as the reason the Department had the same personnel submit, approve, and release the adjustments.

In addition, according to Office personnel, multiple adjustments were processed due to a statewide correction to the benefit coding in the beginning of fiscal year 2024. An incorrect account was used to record benefits. This correction was reviewed by the Department's payroll team and followed the financial payroll correction process. However, there was no documentation of the review process.



Finding Number: 2024-235

Quarterly financial reports for the Social Security Disability (DI) grant were submitted after the required deadline.

Program Name: Social Security Disability Insurance
Federal Award Agency: Social Security Administration
Type of Finding: Significant Deficiency, Noncompliance

The Department submitted four reports during our audit period. We selected a sample of 2 quarterly reports, each including forms SSA-4513 and SSA-4514, to test for compliance and internal controls. The Department has a control procedure in place for the reports to be reviewed by a qualified person prior to submission. Our testing found that reports were submitted 17 and 23 days after the established deadline set by SSA's regional office. However, no substantive errors were identified in our testing, and we confirmed that the internal control procedure for accuracy was operating as designed.

Reports were submitted late due to delays in obtaining the payroll data needed to comply with the U.S. Department of Labor's modified accrual-based grant reporting requirements. Payroll is processed biweekly for the prior timesheet period, creating a delay in the availability of the previous month's data. In prior years, the Department estimated payroll costs, which led to inaccuracies in federal quarterly reports. Although adjustments were made in the following quarter, they did not align with the actual payroll reporting periods. With the implementation of the State's current accounting system (Luma), the Department prioritized using actual payroll data to improve accuracy, even if it resulted in late report submissions.

Finding Number: 2024-236

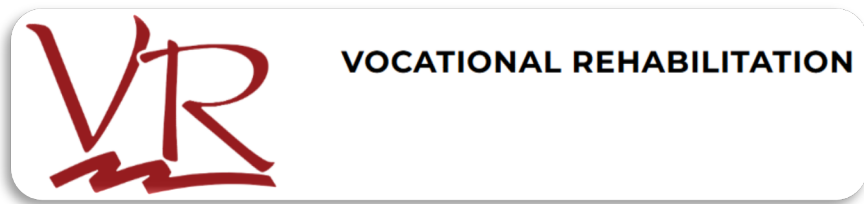
The review and approval of quarterly special reports for the Unemployment Insurance (UI) program were not consistently documented, and the reports were submitted after the required deadline.

Program Name: Unemployment Insurance
Federal Award Agency: U.S. Department of Labor
Type of Finding: Significant Deficiency, Noncompliance

We tested all 4 UI-3 quarterly reports that were due during our audit period. Our evaluation determined that 3 out of the 4 reports were submitted after the established deadline. Only the first quarterly report, covering the period ending June 30, 2023, and prepared using the State's prior accounting system (STARS), was submitted by the deadline. The 3 subsequent quarterly reports, prepared after the State's transition to Luma, were submitted 13, 31, and 35 days late. The Department has a control procedure in place for the reports to be reviewed by a qualified person prior to submission. Our testing found that 1 of the 4 quarterly reports was missing documented approval, typically retained via e-mail.

Reports were submitted late due to delays in obtaining the payroll data needed to comply with the U.S. Department of Labor's modified accrual-based grant reporting requirements. Payroll is processed biweekly for the prior timesheet period, creating a delay before the previous month's data is available. In prior years, the Department estimated payroll

costs, which led to inaccuracies in federal quarterly reports. Although adjustments were made in the following quarter, they did not align with the actual payroll reporting periods. With the implementation of Luma, the Department prioritized using actual payroll data to improve accuracy, even if it resulted in late report submissions. The Department was in the process of updating their reporting procedures and did not require documentation of the controls to be retained at the time.



Finding Number: 2024-237

The Division could not provide supporting documentation for amounts included on the Rehabilitation Services Administration (RSA) reports required under the Rehabilitation Services-Vocational Rehabilitation Grants to States.

Program Name: Rehabilitation Services - Vocational Rehabilitation Grants to States

Federal Award Agency: U.S. Department of Education, Rehabilitation Services Administration

Type of Finding: Material Weakness, Material Noncompliance

The RSA requires the Division to submit financial reports (RSA-17) every 6 months. The reports are cumulative and cover the entire grant period through to the end of the reporting period. Reporting periods end on March 31 and September 30. If the reporting period is the final report for the grant, the report is due 120 days after the close of the period. All other reports are due 30 days after the close of the period.

Grants are issued for an initial 12-month period. If State match requirements are met within the initial period, recipients qualify for an additional 12-month carryover period to spend any unobligated federal funds. Including the carryover period, the federal fiscal year 2024 grant period is October 1, 2023, through September 30, 2025.

In State fiscal year 2024, there were 3 grants open – federal fiscal years 2022, 2023, and 2024. The Division was required to submit 4 reports for these grants. We compared the federal expenditure amounts reported for the grant in total and for the Pre-Employment Transition Services (Pre-ETS) to the amounts in Luma and found errors in all 4 as follows:

Total Expenditures

Grant Year	Report Period End	RSA-17 Amount	Luma Amount	Difference
Federal Fiscal Year 2022	9/30/23	\$14,601,067	\$13,941,207	\$659,860
Federal Fiscal Year 2023	9/30/23	\$7,633,338	\$7,465,827	\$167,511
Federal Fiscal Year 2023	3/31/24	\$16,823,595	\$16,661,795	\$161,800
Federal Fiscal Year 2024	3/31/24	\$2,007,420	\$2,077,874	\$(70,454)
			TOTAL	\$918,717

Pre-ETS

Grant Year	Report Period End	RSA-17 Amount	Luma Amount	Difference
Federal Fiscal Year 2022	9/30/23	\$2,579,855	\$2,991,527	\$(411,672)
Federal Fiscal Year 2023	9/30/23	\$3,083,866	\$2,869,311	\$214,555
Federal Fiscal Year 2023	3/31/24	\$5,596,382	\$5,005,941	\$590,441
Federal Fiscal Year 2024	3/31/24	\$211,681	\$78,612	\$133,069
			TOTAL	\$526,393

Reports were prepared by former employees, and the current personnel could not determine why the reported amounts did not match Luma. Further, supporting documentation was not retained by the Division, which might have provided insight into the differences.

Finding 2024-238

The Division did not comply with Matching, Level of Effort, and Earmarking requirements for the fiscal year 2022 Rehabilitation Services-Vocational Rehabilitation Grants to States program.

Program Name: Rehabilitation Services - Vocational Rehabilitation Grants to States

Federal Award Agency: U.S. Department of Education, Rehabilitation Services Administration

Type of Finding: Material Weakness, Material Noncompliance

Grants are issued for an initial 12-month period. If State match requirements are met within the initial period, recipients qualify for an additional 12-month carryover period to spend any unobligated federal funds. Including the carryover period, the federal fiscal year 2024 grant period is October 1, 2023, through September 30, 2025. In State fiscal year 2024, there were 3 grants open – federal fiscal years 2022, 2023, and 2024.

Maintenance of effort is one part of the level of effort grant requirements. The federal fiscal year 2022 grant period ended on September 30, 2023. It is the only grant that we could evaluate for level of effort compliance because it is the only one that ended within State fiscal year 2024, which is the period of our audit.

The Division is required to spend at least the amount of State funds expended in the fiscal year two years prior. We compared State expenditures for the federal fiscal years 2020 and 2022 grants based on amounts reported on the RSA-17 reports.

RSA-17 Report	RSA-17 Report	
Federal Fiscal Year 2020 Grant Expenditures	Federal Fiscal Year 2022 Grant Expenditures	Difference
\$4,508,835	\$4,222,109	\$(286,726)

This analysis found that the Division did not meet level of effort requirements because State spending for the federal fiscal year 2022 grant was \$286,726 less than State spending for the federal fiscal year 2020 grant.

We performed additional analysis on the amounts reported and compared them to the underlying information in Luma and STARS due to errors we identified in the RSA-17 reports; also described in Finding 2024-237. We found that the amounts reported for the federal fiscal years 2020 and 2022 grants did not match the amounts recorded in Luma or STARS, and the Division could not provide documentation to support the differences.

We compared the State expenditures for federal fiscal years 2020 and 2022 grants based on the amounts recorded in Luma and STARS.

Accounting System	Accounting System	
Federal Fiscal Year 2020 Grant Expenditures (STARS)	Federal Fiscal Year 2022 Grant Expenditures (Luma and STARS)	Difference (STARS)
\$4,072,786	\$4,021,058	\$(51,728)

In both of our analyses, the Division still failed to meet level of effort requirements.

The Division has experienced a large amount of turnover in fiscal staff positions. The staff in place during our single audit procedures were not the same as the staff who compiled the RSA-17 reports for the federal fiscal years 2020 or 2022 grants and could not locate any documentation to support the amounts reported or verify that the Division had internal controls in place to monitor the matching, level of effort, or earmarking requirements for compliance.

Finding Number: 2024-239

The Division does not have documented control procedures in place to ensure compliance with period of performance requirements for the Rehabilitation Services - Vocational Rehabilitation Grants to States.

Program Name: Rehabilitation Services - Vocational Rehabilitation Grants to States

Federal Award Agency: U.S. Department of Education, Rehabilitation Services Administration

Type of Finding: Material Weakness

Grants are issued for an initial 12-month period. If State match requirements are met within the initial period, recipients qualify for an additional 12-month carryover period to spend any unobligated federal funds. Including the carryover period, the federal fiscal year 2024 grant period is October 1, 2023, through September 30, 2025. In State fiscal year 2024, there were 3 grants open – federal fiscal years 2022, 2023, and 2024.

The Division uses Aware, a case management system which documents clients' Individual Plans for Employment (IPE). The IPEs have employment goals, planned services, estimated costs, client responsibilities, and criteria for evaluating progress. Expenditures are initially entered into Aware and uploaded into Luma for payment.

The Division uses project codes in Aware to designate expenditures to specific grant periods. The project codes correlate to grant codes in Luma when transactions are uploaded from Aware. Grant codes are used to track expenditures and period of performance for each grant award. Client expenditures are entered into Aware, and Regional Managers review the entries for accuracy, including the correct project code for the period of performance.

As grant periods begin and end, the project codes in Aware need to be changed to correlate to new grant codes in Luma. The Division stated that, in past years, the changes to the project codes would be discussed among the fiscal staff and communicated to the regional managers, and the final changes were reviewed for accuracy and inclusion in the proper period. The Division made changes to the project codes but could not provide documentation to confirm these changes were reviewed and approved in fiscal year 2024. Further, the Division could not provide documentation of any additional procedures to evaluate period of performance at an overall program level that would detect errors in the coding of project codes or federal grant codes.

The Division has experienced a large amount of turnover in fiscal staff positions. This likely contributed to internal controls not being properly executed. Documentation was not retained to verify internal controls.

Finding Number: 2024-240

The Division is not following Idaho Administrative Rules for Purchasing as required by federal requirements.

Program Name: Rehabilitation Services - Vocational Rehabilitation Grants to States

Federal Award Agency: U.S. Department of Education, Rehabilitation Services Administration

Type of Finding: Material Weakness, Material Noncompliance

We identified a population of 75 vendors that were paid more than \$25,000 in fiscal year 2024 by the Division. The total dollar value of that population is \$7,366,145 and we also identified 18 vendors within that population that received total payments that were large enough to be considered individually significant, based on materiality. We reviewed all of those 18 vendors and also selected a random sample of 6 vendors from the remaining 57 vendors in our population to arrive at a total testing group of 24 vendors. We evaluated if the Division's internal controls were properly designed, in place, and effective in preventing or detecting errors. We also assessed if the Division was in compliance with procurement policies, both as required by the Rehabilitation Services - Vocational Rehabilitation Grants to States program and the State.

The main internal control that the Division relies on to ensure compliance is that appropriate personnel review the procurement documents and approve the contract or purchase made prior to payment.

The Division could not provide evidence that the review and approval occurred for 3 of the 6 (or 50 percent) randomly sampled vendors, and for 2 of the 18 (or 11 percent) vendors that had significant payments. We also found that the Division could not provide documentation to show that State procurement policies were followed for 4 of the 6 (or 67 percent) sampled vendors and 4 of the 18 (or 22 percent) individually significant vendors.

The Division misunderstood several purchasing requirements. It believed that an exemption for rehabilitation agencies applied to more vendors than just not-for-profit entities and public agencies. The Division also believed that the State purchasing policies did not apply to vendors with many small purchases that are individually below, but collectively exceed, the purchasing thresholds. This misunderstanding led to noncompliance with purchasing requirements.

Finding Number: 2024-241

The Division did not verify that vendors receiving payments from the Rehabilitation Services - Vocational Rehabilitation Grants to States program, were not suspended or debarred prior to making federal grant payments.

Program Name: Rehabilitation Services - Vocational Rehabilitation Grants to States

Federal Award Agency: U.S. Department of Education, Rehabilitation Services Administration

Type of Finding: Material Weakness, Material Noncompliance

We identified 75 vendors that were paid more than \$25,000 in total expenditures in fiscal year 2024 by the Division. The total dollar value of that population is \$7,366,145 and we identified 18 vendors within that population that received total payments that were large enough to be considered individually significant, based on materiality. We reviewed those 18 vendors and selected a random sample of 6 vendors from the remaining 57 vendors in our population to arrive at a total testing group of 24 vendors.

The Division relies on appropriate personnel reviewing the documents that support verification that the vendor is not suspended or disbarred, and then indicate approval by e-mail, as its primary internal control to assure compliance with federal regulations.

Our testing found that the Division could not provide the documentation to show that the review and approval occurred for 5 of the 6 (or 83 percent) sampled vendors and for 7 of the 18 (or 39 percent) vendors identified as individually significant.

The Division has procedures in place to retain documentation showing the suspension and debarment reviews were completed, reviewed, and approved for new vendors added during fiscal years 2022, 2023, and 2024. However, the Division could not provide documentation to show that vendors added prior to fiscal year 2022 were subject to this process. Further, the Division does not perform any subsequent checks to ensure that vendors did not become suspended or debarred after they were initially added to the current statewide accounting system (Luma) or prior statewide accounting system (STARS) which increases the risk that payments could be made to a suspended or disbarred vendor.

Finding Number: 2024-242

The Division did not accurately report federal grant expenditures on the Schedule of Expenditures of Federal Awards (SEFA) Closing Package.

Program Name: Rehabilitation Services - Vocational Rehabilitation Grants to States

Federal Award Agency: U.S. Department of Education, Rehabilitation Services Administration

Type of Finding: Significant Deficiency, SEFA Misstatement

The Division prepared the SEFA closing package as required but could not provide documentation to show that the closing package was reviewed for accuracy prior to submission.

Additionally, amounts on the SEFA did not agree with the underlying accounting records in Luma, and Division staff could not provide an explanation for the differences. We identified the following errors based on expenditure transactions that were coded to specific grants in the Federal Grant Fund in Luma:

Assistance Listing	SEFA Amount	Luma Amount	Difference
84.126A	\$18,785,454	\$18,285,440	\$500,014
93.369	\$282,568	\$242,954	\$39,614
		Total Difference	\$539,628

The Federal Grant Fund also contained transactions that were not directly coded to any specific grant in the amount of \$1,168,908. The Division could not provide documentation to show how these expenditures were allocated to individual programs.

The Division has experienced a large amount of turnover in fiscal staff positions. Staff did not retain documentation to support amounts reported.

Finding Number: 2024-243

The Division did not properly evaluate costs related to the Rehabilitation Services - Vocational Rehabilitation Grants to States program resulting in direct costs incorrectly being recorded as indirect costs for the grant.

Program Name: Rehabilitation Services – Vocational Rehabilitation Grants to States

Federal Award Agency: U.S. Department of Education, Rehabilitation Services Administration

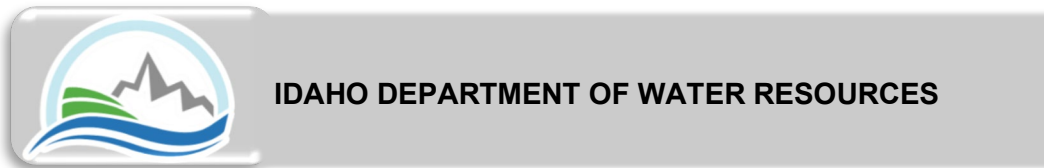
Type of Finding: Significant Deficiency, Noncompliance

We tested a sample of 60 transactions, plus 15 individually significant transactions, from the population of indirect costs incurred in State fiscal year 2022. Those costs were used to calculate the indirect cost rate used in fiscal year 2024.

We identified 2 transactions from the sample of 60 (or 3 percent) and 1 (or 7 percent) individually significant transactions that should have been charged as direct costs. The 2 sampled transactions were \$30 for training and \$269 for postage. The individually significant transaction was \$46,922 for laptops.

We also tested a sample of 60 employee payroll transactions from the population of direct costs in fiscal year 2024 to determine that the costs were allowable and the Division's internal control procedures were operating as intended. The Division could not provide documentation to confirm that 2 transactions (or 3 percent) were approved prior to entry in Luma.

The Division has experienced a large amount of turnover in fiscal staff positions. Prior staff did not retain documentation, and current staff was unable to produce documentation to support the expenditure transactions or verify controls were in place and operating.



Finding Number: 2024-244

The Department's original Schedule of Expenditures of Federal Awards submitted to the Office of the State Controller underreported the amount disbursed to subrecipients by \$3,500,000 under the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF) program.

Program Name: Coronavirus State and Local Fiscal Recovery Funds

Federal Award Agency: Department of Treasury

Type of Finding: Significant Deficiency, SEFA Misstatement

The Department failed to report one subrecipient of CSLFRF program on the SEFA in fiscal year 2024.

The Department does not have sufficient controls in place to prevent or detect errors on the SEFA before submission to the Office. Program staff determined that one recipient of CSLFRF funding was a subrecipient. However, review procedures were not performed at the level of detail necessary to ensure amounts passed on to the subrecipient were appropriately identified on the SEFA closing package and did not report all funds passed through.

STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

AL	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	DIRECT AWARD	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS	TYPE*
ADMINISTRATION, DEPARTMENT OF						
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	\$2,684,988	COVID-19		
39.003	Donation of Federal Surplus Personal Property	General Services Administration	838,925	NC		
	TOTAL ADMINISTRATION, DEPARTMENT OF		<u>\$3,523,913</u>			
AGING, COMMISSION ON						
10.565	Commodity Supplemental Food Program	Department of Agriculture	\$186,427		\$171,547	
17.235	Senior Community Service Employment Program	Department of Labor	297,297		280,189	
93.041	Special Programs for the Aging, Title VII, Chapter 3 Programs for the Prevention of Elder Abuse, Neglect, and Exploitation	Health and Human Services	11,737		10,023	
93.042	Special Programs for the Aging, Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	Health and Human Services	121,312		19,156	
93.042	Special Programs for the Aging, Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	Health and Human Services	6,893	COVID-19	2,810	COVID-19
93.043	Special Programs for the Aging, Title III, Part D Disease Prevention and Health Promotion Services	Health and Human Services	102,365		96,385	
93.043	Special Programs for the Aging, Title III, Part D Disease Prevention and Health Promotion Services	Health and Human Services	18,353	COVID-19	18,353	COVID-19
93.044	Special Programs for the Aging, Title III, Part B Grants for Supportive Services and Senior Centers	Health and Human Services	2,276,345		1,748,257	
93.044	Special Programs for the Aging, Title III, Part B Grants for Supportive Services and Senior Centers	Health and Human Services	511,196	COVID-19	451,907	COVID-19
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services	Health and Human Services	3,518,359		2,968,518	
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services	Health and Human Services	1,748,298	COVID-19	1,742,645	COVID-19
93.048	Special Programs for the Aging - Discretionary Projects	Health and Human Services	293,944		139,759	
93.048	Special Programs for the Aging - Discretionary Projects	Health and Human Services	35,580	COVID-19	35,580	COVID-19
93.052	National Family Caregiver Support	Health and Human Services	718,155		651,014	
93.052	National Family Caregiver Support	Health and Human Services	189,475	COVID-19	91,602	COVID-19
93.053	Nutrition Services Incentive Program	Health and Human Services	515,678		515,678	
93.071	Medicare Enrollment Assistance Program	Health and Human Services	100,324		69,089	
93.072	Lifespan Respite Care Program	Health and Human Services	155,369		124,493	
93.698	Elder Justice Act – Adult Protective Services	Health and Human Services	1,600			
93.747	Elder Abuse Prevention Interventions Program	Health and Human Services	605,323	COVID-19	509,175	COVID-19
	TOTAL AGING, COMMISSION ON		<u>\$11,414,030</u>		<u>\$9,646,180</u>	
AGRICULTURE, DEPARTMENT OF						
10.025	Plant and Animal Disease, Pest Control, and Animal Care	Department of Agriculture	\$530,660		\$113,160	
10.162	Inspection Grading and Standardization	Department of Agriculture	8,474			
10.163	Market Protection and Promotion	Department of Agriculture	24,600			
10.170	Specialty Crop Block Grant Program - Farm Bill	Department of Agriculture	1,084,807		573,234	
10.170	Specialty Crop Block Grant Program - Farm Bill	Department of Agriculture	1,091,343		1,040,509	R&D
10.170	Specialty Crop Block Grant Program - Farm Bill	Department of Agriculture	1,339,033	COVID-19	1,112,995	COVID-19
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program	Department of Agriculture	139,034	COVID-19		
10.680	Forest Health Protection	Department of Agriculture	84,760		84,760	
10.902	Soil and Water Conservation	Department of Agriculture	57,012			
10.U28	Federal-State Inspection of Fresh Fruits, Veg, and other products	Department of Agriculture	11,729			
10.U32	USDA Veterinary Services Agreement for Brucellosis Testing	Department of Agriculture	20,110			
10.U33	Forest Service Aquatic Invasive Species Prevention	Department of Agriculture	18,881			
10.U36	Forest Service Challenge Cost Sharing	Department of Agriculture	8,100			
12.U29	Watercraft Inspection Station Program	Department of Defense	1,528,300	PT		
12.U31	Aquatic Invasive Species Monitoring	Department of Defense	47,341	PT		
12.U34	Idaho Flowering Rush	Department of Defense	12,772	PT		
15.608	Fish and Aquatic Conservation – Aquatic Invasive Species	Department of the Interior	239,777			
66.700	Consolidated Pesticide Enforcement Cooperative Agreements	Environmental Protection Agency	443,875			
93.103	Food and Drug Administration Research	Health and Human Services	39,953	PT		
93.103	Food and Drug Administration Research	Health and Human Services	419,213		27,978	
	TOTAL AGRICULTURE, DEPARTMENT OF		<u>\$7,149,774</u>		<u>\$2,952,636</u>	
ARTS, COMMISSION ON THE						
45.025	Promotion of the Arts - Partnership Agreements	National Foundation on the Arts and the Humanities	\$982,799		\$500,200	
	TOTAL ARTS, COMMISSION ON THE		<u>\$982,799</u>		<u>\$500,200</u>	
ATTORNEY GENERAL, OFFICE OF THE						
16.543	Missing Children's Assistance	Department of Justice	\$371,854			
93.775	State Medicaid Fraud Control Units	Health and Human Services	804,562			
	TOTAL ATTORNEY GENERAL, OFFICE OF THE		<u>\$1,176,416</u>			
BLIND AND VISUALLY IMPAIRED, COMMISSION FOR THE						
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Department of Education	\$3,449,974			
84.177	Rehabilitation Services - Independent Living Services for Older Individuals Who Are Blind	Department of Education	225,000			
	TOTAL BLIND AND VISUALLY IMPAIRED, COMMISSION FOR THE		<u>\$3,674,974</u>			

*Type of assistance other than direct cash. NC=non-cash; PT=pass-through; R&D=Research and Development; COVID-19=COVID-19 related expenditures (CARES Act, ARPA, etc.)

STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

AL	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	DIRECT AWARD	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS	TYPE*
	OCCUPATIONAL AND PROFESSIONAL LICENSES, DIVISION OF					
14.171	Manufactured Home Dispute Resolution	Housing and Urban Development	\$37,861			
20.720	State Damage Prevention Program Grants	Department of Transportation	58,090			
	TOTAL OCCUPATIONAL AND PROFESSIONAL LICENSES, DIVISION OF		<u>\$95,951</u>			
	COMMERCE, DEPARTMENT OF					
11.035	Broadband Equity, Access, and Deployment Program	Department of Commerce	\$1,160,520			
11.307	EDA Grant - Economic Adjustment Assistance	Department of Commerce	765,235	COVID-19	\$421,485	COVID-19
14.228	Community Development Block Grants/State's Program	Housing and Urban Development	7,259,351		7,003,809	
14.228	Community Development Block Grants/State's Program	Housing and Urban Development	1,269,587	COVID-19	1,196,591	COVID-19
21.029	Coronavirus Capital Projects Fund	Department of Treasury	17,491,797	COVID-19	17,129,822	COVID-19
59.061	State Trade and Export Promotion Pilot Grant Program	Small Business Administration	259,998		244,815	
	TOTAL COMMERCE, DEPARTMENT OF		<u>\$28,206,488</u>		<u>\$25,996,522</u>	
	CONTROLLER, OFFICE OF THE STATE					
21.019	Coronavirus Relief Fund	Department of Treasury	\$65,483	COVID-19		
	TOTAL CONTROLLER, OFFICE OF THE STATE		<u>\$65,483</u>			
	CORRECTION, DEPARTMENT OF					
16.606	State Criminal Alien Assistance Program	Department of Justice	\$79,300			
16.812	Second Chance Act Reentry Initiative	Department of Justice	99,657			
16.827	Justice Reinvestment Initiative	Department of Justice	12,001			
16.838	Visiting Fellows Program	Department of Justice	29,926			
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	499,490	COVID-19		
94.013	Volunteers in Service to America	Corporation for National and Community Service	10,552			
	TOTAL CORRECTION, DEPARTMENT OF		<u>\$730,926</u>			
	DRUG POLICY, OFFICE OF					
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	Health and Human Services	\$2,159,508		\$1,825,387	
	TOTAL OFFICE OF DRUG POLICY		<u>\$2,159,508</u>		<u>\$1,825,387</u>	
	EDUCATION, STATE BOARD OF					
16.839	Stop School Violence: Confidential Tipline	Department of Justice	\$5,963			
84.334S	GEARUP Scholarships	Department of Education	395,770		\$378,561	
84.425U	Education Stabilization Fund - ARPA ESSER III	Department of Education	7,868,772	COVID-19	4,875,727	COVID-19
84.425R	Emergency Assistance to Non-Public Schools	Department of Education	3,579,174	COVID-19		
	TOTAL EDUCATION, STATE BOARD OF		<u>\$11,849,679</u>		<u>\$5,254,288</u>	
	ENERGY RESOURCES, OFFICE OF					
81.041	State Energy Program	Department of Energy	\$601,055			
81.254	Grid Infrastructure Deployment and Resilience	Department of Energy	139,764			
81.128	Energy Efficiency and Conservation Block Grant Program	Department of Energy	102,517			
	TOTAL ENERGY RESOURCES, OFFICE OF		<u>\$843,336</u>			
	ENVIRONMENTAL QUALITY, DEPARTMENT OF					
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	Department of Defense	\$178,308			
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	84,620,905	COVID-19	\$76,908,782	COVID-19
66.001	Air Pollution Control Program Support	Environmental Protection Agency	1,303,789			
66.034	Surveys, Studies, Research, Investigations, Demonstrations & Special Purpose Activities Relating to the Clean Air Act	Environmental Protection Agency	553,254			
66.040	Diesel Emissions Reduction Act (DERA) State Grants	Environmental Protection Agency	89,569			
66.046	Climate Pollution Reduction Planning Grant (CPRG)	Environmental Protection Agency	352,982		104,105	
66.202	Congressionally Mandated Projects	Environmental Protection Agency	120,204		29,692	
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	Environmental Protection Agency	1,541,560			
66.432	State Public Water System Supervision	Environmental Protection Agency	621,081			
66.444	Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d))	Environmental Protection Agency	2,132			
66.447	Sewer Overflow and Stormwater Reuse Municipal Grant Program	Environmental Protection Agency	36,312		27,616	
66.454	Water Quality Management Planning	Environmental Protection Agency	156,956			
66.458	Capitalization Grants for Clean Water State Revolving Funds	Environmental Protection Agency	18,004,643		17,131,100	
66.460	Nonpoint Source Implementation Grants	Environmental Protection Agency	1,660,127		1,052,265	
66.468	Drinking Water State Revolving Funds	Environmental Protection Agency	16,492,587		12,274,339	
66.605	Performance Partnership Grants	Environmental Protection Agency	12,778			
66.608	Environmental Info. Exchange Network Grant Prog. and Related Assist.	Environmental Protection Agency	42,024			
66.708	Pollution Prevention Grants Program	Environmental Protection Agency	139,236			
66.801	Hazardous Waste Management State Program Support	Environmental Protection Agency	423,823		114,617	
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Coop Agmts.	Environmental Protection Agency	2,637,129		227,310	

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STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

AL	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	DIRECT AWARD	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS	TYPE*
66.804	Underground Storage Tank Prevention, Detection and Compliance Program	Environmental Protection Agency	363,664			
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	Environmental Protection Agency	562,850			
66.809	Superfund State and Indian Tribe Core Program Cooperative Agreements	Environmental Protection Agency	172,661			
66.817	State and Tribal Response Program Grants	Environmental Protection Agency	633,576			
66.920	Idaho SWIFER Grant	Environmental Protection Agency	2,240			
81.106	Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions	Department of Energy	212,967	PT		
81.214	Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	Department of Energy	2,184,649		325,196	
	TOTAL ENVIRONMENTAL QUALITY, DEPARTMENT OF		<u>\$133,122,006</u>		<u>\$108,195,022</u>	
	FINANCIAL MANAGEMENT, DIVISION OF					
21.026	Homeowner Assistance Fund	Department of Treasury	\$9,387,100	COVID-19	\$9,387,100	COVID-19
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	<u>150,059</u>	COVID-19	<u>150,059</u>	COVID-19
	TOTAL FINANCIAL MANAGEMENT, DIVISION OF		<u>\$9,537,159</u>		<u>\$9,387,100</u>	
	FISH AND GAME, DEPARTMENT OF					
10.U04	Miscellaneous Forest Service Grants	Department of Agriculture	\$206,942			
10.069	Conservation Reserve Program	Department of Agriculture	57,354			
10.093	Voluntary Public Access & Habitat Incentive Program	Department of Agriculture	77,721			
10.724	Wildfire Crisis Strategy Landscapes	Department of Agriculture	150,840			
10.931	Agricultural Conservation Easement Program	Department of Agriculture	120,132			
11.407	Interjurisdictional Fisheries Act of 1986	Department of Commerce	8,414	R&D		
11.436	Columbia River Fisheries Development Program	Department of Commerce	1,189,528			
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program	Department of Commerce	242,699			
11.441	Regional Fishery Management Councils	Department of Commerce	40,101	R&D		
12.300	Basic and Applied Scientific Research	Department of Defense	31,189	R&D		
15.225	Recreation and Visitor Services	Department of the Interior	2,978			
15.247	Wildlife Resource Management	Department of the Interior	56,151			
15.517	Fish & Wildlife Coordination Act	Department of the Interior	187,641	R&D		
15.517	Fish & Wildlife Coordination Act	Department of the Interior	22,577			
15.560	SECURE Water Act - Research Agreements	Department of the Interior	54,498			
15.605	Sport Fish Restoration	Department of the Interior	844,742	R&D	\$66,665	R&D
15.605	Sport Fish Restoration	Department of the Interior	7,593,066			
15.608	Fish and Aquatic Conservation – Aquatic Invasive Species	Department of the Interior	75,985			
15.611	Wildlife Restoration and Basic Hunter Education	Department of the Interior	2,130,616	R&D	228,234	R&D
15.611	Wildlife Restoration and Basic Hunter Education	Department of the Interior	16,797,795		236,148	
15.615	Cooperative Endangered Species Conservation Fund	Department of the Interior	97,708	R&D	58,663	R&D
15.615	Cooperative Endangered Species Conservation Fund	Department of the Interior	320,306			
15.626	Enhanced Hunter Education and Safety	Department of the Interior	50,655			
15.634	State Wildlife Grants	Department of the Interior	653,978			
15.634	State Wildlife Grants	Department of the Interior	16,702	PT		
15.657	Endangered Species Conservation - Recovery Implementation Funds	Department of the Interior	352,266			
15.661	Lower Snake River Compensation Plan	Department of the Interior	9,978,156			
15.684	White Nose Syndrome National Response Implementation	Department of the Interior	5,574			
15.685	National Fish Passage	Department of the Interior	45,018			
15.U35	Misc. Bureau of Reclamation	Department of the Interior	50,871			
81.U17	Miscellaneous Bonneville Power Administration Grants	Department of Energy	2,906,170	R&D	33,570	R&D
81.U17	Miscellaneous Bonneville Power Administration Grants	Department of Energy	13,544,635		76,179	
81.U30	Miscellaneous Pacific States Marine Fisheries Commission Grants	Department of Energy	768,234			
	TOTAL FISH AND GAME, DEPARTMENT OF		<u>\$58,681,242</u>		<u>\$699,459</u>	
	HEALTH AND WELFARE, DEPARTMENT OF					
10.182	Pandemic Relief Activities: Local Food Purchase Agreements with States, Tribes, and Local Governments	Department of Agriculture	\$15,737			
10.187	The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds	Department of Agriculture	81,678		\$81,678	
10.551	Supplemental Nutrition Assistance Program (SNAP)	Department of Agriculture	273,730,861	NC		
10.551	Supplemental Nutrition Assistance Program (SNAP)	Department of Agriculture	7,176,044	NC, COVID-19		
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Department of Agriculture	33,311,668		5,938,594	
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Department of Agriculture	11,669,288		989,113	
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Department of Agriculture	10,551	COVID-19		
10.568	Emergency Food Assistance Program (Administrative Costs)	Department of Agriculture	438,481		415,339	
10.568	Emergency Food Assistance Program (Administrative Costs)	Department of Agriculture	139,612	COVID-19	137,004	COVID-19
10.569	Emergency Food Assistance Program (Food Commodities)	Department of Agriculture	7,495,069	NC		
10.649	Pandemic EBT Administrative Costs	Department of Agriculture	38,945	COVID-19		
16.575	Crime Victim Assistance	Department of Justice	5,795,294		5,744,060	

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STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

AL	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	DIRECT AWARD	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS	TYPE*
16.582	Crime Victim Assistance/Discretionary Grants	Department of Justice	109,445			
16.838	Comprehensive Opioid, Stimulant, and Substance Abuse Program	Department of Justice	880,218		778,052	
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	6,519,523	COVID-19	6,295,318	COVID-19
66.032	State Indoor Radon Grants	Environmental Protection Agency	77,311			
81.042	Weatherization Assistance for Low-Income Persons	Department of Energy	3,408,886		3,296,897	
81.U18	Weatherization Conference	Department of Energy	890,789		886,989	
84.181	Special Education - Grants for Infants and Families	Department of Education	3,284,132			
84.181	Special Education - Grants for Infants and Families	Department of Education	686,186	COVID-19		
93.069	Public Health Emergency Preparedness	Health and Human Services	4,891,459		2,491,990	
93.070	Environmental Public Health and Emergency Response	Health and Human Services	49,389			
93.090	Guardianship Assistance	Health and Human Services	124,417			
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program	Health and Human Services	17,272		17,267	
93.103	Food and Drug Administration Research	Health and Human Services	125,392			
93.110	Maternal and Child Health Federal Consolidated Programs	Health and Human Services	46,269		21,625	
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	Health and Human Services	101,166		17,384	
93.127	Emergency Medical Services for Children	Health and Human Services	179,243			
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	Health and Human Services	182,234		800	
93.136	Injury Prevent. & Control Research and State and Community Based Programs	Health and Human Services	2,532,938		828,575	
93.150	Projects for Assistance in Transition from Homelessness (PATH)	Health and Human Services	206,237		199,013	
93.165	Grants to States for Loan Repayment Program	Health and Human Services	364,437		247,199	
93.197	Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	Health and Human Services	393,574			
93.217	Family Planning Services	Health and Human Services	1,315,352		1,066,226	
93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	Health and Human Services	6,429		6,253	
93.236	Grants to States to Support Oral Health Workforce Activities	Health and Human Services	451,234		150,329	
93.240	State Capacity Building	Health and Human Services	244,687			
93.241	State Rural Hospital Flexibility Program	Health and Human Services	817,958		20,000	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	Health and Human Services	813,953		324,000	
93.251	Early Hearing Detection and Intervention	Health and Human Services	372,540			
93.268	Immunization Cooperative Agreements	Health and Human Services	2,950,907		225,150	
93.268	Immunization Cooperative Agreements	Health and Human Services	5,977,902	COVID-19	3,909,253	COVID-19
93.268	Immunization Cooperative Agreements	Health and Human Services	27,097,762	NC		
93.270	Adult Viral Hepatitis Prevention and Control	Health and Human Services	505,325		218,034	
93.301	Small Rural Hospital Improvement Grant Program	Health and Human Services	357,222		299,700	
93.314	Early Hearing Detection and Intervention Info. Syst. (EHDI-IS) Surveillance Prog.	Health and Human Services	147,117			
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Health and Human Services	1,629,870		332,538	
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Health and Human Services	11,035,426	COVID-19	5,825,603	COVID-19
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	Health and Human Services	292,826			
93.336	Behavioral Risk Factor Surveillance System	Health and Human Services	582,974			
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (COVID-19 Crisis Response)	Health and Human Services	602,578	COVID-19	589,732	COVID-19
93.366	State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	Health and Human Services	427,971		182,244	
93.387	National and State Tobacco Control Program	Health and Human Services	1,123,982		418,808	
93.391	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	Health and Human Services	58,522	COVID-19	40,209	COVID-19
93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	Health and Human Services	2,411			
93.426	The National Cardiovascular Health Program	Health and Human Services	853,478		106,913	
93.497	Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports	Health and Human Services	323,301	COVID-19	313,203	COVID-19
93.506	ACA Nationwide Program for National and State Background Checks for Direct Patient Access Employees of Long Term Care Facilities and Providers	Health and Human Services	91,510			
93.556	Promoting Safe and Stable Families	Health and Human Services	1,417,500		26,805	
93.558	Temporary Assistance for Needy Families	Health and Human Services	34,480,147		372,337	
93.563	Child Support Enforcement	Health and Human Services	15,510,027			
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	Health and Human Services	1,529,067		453,403	
93.568	Low-Income Home Energy Assistance	Health and Human Services	23,803,094		7,638,184	
93.568	Low-Income Home Energy Assistance (CARES Act)	Health and Human Services	158,887	COVID-19	158,887	COVID-19
93.569	Community Services Block Grant	Health and Human Services	3,804,869		3,616,725	

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STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

AL	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	DIRECT AWARD	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS	TYPE*
93.569	Community Services Block Grant	Health and Human Services	444,202	COVID-19	352,168	COVID-19
93.575	Child Care and Development Block Grant	Health and Human Services	31,243,370		4,932,974	
93.575	Child Care and Development Block Grant (CARES Act)	Health and Human Services	(233,048)	COVID-19	(233,048)	COVID-19
93.590	Community-Based Child Abuse Prevention Grants	Health and Human Services	211,217			
93.590	Community-Based Child Abuse Prevention Grants	Health and Human Services	558,097	COVID-19		
93.596	Child Care Mandatory & Matching Funds of Child Care & Develop. Fund	Health and Human Services	18,576,262		29,079	
93.597	Grants to States for Access and Visitation Programs	Health and Human Services	77,612			
93.599	Chafee Education and Training Vouchers Program	Health and Human Services	12			
93.600	Head Start	Health and Human Services	134,592			
93.603	Adoption and Legal Guardianship Incentive Payments	Health and Human Services	4,826			
93.630	Developmental Disabilities Basic Support and Advocacy Grants	Health and Human Services	655,583		21,783	
93.631	Developmental Disabilities Projects of National Significance	Health and Human Services	22,045	PT, R&D		
93.643	Children's Justice Grants To States	Health and Human Services	149,871			
93.645	Stephanie Tubbs Jones Child Welfare Services Program	Health and Human Services	2,519,655		26,579	
93.658	Foster Care - Title IV-E	Health and Human Services	15,546,754		7,746	
93.659	Adoption Assistance	Health and Human Services	13,999,825			
93.665	Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	Health and Human Services	1,520	COVID-19		
93.667	Social Services Block Grant	Health and Human Services	14,046,300		708,452	
93.669	Child Abuse and Neglect State Grants	Health and Human Services	584,972			
93.669	Child Abuse and Neglect State Grants	Health and Human Services	52,808	COVID-19		
93.671	Family Violence Prevent & Srves/Domestic Violence Shelter & Sup. Srves	Health and Human Services	1,135,534		1,093,192	
93.671	Family Violence Prevent & Srves/Domestic Violence Shelter & Sup. Srves	Health and Human Services	662,416	COVID-19	657,816	COVID-19
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood	Health and Human Services	959,158			
93.767	Children's Health Insurance Program	Health and Human Services	69,854,469			
93.777	State Survey and Certification of Health Care Providers and Suppliers	Health and Human Services	1,946,983			
93.777	State Survey and Certification of Health Care Providers and Suppliers	Health and Human Services	4,089	COVID-19		
93.778	Medical Assistance Program	Health and Human Services	3,024,723,442			
93.788	Opioid STR	Health and Human Services	9,156,404		4,897,910	
93.791	Money Follows the Person Rebalancing Demonstration	Health and Human Services	4,011,194			
93.796	State Survey Certification of Health Care Providers and Suppliers (Title XIX) Medicaid	Health and Human Services	1,040,824			
93.845	Promoting Population Health through Increased Capacity in Alcohol Epidemiology	Health and Human Services	127,589		9,558	
93.870	Maternal, Infant and Early Childhood Home Visiting Grant Program	Health and Human Services	2,582,889		1,949,975	
93.870	Maternal, Infant and Early Childhood Home Visiting Grant Program	Health and Human Services	163,419	COVID-19		
93.889	National Bioterrorism Hospital Preparedness Program	Health and Human Services	1,326,480		857,462	
93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	Health and Human Services	1,122,855		292,585	
93.913	Grants to States for Operation of State Offices of Rural Health	Health and Human Services	210,696			
93.917	HIV Care Formula Grants	Health and Human Services	6,599,406		972,082	
93.940	HIV Prevention Activities - Health Department Based	Health and Human Services	840,792		307,882	
93.958	Block Grants for Community Mental Health Services	Health and Human Services	1,935,187		438,321	
93.958	Block Grants for Community Mental Health Services	Health and Human Services	3,962,093	COVID-19	2,570,740	COVID-19
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Health and Human Services	7,736,224		1,306,244	
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Health and Human Services	4,362,977	COVID-19	1,340,492	COVID-19
93.967	Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	Health and Human Services	3,523,199		2,256,789	
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	Health and Human Services	269,071		123,958	
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	Health and Human Services	1,118,451	COVID-19	798,956	COVID-19
93.988	Cooperative Agreements for Diabetes Control Programs	Health and Human Services	591,704		132,021	
93.991	Preventive Health and Health Services Block Grant	Health and Human Services	412,667		338,078	
93.994	Maternal and Child Health Services Block Grant to the States	Health and Human Services	2,982,444		1,310,321	
96.U23	Vital Statistics Birth Records Grants	Social Security Administration	151,746			
96.U24	Vital Statistics Cooperative Program	Social Security Administration	199,314			
96.U25	Social Security Birth and Death Reports	Social Security Administration	67,767			
	TOTAL HEALTH AND WELFARE, DEPARTMENT OF		<u>\$3,756,138,531</u>		<u>\$82,181,546</u>	
	HISTORICAL SOCIETY, IDAHO STATE					
10.664	Cooperative Forestry Assistance	Department of Agriculture	\$5,124			
15.224	Cultural and Paleontological Resource Management	Department of the Interior	29,200			
15.904	Historic Preservation Fund Grants-in-Aid	Department of the Interior	1,094,481		\$8,727	
81.256	Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	Department of Energy	12,823			
89.003	National Historical Publications and Records Grants	Natl. Archives & Records Adm.	22,820		15,000	
	TOTAL HISTORICAL SOCIETY, IDAHO STATE		<u>\$1,164,448</u>		<u>\$23,727</u>	

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STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

AL	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	DIRECT AWARD	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS	TYPE*
	INDUSTRIAL COMMISSION					
16.576	Crime Victim Compensation	Department of Justice	\$558,143			
	TOTAL INDUSTRIAL COMMISSION		<u>\$558,143</u>			
	INSURANCE, DEPARTMENT OF					
93.071	Medicare Enrollment Assistance Program	Health and Human Services	\$143,977			
93.324	State Health Insurance Assistance Program	Health and Human Services	468,183			
	TOTAL INSURANCE, DEPARTMENT OF		<u>\$612,160</u>			
	JUDICIAL DEPARTMENT					
16.021	Justice Systems Response to Families	Department of Justice	\$151,610			
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	2,813,447	COVID-19		
93.586	State Court Improvement Program	Health and Human Services	306,601			
	TOTAL JUDICIAL DEPARTMENT		<u>\$3,271,658</u>			
	JUVENILE CORRECTIONS, DEPARTMENT OF					
16.540	Juvenile Justice and Delinquency Prevention	Department of Justice	\$472,835			
	TOTAL JUVENILE CORRECTIONS, DEPARTMENT OF		<u>\$472,835</u>			
	LABOR, DEPARTMENT OF					
17.002	Labor Force Statistics	Department of Labor	\$681,888	R&D		
17.005	Compensation and Working Conditions	Department of Labor	9,049	R&D		
17.207	Employment Service/Wagner-Peyser Funded Activities	Department of Labor	6,113,382			
17.225	Unemployment Insurance	Department of Labor	134,600,847			
17.225	Unemployment Insurance	Department of Labor	3,754,253	COVID-19		
17.245	Trade Adjustment Assistance	Department of Labor	160,336			
17.258	WIA Adult Program	Department of Labor	2,745,443		\$1,652,937	
17.259	WIA Youth Activities	Department of Labor	2,630,854		9,761	
17.261	Workforce Data Quality Initiative (WDQI)	Department of Labor	21,352			
17.271	Work Opportunity Tax Credit Program (WOTC)	Department of Labor	85,235			
17.273	Temporary Labor Certification for Foreign Workers	Department of Labor	577,176			
17.278	WIA Dislocated Workers Formula Grants	Department of Labor	1,708,340		1,035,560	
17.285	Registered Apprenticeship	Department of Labor	951,660			
17.287	Job Corps Experimental Projects and Technical Assistance	Department of Labor	451,731		254,072	
17.801	Jobs for Veterans State Grants	Department of Labor	951,316			
17.805	Homeless Veterans Reintegration Project	Department of Labor	33,482			
94.003	State Commissions	Corporation for National and Community Service	257,847			
94.003	State Commissions	Corporation for National and Community Service	80,243	COVID-19		
94.006	AmeriCorps	Corporation for National and Community Service	862,208		862,208	
94.006	AmeriCorps	Corporation for National and Community Service	848,402	COVID-19	67,432	COVID-19
94.008	Commission Investment Fund	Corporation for National and Community Service	149,574			
94.013	Serve Idaho: VISTA	Corporation for National and Community Service	6,583			
96.001	Social Security Disability Insurance	Social Security Administration	12,359,949			
	TOTAL LABOR, DEPARTMENT OF		<u>\$170,041,150</u>		<u>\$3,881,970</u>	
	LANDS, DEPARTMENT OF					
10.664	Cooperative Forestry Assistance	Department of Agriculture	\$4,682,171		\$2,523,557	
10.676	Forest Legacy Program	Department of Agriculture	208,522		14,500	
10.678	Forest Stewardship Program	Department of Agriculture	178			
10.697	State and Private Forestry Hazardous Fuel Reduction Program	Department of Agriculture	926,623		813,857	
10.698	State and Private Forestry Cooperative Fire Assistance	Department of Agriculture	187,874		108,258	
10.720	Infrastructure Investment and Jobs Act Community Wildfire Defense Grants	Department of Agriculture	227			
10.724	Wildfire Crisis Strategy Landscapes	Department of Agriculture	754,401			
10.902	Soil and Water Conservation	Department of Agriculture	96,169			
10.912	Environmental Quality Incentives Program	Department of Agriculture	19,608			
15.015	Good Neighbor Authority	Department of the Interior	72,253			
15.233	Forests and Woodlands Resource Management	Department of the Interior	14,062			
	TOTAL LANDS, DEPARTMENT OF		<u>\$6,962,088</u>		<u>\$3,460,172</u>	
	LEGISLATIVE SERVICES OFFICE					
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	\$228,119	COVID-19		
	TOTAL LEGISLATIVE SERVICES OFFICE		<u>\$228,119</u>			
	LIBRARIES, IDAHO COMMISSION FOR					
11.032	State Digital Equity Planning Grant	Nat'l Telecomm and Information Administration	\$129,769			
21.029	Coronavirus Capital Projects Fund	Department of Treasury	1,814,766	COVID-19	\$1,742,925	
45.129	Promotion of the Humanities - Federal/State Partnership	Nat'l Foundation on the Arts and the Humanities	25,559	PT		
45.310	Grants to States	Nat'l Foundation on the Arts and the Humanities	1,994,970		152,899	
	TOTAL LIBRARIES, IDAHO COMMISSION FOR		<u>\$3,965,064</u>		<u>\$1,895,824</u>	

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STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

AL	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	DIRECT AWARD	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS	TYPE*
	MILITARY, DIVISION OF					
12.400	Military Construction, National Guard	Department of Defense	\$6,070,225			
12.401	National Guard Military Operations and Maintenance Projects	Department of Defense	53,721,224			
12.404	National Guard Challenge Program	Department of Defense	5,512,055			
20.703	Interagency Hazardous Materials Public Sector Training & Planning Grants	Department of Transportation	402,363		\$94,445	
97.008	Nonprofit Security Grant Program	Department of Homeland Security	621,708		475,119	
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Department of Homeland Security	4,577,537		4,553,345	
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Department of Homeland Security	20,894,296	COVID-19	20,802,233	COVID-19
97.039	Hazard Mitigation Grant	Department of Homeland Security	1,495,486		162,434	
97.042	Emergency Management Performance Grants	Department of Homeland Security	4,904,868		1,287,482	
97.042	Emergency Management Performance Grants	Department of Homeland Security	217,113	COVID-19	162,987	COVID-19
97.045	Cooperating Technical Partners	Department of Homeland Security	21,543			
97.047	BRIC: Building Resilient Infrastructure and Communities	Department of Homeland Security	327,493		137,340	
97.067	Homeland Security Grant Program	Department of Homeland Security	6,709,843		2,707,551	
97.111	Regional Catastrophic Preparedness Grant Program	Department of Homeland Security	774,287			
	TOTAL MILITARY, DIVISION OF		<u>\$106,250,041</u>		<u>\$30,382,936</u>	
	PARDONS AND PAROLE					
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	\$62,128	COVID-19		
	TOTAL PARDONS AND PAROLE		<u>\$62,128</u>			
	PARKS AND RECREATION, DEPARTMENT OF					
11.307	Economic Adjustment Assistance	Department of Commerce	\$91,279	COVID-19		
15.524	Recreation Resources Management	Department of the Interior	420,475			
15.916	Outdoor Recreation Acquisition, Development, and Planning	Department of the Interior	3,417,528		\$10,069	
15.944	Natural Resource Stewardship	Department of the Interior	529,437			
20.219	Recreational Trails Program	Department of Transportation	1,376,768		979,307	
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	6,780,796	COVID-19		
97.012	Boating Safety Financial Assistance	Department of Homeland Security	1,494,196		858,050	
	TOTAL PARKS AND RECREATION, DEPARTMENT OF		<u>\$14,110,479</u>		<u>\$1,847,426</u>	
	POLICE, IDAHO STATE					
16.034	Coronavirus Emergency Supplemental Funding Program	Department of Justice	\$536,454	COVID-19	\$505,332	COVID-19
16.017	Sexual Assault Services Formula Program	Department of Justice	396,779		370,346	
16.320	Services for Trafficking Victims	Department of Justice	2,066			
16.550	State Justice Statistics Program for Statistical Analysis Centers	Department of Justice	63,779			
16.554	National Criminal History Improvement Program (NCHIP)	Department of Justice	2,967			
16.588	Violence Against Women Formula Grants	Department of Justice	1,614,302		1,433,411	
16.593	Residential Substance Abuse Treatment for State Prisoners	Department of Justice	314,168		294,621	
16.609	Project Safe Neighborhoods	Department of Justice	3,116			
16.738	Edward Byrne Memorial Justice Assistance Grant Program	Department of Justice	1,051,757		593,777	
16.741	DNA Backlog Reduction Program	Department of Justice	524,989			
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	Department of Justice	242,309			
16.751	Edward Byrne Memorial Competitive Grant Program	Department of Justice	35,989			
16.750	Support for Adam Walsh Act Implementation Grant Program	Department of Justice	33,964			
16.833	National Sexual Assault Kit Initiative	Department of Justice	510,120		88,881	
16.922	Equitable Sharing Program	Department of Justice	63,568			
20.218	Motor Carrier Safety Assistance	Department of Transportation	1,937,787			
21.016	Equitable Share	Department of Treasury	60,849			
95.001	High Intensity Drug Trafficking Areas Program	Executive Office of the President	549,008		152,128	
	TOTAL POLICE, IDAHO STATE		<u>\$7,943,971</u>		<u>\$3,438,496</u>	
	CAREER-TECHNICAL EDUCATION, DIVISION OF					
17.268	Apprenticeships: Closing the Skills Gap	Department of Labor	\$281,492		\$281,492	
84.002	Adult Education - Basic Grants to States	Department of Education	3,954,114		3,264,561	
84.048	Career and Technical Education - Basic Grants to States	Department of Education	6,190,966		5,525,185	
	TOTAL CAREER-TECHNICAL EDUCATION, DIVISION OF		<u>\$10,426,572</u>		<u>\$9,071,238</u>	
	PUBLIC UTILITIES COMMISSION					
20.700	Pipeline Safety Program	Department of Transportation	\$124,453			
20.721	PHMSA Pipeline Safety Program One Call Grant	Department of Transportation	12,477			
	TOTAL PUBLIC UTILITIES COMMISSION		<u>\$136,930</u>			
	SECRETARY OF STATE					
90.404	HAVA Election Security Grants	Election Assistance Commission	\$802,917		\$422,553	
	TOTAL SECRETARY OF STATE		<u>\$802,917</u>		<u>\$422,553</u>	

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STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

AL	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	DIRECT AWARD	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS	TYPE*
	SPECIES CONSERVATION, OFFICE OF					
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program	Department of Commerce	\$5,046,880		\$1,411,572	
15.517	Fish and Wildlife Coordination Act	Department of the Interior	312,156		312,156	
15.666	Endangered Species Conservation-Wolf Livestock Loss Compensation and Prevention	Department of the Interior	231,518		231,518	
81.U17	Miscellaneous Bonneville Power Administration Grants	Department of Energy	\$4,411,007		\$1,299,118	
	TOTAL SPECIES CONSERVATION, OFFICE OF		<u>\$10,001,561</u>		<u>\$3,254,364</u>	
	PUBLIC SCHOOL SUPPORT					
10.541	Child Nutrition Technology Innovation Grant	Department of Agriculture	\$159,322		\$159,322	
10.553	School Breakfast Program (SBP)	Department of Agriculture	14,476,294		14,476,294	
10.555	National School Lunch Program (NSLP)	Department of Agriculture	6,410,956	NC	6,346,414	NC
10.555	National School Lunch Program (NSLP)	Department of Agriculture	57,106,257		57,106,257	
10.556	Special Milk Program for Children (SMP)	Department of Agriculture	19,926		19,926	
10.558	Child and Adult Care Food Program (CACFP)	Department of Agriculture	7,641,738		7,641,738	
10.559	Summer Food Service Program for Children (SFSPC)	Department of Agriculture	3,296,400		3,296,400	
10.579	Child Nutrition Discretionary Grants Limited Availability	Department of Agriculture	278,763		278,763	
10.582	Fresh Fruit and Vegetable Program	Department of Agriculture	2,567,806		2,567,806	
15.130	Indian Education Assistance to Schools	Department of the Interior	65,280		65,280	
84.010	Title I Grants to Local Educational Agencies	Department of Education	58,796,859		58,796,859	
84.011	Migrant Education - State Grant Program	Department of Education	5,732,707		5,732,707	
84.013	Title I State Agency Program for Neglected & Delinquent Children & Youth	Department of Education	424,292		424,292	
84.027	Special Education Grants to States	Department of Education	68,765,510		68,765,510	
84.027	Special Education Grants to States	Department of Education	2,846,863	COVID-19	2,846,863	COVID-19
84.173	Special Education Preschool Grants	Department of Education	2,545,416		2,545,416	
84.173	Special Education Preschool Grants	Department of Education	507,085	COVID-19	507,085	COVID-19
84.196	Education for Homeless Children and Youth	Department of Education	336,341		336,341	
84.287	Twenty-First Century Community Learning Centers	Department of Education	5,756,665		5,756,665	
84.323	Special Education - State Personnel Development	Department of Education	427,232		427,232	
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Department of Education	974,326		974,326	
84.358	Rural Education	Department of Education	158,911		158,911	
84.365	English Language Acquisition State Grants	Department of Education	2,492,815		2,492,815	
84.367	Supporting Effective Instruction State Grants	Department of Education	10,767,344		10,767,344	
84.424	Student Support and Academic Enrichment Program	Department of Education	6,174,823		6,174,823	
84.424F	Stronger Connections Grant (SCG) Program	Department of Education	1,459,689		1,459,689	
84.425D	Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund	Department of Education	13,454,430	COVID-19	13,454,430	COVID-19
84.425U	Education Stabilization Fund - ARPA ESSER III	Department of Education	152,869,862	COVID-19	152,869,862	COVID-19
84.425W	Education Stabilization Fund - ARPA ESSER - Homeless Children and Youth	Department of Education	879,612	COVID-19	879,612	COVID-19
93.243	Substance Abuse and Mental Health Services	Health and Human Services	357,494		357,494	
	TOTAL PUBLIC SCHOOL SUPPORT		<u>\$427,751,019</u>		<u>\$427,686,477</u>	
	State Department of Education					
10.541	Child Nutrition Technology Innovation Grant	Department of Agriculture	\$99,644			
10.558	Child and Adult Care Food Program (CACFP)	Department of Agriculture	130,071			
10.559	Summer Food Service Program for Children (SFSPC)	Department of Agriculture	257,924			
10.560	State Administrative Expenses for Child Nutrition	Department of Agriculture	1,547,026			
10.579	Child Nutrition Discretionary Grants Limited Availability	Department of Agriculture	34			
10.582	Fresh Fruit and Vegetable Program	Department of Agriculture	39,185			
10.645	Farm to School Grants (ARPA)	Department of Agriculture	90,420	COVID-19		
84.010	Title I Grants to Local Educational Agencies	Department of Education	1,059,882			
84.011	Migrant Education - State Grant Program	Department of Education	381,113			
84.013	Title I State Agency Program for Neglected & Delinquent Children & Youth	Department of Education	6,502			
84.027	Special Education Grants to States	Department of Education	2,939,968			
84.144	Migrant Education Coordination Program	Department of Education	29,503			
84.196	Education for Homeless Children and Youth	Department of Education	96,905			
84.287	Twenty-First Century Community Learning Centers	Department of Education	401,098			

*Type of assistance other than direct cash. NC=non-cash; PT=pass-through; R&D=Research and Development; COVID-19=COVID-19 related expenditures (CARES Act, ARPA, etc.)

STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2024

AL	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	DIRECT AWARD	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS	TYPE*
84.323	Special Education - State Personnel Development	Department of Education	379,375			
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Department of Education	773,349			
84.358	Rural Education	Department of Education	6,323			
84.365	English Language Acquisition State Grants	Department of Education	242,437			
84.367	Supporting Effective Instruction State Grants	Department of Education	795,337			
84.369	Grants for State Assessments and Related Activities	Department of Education	3,977,668			
84.421E	Disability Innovation Fund (DIF)	Department of Education	156,211			
84.424	Student Support and Academic Enrichment Program	Department of Education	263,563			
84.424F	Stronger Connections Grant (SCG) Program	Department of Education	7,465			
84.425R	Emergency Assistance to Non-Public Schools	Department of Education	782,025	COVID-19	\$761,265	COVID-19
84.425U	Education Stabilization Fund - ARPA ESSER III	Department of Education	531,859	COVID-19		
84.425V	ARPA - Emergency Assistance for Non-Public Schools	Department of Education	349,863	COVID-19		
84.425W	Education Stabilization Fund - ARPA ESSER - Homeless Children and Youth	Department of Education	28,611	COVID-19		
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	Health and Human Services	1,490,060			
	TOTAL State Department of Education		<u>\$16,863,421</u>		<u>\$761,265</u>	
TRANSPORTATION DEPARTMENT, IDAHO						
15.228	BLM Fuels Management and Community Fire Assistance Program	Department of the Interior	\$92,149			
20.106	Airport Improvement Program	Department of Transportation	255,034			
20.205	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	Department of Transportation	464,803,730		\$4,298,290	
20.205	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	Department of Transportation	1,081,816	R&D		
20.205	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	Department of Transportation	14,436,073	COVID-19		
20.232	Commercial Driver's License Program Improvement Grant	Department of Transportation	330,806			
20.325	Consolidated Rail Infrastructure and Safety Improvements	Department of Transportation	234,066			
20.507	Federal Transit Formula Grants	Department of Transportation	1,050,840	COVID-19	1,050,840	COVID-19
20.509	Formula Grants for Rural Areas	Department of Transportation	10,758,501		10,123,562	
20.509	Formula Grants for Rural Areas	Department of Transportation	2,663,870	COVID-19	2,663,870	COVID-19
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	Department of Transportation	1,181,844		1,107,550	
20.526	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	Department of Transportation	7,976,805		7,976,805	
20.600	State and Community Highway Safety	Department of Transportation	4,213,970		2,092,670	
20.614	Discretionary Safety Grants and Cooperative Agreements	Department of Transportation	53,812			
20.616	National Priority Safety Programs	Department of Transportation	2,056,889		1,482,497	
	TOTAL TRANSPORTATION DEPARTMENT, IDAHO		<u>\$511,190,205</u>		<u>\$30,796,084</u>	
VETERANS SERVICES, DIVISION OF						
64.014	Veterans State Domiciliary Care	Department of Veterans Affairs	\$60,829			
64.015	Veterans State Nursing Home Care	Department of Veterans Affairs	21,570,355			
64.101	Burial Expense Allowances for Veterans	Department of Veterans Affairs	529,972			
64.203	Veterans Cemetery Grants Program	Department of Veterans Affairs	612,305			
64.005	Grants to States for Construction of State Home Facilities	Department of Veterans Affairs	200,569			
64.005	Grants to States for Construction of State Home Facilities	Department of Veterans Affairs	7,953	COVID-19		
	TOTAL VETERANS SERVICES, DIVISION OF		<u>\$22,981,983</u>			
VOCATIONAL REHABILITATION, DIVISION OF						
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Department of Education	\$18,785,454			
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	Department of Education	176,844			
93.369	ACL Independent Living State Grants	Health and Human Services	282,568		\$241,159	
	TOTAL VOCATIONAL REHABILITATION, DIVISION OF		<u>\$19,244,866</u>		<u>\$241,159</u>	
WATER RESOURCES, DEPARTMENT OF						
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	\$15,452,273	COVID-19	\$3,500,000	COVID-19
66.433	State Underground Water Source Protection	Environmental Protection Agency	98,643			
81.U14	Tributary Water Conservation	Department of Energy	129,470			
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	Department of Homeland Security	125,563			
97.041	National Dam Safety Program	Department of Homeland Security	44,586			
	TOTAL WATER RESOURCES, DEPARTMENT OF		<u>\$15,850,535</u>		<u>\$3,500,000</u>	
WORKFORCE DEVELOPMENT COUNCIL						
17.285	Registered Apprenticeship	Department of Labor	\$705,255		\$455,064	
21.027	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	18,748,831	COVID-19	1,047,873	COVID-19
	TOTAL WORKFORCE DEVELOPMENT COUNCIL		<u>\$19,454,086</u>		<u>\$1,502,937</u>	
	TOTAL EXPENDITURES OF FEDERAL AWARDS		<u><u>\$5,399,698,594</u></u>		<u><u>\$768,804,968</u></u>	

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