Single
Audit Report

For the Fiscal Year Ended June 30, 2016

State of Idaho

Legislative Services Office – Audits Division



Legislative Services Office
Idaho State Legislature

Eric Milstead
Director

Serving Idaho's Citizen Legislature

March 31, 2017

Honorable C.L. "Butch" Otter, Governor
Honorable Members of the Idaho State Legislature
Honorable Brandon D Woolf, State Controller

We are pleased to submit the statewide *Single Audit Report* of the State of Idaho covering the fiscal year ended June 30, 2016. This report complies with the audit requirements placed on the State of Idaho as a condition for receiving $2,779,838,952 in federal assistance (colleges and universities, Idaho Housing and Finance Association, and Idaho Health Insurance Exchange are reported separately).

Idaho does a good job administering its federal funds in compliance with applicable laws and regulations. Questioned costs for fiscal year 2016 totaled $7,795 known, and $392,599 likely, although some issues are reported for which questioned costs could not be determined.

The federal audit requirements are contained in Title 31, Chapter 75, United States Code, as amended by the Single Audit Act Amendments of 1996. The objectives of the Single Audit Act are:

- To improve the financial management of state and local governments with respect to federal financial assistance programs through improved auditing.
- To establish uniform requirements for audits of federal financial assistance provided to state and local governments.
- To promote the efficient and effective use of audit resources.
- To ensure that federal departments and agencies, to the maximum extent practicable, rely on and use audit work performed pursuant to the requirements of the Single Audit Act.

Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) was issued pursuant to the Office of Management and Budget (OMB) *Circular A-133* to facilitate the implementation of the Single Audit Act as amended in 1996. Uniform Guidance places the responsibility for identifying major programs to audit on the auditor. A risk-based approach, which considers current and prior audit experience, federal oversight, and inherent risk, is used to identify major programs. All audit issues are in the section entitled "Auditor's Results." Internal control weaknesses and compliance issues related to federal awards are included in the subsection entitled "Federal Findings and Questioned Costs." Internal control weaknesses and compliance issues related to the basic financial statements are included in the subsection entitled "Basic Financial Statements Findings and Responses." No issues were reported in the 2016 basic financial statements audit.

Mike Nugent, Manager
Research & Legislation

Cathy Holland-Smith, Manager
Budget & Policy Analysis

April Renfro, Manager
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Glenn Harris, Manager
Information Technology

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This document contains the following reports and schedules:

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

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

- Schedules of Expenditures of Federal Awards

- Auditor's Results (schedules of current basic financial statements and federal findings)

- Management's Corrective Action Plan

- Schedules of Prior Audit Findings (basic financial statements and federal findings)

The complete *Comprehensive Annual Financial Report* (CAFR), which includes the State's basic financial statements, can be obtained from the Idaho Office of the State Controller (208-334-3100) or accessed on its website at www.sco.idaho.gov.

Sincerely,



April Renfro, CPA, Manager
Legislative Audits Division

STATE OF IDAHO
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

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*The State's basic financial statements are included in the *Idaho Comprehensive Annual Financial Report* (CAFR) published in conjunction with this *Single Audit Report* by the Office of the State Controller. The CAFR can be obtained from the Office of the State Controller (208-334-3100) or accessed on its website at www.sco.idaho.gov.



Legislative Services Office
Idaho State Legislature

Eric Milstead
Director

Serving Idaho's Citizen Legislature

December 23, 2016

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

Honorable C.L. "Butch" Otter, Governor
Honorable Members of the Legislature
Honorable Brandon D Woolf, State Controller

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Idaho as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the State of Idaho's basic financial statements, and have issued our report thereon dated December 23, 2016. Our report includes a reference to other auditors who audited the financial statements of Boise State University, Eastern Idaho Technical College, Idaho State University, Lewis Clark State College, University of Idaho and their respective component units, Idaho Potato Commission, Idaho Dairy Products Commission, Idaho State Bar, Idaho Wheat Commission, Endowment Fund Investment Board, State Lottery Commission, Public Employee Retirement System of Idaho, Public Employees' Deferred Compensation Plan, IDeal Idaho College Savings Program, Idaho Individual Risk Reinsurance Pool, Idaho Small Employer Health Reinsurance Program, Idaho Health Insurance Exchange, State of Idaho Idle Pool, Local Government Investment Pool, Diversified Bond Fund, Idaho Building Authority, Bond Bank Authority, and the Idaho Housing and Finance Association (including The Housing Company, a discretely presented component unit of the Idaho Housing and Finance Association) as described in our report on the State of Idaho's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the Boise State University Foundation, Eastern Idaho Technical College Foundation, Idaho State University Foundation, and the Public Employees' Deferred Compensation Plan were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Sincerely,



April Renfro, CPA, Manager
Legislative Audits Division



Legislative Services Office
Idaho State Legislature

Serving Idaho's Citizen Legislature

Eric Milstead
Director

March 31, 2017
December 23, 2016

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

Honorable C.L. "Butch" Otter, Governor
Honorable Members of the Legislature
Honorable Brandon D Woolf, State Controller

Report on Compliance for Each Major Federal Program

We have audited the State of Idaho's compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the State of Idaho's major federal programs for the year ended June 30, 2016. The State of Idaho's major federal programs are identified in the Summary of Auditor's Results.

The State of Idaho's basic financial statements include the operations of Boise State University, Eastern Idaho Technical College, Idaho State University, Lewis-Clark State College, University of Idaho, Idaho Housing and Finance Association, and Idaho Health Insurance Exchange which received $1,978,755,909 in federal awards which is not included in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2016. Our compliance audit, described below, did not include the operations of Boise State University, Eastern Idaho Technical College, Idaho State University, Lewis-Clark State College, University of Idaho, Idaho Housing and Finance Association, and Idaho Health Insurance Exchange because these entities engaged other auditors to perform an audit in accordance with Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the State of Idaho's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Uniform Guidance. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of Idaho's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the State of Idaho's compliance.

Opinion on Each Major Federal Program

In our opinion, the State of Idaho complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance with the compliance requirements referred to above that are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Federal Findings and Questioned Costs as items 2016-202, 2016-203, 2016-204, 2016-205, 2016-206, 2016-207, 2016-208, and 2016-209. Our opinion on each major federal program is not modified with respect to these matters.

The State of Idaho's responses to and corrective action plan for the noncompliance findings identified in our audit are described in the accompanying Federal Findings and Questioned Costs and Management's Corrective Action Plan. The State of Idaho's responses and corrective action plan were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

Report on Internal Control over Compliance

Management of the State of Idaho is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the State of Idaho's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Idaho's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying Federal Findings and Questioned Costs as items 2016-201, 2016-202, 2016-203, 2016-204, 2016-205, 2016-206, 2016-207, 2016-208, and 2016-209 that we consider to be significant deficiencies.

The State of Idaho's responses to and corrective action plan for the internal control over compliance findings identified in our audit are described in the accompanying Federal Findings and Questioned Costs and Management's Corrective Action Plan. The State of Idaho's responses and corrective action plan were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Idaho as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the State of Idaho's basic financial statements. We issued our report thereon dated December 23, 2016 which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Sincerely,



April Renfro, CPA, Manager
Legislative Audits Division

STATE OF IDAHO
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

SCHEDULE
OF
EXPENDITURES OF FEDERAL AWARDS
BY FEDERAL AGENCY

STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY FEDERAL AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

CFDA	FEDERAL AGENCY FEDERAL PROGRAM TITLE	STATE AGENCY	DIRECT AWARD EXPENDITURES	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS
	DEPARTMENT OF AGRICULTURE				
	SNAP CLUSTER				
10.551	Supplemental Nutrition Assistance Program (SNAP)	Health and Welfare, Department of	$261,187,720	NC	
10.561	State Administrative Matching Grants - Supplemental Nutrition Assist. Prog.	Health and Welfare, Department of	11,358,772		$1,198,198
	TOTAL SNAP CLUSTER		$272,546,492		$1,198,198
	CHILD NUTRITION CLUSTER				
10.553	School Breakfast Program	Superintendent of Public Instruction	$19,236,982		$19,236,982
10.555	National School Lunch Program	Superintendent of Public Instruction	7,034,208	NC	
10.555	National School Lunch Program	Superintendent of Public Instruction	53,051,546		53,051,546
10.556	Special Milk Program for Children	Superintendent of Public Instruction	107,380		107,380
10.559	Summer Food Service Program for Children	Superintendent of Public Instruction	4,245,739		4,111,995
	TOTAL CHILD NUTRITION CLUSTER		$83,675,855		$76,507,903
	FOOD DISTRIBUTION CLUSTER				
10.565	Commodity Supplemental Food Program	Aging, Commission on	$165,468		$149,059
10.568	Emergency Food Assistance Program (Administrative Costs)	Health and Welfare, Department of	223,411		222,779
10.569	Emergency Food Assistance Program (Food Commodities)	Health and Welfare, Department of	3,273,319	NC	
	TOTAL FOOD DISTRIBUTION CLUSTER		$3,662,198		$371,838
	NON-CLUSTERED PROGRAMS				
10.025	Plant and Animal Disease, Pest Control, and Animal Care	Agriculture, Department of	$1,859,308		$1,079,626
10.028	Wildlife Services	Fish and Game, Department of	18,098		
10.162	Inspection Grading and Standardization	Agriculture, Department of	69,190		
10.163	Market Protection and Promotion	Agriculture, Department of	51,824		
10.171	Organic Certification Cost Share Programs	Agriculture, Department of	141,673		128,794
10.557	Supplemental Nutrition for Women, Infants, and Children (WIC)	Health and Welfare, Department of	26,993,224		8,199,051
10.558	Child and Adult Care Food Program	Superintendent of Public Instruction	8,093,492		7,941,549
10.560	State Administrative Expenses for Child Nutrition	Superintendent of Public Instruction	1,414,340		6,570
10.574	Team Nutrition Grants	Superintendent of Public Instruction	301,059		22,496
10.575	Farm to School Grant Program	Agriculture, Department of	8,181		
10.578	WIC Grants To States (WGS)	Health and Welfare, Department of	250,000		
10.579	Child Nutrition Discretionary Grants Limited Availability	Superintendent of Public Instruction	382,332		184,374
10.582	Fresh Fruit and Vegetable Program	Superintendent of Public Instruction	2,189,218		2,153,511
10.589	Child Nutrition Direct Certification Performance Awards	Superintendent of Public Instruction	2		
10.604	Technical Assistance for Specialty Crops	Agriculture, Department of	30,890		
10.664	Cooperative Forestry Assistance	Lands, Department of	2,559,152		1,324,946
10.676	Forest Legacy Program	Lands, Department of	1,037,087		978,126
10.680	Forest Health Protection	Lands, Department of	5,048		
10.680	Forest Health Protection	Agriculture, Department of	120,086		110,387
10.912	Environmental Quality Incentives Program	Transportation Department, Idaho	39,854		
10.950	Agricultural Statistics Reports	Agriculture, Department of	9,739		
10.U01	U.S. Forest Services Roadless Cost Share	Species Conservation, Office of	8,599		
10.U02	Forest Service Aquatic Invasive Species Monitoring	Agriculture, Department of	28,953		
10.U03	Miscellaneous Natural Resources Conservation Service Grants	Fish and Game, Department of	200,239		
10.U04	Miscellaneous Forest Service Grants	Fish and Game, Department of	213,934		
	Pass-Through From Non-State Entities				
10.674	Wood Utilization Assistance U.S.D.A Forest Service - Northern Region; Grantor No. 13-CA-11010000-022	Energy Resources, Office of	45,386	PT	28,476
10.912	Environmental Quality Incentives Program Willamette Partnership; Grantor No. MOA 6621	Environmental Quality, Department of	21,326	PT	
	TOTAL NON-CLUSTERED PROGRAMS		$46,092,234		$22,157,906
	TOTAL DEPARTMENT OF AGRICULTURE		$405,976,779		$100,235,845
	DEPARTMENT OF COMMERCE				
11.436	Columbia River Fisheries Development Program	Fish and Game, Department of	$1,142,891		
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program	Species Conservation, Office of	3,941,715		$3,877,660
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program	Fish and Game, Department of	252,591		
11.441	Regional Fishery Management Councils	Fish and Game, Department of	41,968		
11.549	State and Local Implementation Grant Program	Military, Division of	412,481		
11.U05	Miscellaneous NOAA Grants	Fish and Game, Department of	1,200,964		
	TOTAL DEPARTMENT OF COMMERCE		$6,992,610		$3,877,660
	DEPARTMENT OF DEFENSE				
12.002	Procurement Technical Assistance for Business Firms	Commerce, Department of	$17,328		
12.113	Agreement Program for the Reimbursement of Technical Services	Environmental Quality, Department of	159,774		
12.401	National Guard Military Operations and Maintenance Projects	Military, Division of	893,197	NC	
12.401	National Guard Military Operations and Maintenance Projects	Military, Division of	32,750,809		
12.404	National Guard ChalleNGe Program	Military, Division of	2,521,936		
12.U06	Miscellaneous Army Corps of Engineers Grants	Fish and Game, Department of	4,295		

*Type of assistance other than direct cash. NC=Non-Cash; PT=Pass-Through; R&D=Research and Development.
The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY FEDERAL AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

CFDA	FEDERAL AGENCY FEDERAL PROGRAM TITLE	STATE AGENCY	DIRECT AWARD EXPENDITURES	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS
12.U07	Miscellaneous Department of the Navy	Fish and Game, Department of	$10,946		
	TOTAL DEPARTMENT OF DEFENSE		$36,358,285		
	HOUSING AND URBAN DEVELOPMENT				
14.171	Manufactured Home Dispute Resolution	Building Safety, Division of	$22,530		
14.228	Community Development Block Grants/State's Program	Commerce, Department of	6,831,371		$6,501,623
	TOTAL HOUSING AND URBAN DEVELOPMENT		$6,853,901		$6,501,623
	DEPARTMENT OF THE INTERIOR				
	FISH AND WILDLIFE CLUSTER				
15.605	Sport Fish Restoration	Fish and Game, Department of	$6,198,356		
15.611	Wildlife Restoration and Basic Hunter Education	Fish and Game, Department of	12,066,026		
	TOTAL FISH AND WILDLIFE CLUSTER		$18,264,382		
	NON-CLUSTERED PROGRAMS				
15.130	Indian Education Assistance to Schools	Superintendent of Public Instruction	$35,723		$35,723
15.225	Recreation Resource Management	Fish and Game, Department of	1,800		
15.228	BLM Wildland Urban Interface Community Fire Assistance	Lands, Department of	22,564		
15.228	BLM Wildland Urban Interface Community Fire Assistance	Transportation Department, Idaho	45,000		
15.230	Invasive and Noxious Plant Management	Fish and Game, Department of	16,588		
15.231	Fish, Wildlife and Plant Conservation Resource Management	Species Conservation, Office of	2,479		2,004
15.231	Fish, Wildlife and Plant Conservation Resource Management	Fish and Game, Department of	188,093		
15.236	Environmental Quality and Protection Resource Management	Fish and Game, Department of	519		
15.236	Environmental Quality and Protection Resource Management	Environmental Quality, Department of	89,551		
15.238	Challenge Cost Share	Historical Society, Idaho State	8,553		
15.238	Challenge Cost Share	Fish and Game, Department of	153,346		
15.507	WaterSMART (Sustaining and Manage America's Resources for Tomorrow)	Water Resources, Department of	72,910		72,910
15.517	Fish & Wildlife Coordination Act	Fish and Game, Department of	651,425		
15.524	Recreation Resources Management	Parks and Recreation, Department of	267,738		
15.608	Fish and Wildlife Management Assistance	Species Conservation, Office of	2,241		2,004
15.615	Cooperative Endangered Species Conservation Fund	Fish and Game, Department of	371,334		
15.615	Cooperative Endangered Species Conservation Fund	Species Conservation, Office of	4,845,249		4,775,038
15.631	Partners for Fish & Wildlife	Fish and Game, Department of	12,288		
15.634	State Wildlife Grants	Fish and Game, Department of	636,970		
15.650	Research Grants (Generic)	Fish and Game, Department of	37,044		
15.655	Migratory Bird Monitoring, Assessment and Conservation	Fish and Game, Department of	8,126		
15.657	Endangered Species Conservation - Recovery Implementation Funds	Species Conservation, Office of	66,983		65,860
15.657	Endangered Species Conservation - Recovery Implementation Funds	Fish and Game, Department of	210,725		
15.660	Endangered Species - Candidate Conservation Action Funds	Lands, Department of	63,548		17,007
15.661	Lower Snake River Compensation Plan	Fish and Game, Department of	6,803,669		
15.670	Adaptive Science	Fish and Game, Department of	39,196		
15.904	Historic Preservation Fund Grants-in-Aid	Historical Society, Idaho State	646,879		86,816
15.916	Outdoor Recreation - Acquisition, Development, and Planning	Parks and Recreation, Department of	334,035		334,035
15.926	American Battlefield Protection	Historical Society, Idaho State	16,391		
15.944	Natural Resource Stewardship	Parks and Recreation, Department of	506,381		
	TOTAL NON-CLUSTERED PROGRAMS		$16,157,348		$5,391,397
	TOTAL DEPARTMENT OF THE INTERIOR		$34,421,730		$5,391,397
	DEPARTMENT OF JUSTICE				
16.013	Violence Against Women Act Court Training and Improvement Grants	Judicial Department	$60,509		
16.017	Sexual Assault Services Formula Program	Police, Idaho State	111,957		$105,307
16.021	Justice Systems Response to Families	Judicial Department	73,739		
16.523	Juvenile Accountability Block Grants	Juvenile Corrections, Department of	157,686		108,808
16.540	Juvenile Justice and Delinquency Prevention - Allocation to States	Juvenile Corrections, Department of	175,276		
16.543	Missing Children's Assistance	Attorney General, Office of the	211,860		
16.550	State Justice Statistics Program for Statistical Analysis Centers	Police, Idaho State	158,510		90,000
16.554	National Criminal History Improvement Program	Police, Idaho State	286,884		
16.575	Crime Victim Assistance	Health and Welfare, Department of	3,478,754		3,420,659
16.576	Crime Victim Compensation	Industrial Commission	800,000		
16.585	Drug Court Discretionary Grant Program	Judicial Department	149,636		
16.588	Violence Against Women Formula Grants	Police, Idaho State	1,049,439		878,515
16.593	Residential Substance Abuse Treatment for State Prisoners	Police, Idaho State	123,396		107,373
16.606	State Criminal Alien Assistance Program	Correction, Department of	215,166		
16.738	Edward Byrne Memorial Justice Assistance Grant Program	Police, Idaho State	815,033		492,437
16.741	DNA Backlog Reduction Program	Police, Idaho State	275,980		
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	Police, Idaho State	120,905		
16.750	Support for Adam Walsh Act Implementation Grant Program	Police, Idaho State	70,380		
16.751	Edward Byrne Memorial Competitive Grant Program	Juvenile Corrections, Department of	48,209		48,209
16.751	Edward Byrne Memorial Competitive Grant Program	Police, Idaho State	99,777		22,259
16.813	NICS Act Record Improvement Program	Police, Idaho State	234,743		
16.922	Equitable Sharing Program	Police, Idaho State	125,584		

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STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY FEDERAL AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

CFDA	FEDERAL AGENCY FEDERAL PROGRAM TITLE	STATE AGENCY	DIRECT AWARD EXPENDITURES	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS
16.U08	Strengthening Idaho's Judicial Performance Evaluation	Judicial Department	$30,000		
	Pass-Through From Non-State Entities				
16.751	Edward Byrne Memorial Competitive Grant Program	Correction, Department of	21,150	PT	
	Council of State Governments; Grantor No. 16-SA-161-2382				
	TOTAL DEPARTMENT OF JUSTICE		$8,894,573		$5,273,567
	DEPARTMENT OF LABOR				
	EMPLOYMENT SERVICE CLUSTER				
17.207	Employment Service/Wagner-Peyser Funded Activities	Labor, Department of	$6,776,127		
17.801	Disabled Veterans' Outreach Program	Labor, Department of	892,691		
17.804	Local Veterans' Employment Representative Program	Labor, Department of	87,441		
	TOTAL EMPLOYMENT SERVICE CLUSTER		$7,756,259		
	WIA CLUSTER				
17.258	WIA/WIOA Adult Program	Labor, Department of	$2,216,300		$313,236
17.259	WIA/WIOA Youth Activities	Labor, Department of	3,363,729		6,797
17.278	WIA/WIOA Dislocated Workers Formula Grants	Labor, Department of	3,306,748		66,890
	TOTAL WIA CLUSTER		$8,886,777		$386,923
	NON-CLUSTERED PROGRAMS				
17.225	Unemployment Insurance (Includes Nonfederal Expenditures)	Labor, Department of	$116,981,160		
17.235	Senior Community Service Employment Program	Aging, Commission on	516,793		$500,358
17.245	Trade Adjustment Assistance	Labor, Department of	1,622,170		
17.271	Work Opportunity Tax Credit (WOTC) Program	Labor, Department of	91,483		
17.273	Temporary Labor Certification for Foreign Workers	Labor, Department of	281,370		
17.277	WIOA National Dislocated Worker Grants/WIA National Emergency Grants	Labor, Department of	3,876,102		431,694
17.281	WIA/WIOA Dislocated Worker National Reserve Technical Assist./Training	Labor, Department of	124,227		
17.802	Veterans' Employment Program	Labor, Department of	866		
	TOTAL NON-CLUSTERED PROGRAMS		$123,494,171		$932,052
	TOTAL DEPARTMENT OF LABOR		$140,137,207		$1,318,975
	DEPARTMENT OF TRANSPORTATION				
	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER				
20.205	Highway Planning and Construction	Transportation Department, Idaho	$268,490,064		$3,082,390
20.219	Recreational Trails Program	Parks and Recreation, Department of	1,386,843		972,751
	TOTAL HIGHWAY PLANNING AND CONSTRUCTION CLUSTER		$269,876,907		$4,055,141
	FEDERAL TRANSIT CLUSTER				
20.500	Federal Transit - Capital Investment Grants	Transportation Department, Idaho	$859,904		$667,173
	TOTAL FEDERAL TRANSIT CLUSTER		$859,904		$667,173
	TRANSIT SERVICES PROGRAMS CLUSTER				
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	Transportation Department, Idaho	$769,039		$577,882
20.516	Job Access - Reverse Commute	Transportation Department, Idaho	368,656		368,656
20.521	New Freedom Program	Transportation Department, Idaho	119,329		119,329
	TOTAL TRANSIT SERVICES PROGRAMS CLUSTER		$1,257,024		$1,065,867
	HIGHWAY SAFETY CLUSTER				
20.600	State and Community Highway Safety	Transportation Department, Idaho	$1,845,236		$1,066,239
20.610	State Traffic Safety Information System Improvement Grants	Transportation Department, Idaho	53,915		
20.611	Incentive Grant Program to Prohibit Racial Profiling	Transportation Department, Idaho	336		
20.612	Incentive Grant Program to Increase Motorcyclist Safety	Transportation Department, Idaho	25,301		
20.616	National Priority Safety Programs	Transportation Department, Idaho	1,836,692		1,060,587
	TOTAL HIGHWAY SAFETY CLUSTER		$3,761,480		$2,126,826
	NON-CLUSTERED PROGRAMS				
20.106	Airport Improvement Program	Transportation Department, Idaho	$145,597		
20.218	National Motor Carrier Safety	Police, Idaho State	1,555,762		
20.232	Commercial Driver's License Program Improvement Grant	Transportation Department, Idaho	240,844		
20.233	Border Enforcement Grants	Police, Idaho State	52,369		
20.237	Motor Carrier Safety Assist. High Priority Activities Grants/Coop. Agrmts.	Transportation Department, Idaho	1,557,240		
20.505	Metropolitan Transp. Planning and State/Non-Metropolitan Planning/Research	Transportation Department, Idaho	4,871		
20.509	Formula Grants for Rural Areas	Transportation Department, Idaho	7,402,187		$6,940,961
20.608	Minimum Penalties for Repeat Offenders for Driving While Intoxicated	Transportation Department, Idaho	344,050		329,562
20.700	Pipeline Safety	Public Utilities Commission	381,875		
20.703	Interagency Hazardous Materials Public Sector Training/Planning Grants	Military, Division of	93,325		79,288
	TOTAL NON-CLUSTERED PROGRAMS		$11,778,120		$7,349,811
	TOTAL DEPARTMENT OF TRANSPORTATION		$287,533,435		$15,264,818

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STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY FEDERAL AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

CFDA	FEDERAL AGENCY FEDERAL PROGRAM TITLE	STATE AGENCY	DIRECT AWARD EXPENDITURES	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS
	US TREASURY				
21.000	Equitable Share	Police, Idaho State	$25,247		
	TOTAL US TREASURY		$25,247		
	GENERAL SERVICES ADMINISTRATION				
39.003	Donation of Federal Surplus Personal Property	Administration, Department of	$1,179,996	NC	
39.011	Election Reform	Secretary of State	678,175		
	TOTAL GENERAL SERVICES ADMINISTRATION		$1,858,171		
	NATIONAL FOUNDATION ON ARTS & HUMANITIES				
45.025	Promotion of the Arts - Partnership Agreements	Arts, Commission on the	$759,572		$317,455
45.149	Promotion of the Humanities - Division of Preservation and Access	Historical Society, Idaho State	68,456		
	Pass-Through From Non-State Entities				
45.129	Promotion of the Humanities - Federal/State Partnership Idaho Humanities Council; Grantor No. H14001, H15001	Libraries, Idaho Commission for	13,805	PT	
	TOTAL NATIONAL FOUNDATION ON ARTS & HUMANITIES		$841,833		$317,455
	INSTITUTE OF MUSEUM AND LIBRARY SERVICES				
45.310	Grants to States	Libraries, Idaho Commission for	$1,211,132		$48,501
45.312	National Leadership Grants	Libraries, Idaho Commission for	9,392		
	TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES		$1,220,524		$48,501
	SMALL BUSINESS ADMINISTRATION				
59.061	State Trade Expansion	Commerce, Department of	$393,276		$200,652
	TOTAL SMALL BUSINESS ADMINISTRATION		$393,276		$200,652
	DEPARTMENT OF VETERANS AFFAIRS				
64.014	Veterans State Domiciliary Care	Veterans Services, Division of	$468,081		
64.015	Veterans State Nursing Home Care	Veterans Services, Division of	13,881,868		
64.101	Burial Expenses Allowances for Veterans	Veterans Services, Division of	378,557		
	TOTAL DEPARTMENT OF VETERANS AFFAIRS		$14,728,506		
	ENVIRONMENTAL PROTECTION AGENCY				
	CLEAN WATER STATE REVOLVING FUND CLUSTER				
66.458	Capitalization Grants for Clean Water State Revolving Funds	Environmental Quality, Department of	$6,942,596		$6,544,320
	TOTAL CLEAN WATER STATE REVOLVING FUND CLUSTER		$6,942,596		$6,544,320
	DRINKING WATER STATE REVOLVING FUND CLUSTER				
66.468	Capitalization Grants for Drinking Water State Revolving Funds	Environmental Quality, Department of	$8,649,523		$6,301,947
	TOTAL DRINKING WATER STATE REVOLVING FUND CLUSTER		$8,649,523		$6,301,947
	NON-CLUSTERED PROGRAMS				
66.001	Air Pollution Control Program Support	Environmental Quality, Department of	$1,366,436		
66.032	State Indoor Radon Grants	Health and Welfare, Department of	56,684		
66.034	Surveys, Studies, Res., Invest. Demos/Spec. Purpose Act. - Clean Air Act	Environmental Quality, Department of	63,734	NC	
66.034	Surveys, Studies, Res., Invest. Demos/Spec. Purpose Act. - Clean Air Act	Environmental Quality, Department of	412,377		
66.039	National Clean Diesel Emissions Reduction Program	Environmental Quality, Department of	353,166		
66.040	State Clean Diesel Grant Program	Environmental Quality, Department of	63,442		
66.202	Congressionally Mandated Projects	Environmental Quality, Department of	72,862		
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	Environmental Quality, Department of	2,195,645		
66.432	State Public Water System Supervision	Environmental Quality, Department of	1,244,803		
66.433	State Underground Water Source Protection	Water Resources, Department of	78,284		
66.454	Water Quality Management Planning	Environmental Quality, Department of	123,438		
66.460	Nonpoint Source Implementation Grants	Environmental Quality, Department of	1,797,382		$1,289,884
66.461	Regional Wetland Program Development Grants	Environmental Quality, Department of	21,492		
66.461	Regional Wetland Program Development Grants	Fish and Game, Department of	48,001		
66.608	Environmental Info. Exchange Network Grant Prog. and Related Assist.	Environmental Quality, Department of	19,196		
66.700	Consolidated Pesticide Enforcement Cooperative Agreements	Agriculture, Department of	399,639		
66.708	Pollution Prevention Grants Program	Environmental Quality, Department of	76,858		
66.801	Hazardous Waste Management State Program Support	Environmental Quality, Department of	491,454		
66.802	Superfund St., Pol. Sub./Indian Tribe Site - Specific Coop. Agmts.	Environmental Quality, Department of	7,890,835		2,874,346
66.804	Underground Storage Tank Prevention, Detection/Compliance Prog.	Environmental Quality, Department of	312,959		
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Prog.	Environmental Quality, Department of	1,105,441		
66.809	Superfund State and Indian Tribe Core Program Coop. Agrmts.	Environmental Quality, Department of	184,470		
66.817	State and Tribal Response Program Grants	Environmental Quality, Department of	939,112		
	TOTAL NON-CLUSTERED PROGRAMS		$19,317,710		$4,164,230
	TOTAL ENVIRONMENTAL PROTECTION AGENCY		$34,909,829		$17,010,497

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STATE OF IDAHO
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BY FEDERAL AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

CFDA	FEDERAL AGENCY FEDERAL PROGRAM TITLE	STATE AGENCY	DIRECT AWARD EXPENDITURES	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS
	DEPARTMENT OF ENERGY				
81.041	State Energy Program	Energy Resources, Office of	$512,420		$175,565
81.042	Weatherization Assistance for Low-Income Persons	Health and Welfare, Department of	1,677,270		1,629,015
81.502	Miscellaneous Federal Assistance Activities	Environmental Quality, Department of	2,508,783		
81.U09	Idaho Accord Administration	Species Conservation, Office of	42,615		70
81.U10	Capital Upper Salmon Screen Trip Passage	Species Conservation, Office of	45,940		45,940
81.U11	Clearwater Focus Program	Species Conservation, Office of	92,788		331
81.U12	Upper Salmon Basin Habitat Restoration	Species Conservation, Office of	119,096		8,248
81.U13	Idaho Accord Water Transactions 2013-2015	Species Conservation, Office of	166,928		116,633
81.U14	Tributary Water Conservation	Water Resources, Department of	248,689		
81.U15	Pahsimeroi River Habitat	Species Conservation, Office of	334,665		334,665
81.U16	Lower Clearwater Potlatch Watershed	Species Conservation, Office of	338,854		338,854
81.U17	Miscellaneous Bonneville Power Administration Grants	Fish and Game, Department of	445,500	NC	
81.U17	Miscellaneous Bonneville Power Administration Grants	Fish and Game, Department of	11,961,358		
81.U18	Weatherization Conference	Health and Welfare, Department of	609,574		10,439
81.U19	Lemhi River Restoration Planning	Species Conservation, Office of	2,262,125		1,984,431
	Pass-Through From Non-State Entities				
81.106	Transport of Transuranic Wastes to the Waste Isolation Pilot Plant Western Governors' Assoc.; Grantor No. MOA-30-316-04A, MOA-30-316-04B	Environmental Quality, Department of	139,022	PT	
	TOTAL DEPARTMENT OF ENERGY		$21,505,627		$4,644,191
	DEPARTMENT OF EDUCATION				
	SPECIAL EDUCATION CLUSTER (IDEA)				
84.027	Special Education - Grants to States	Superintendent of Public Instruction	$55,003,947		$53,147,674
84.173	Special Education - Preschool Grants	Superintendent of Public Instruction	1,896,601		1,896,601
	TOTAL SPECIAL EDUCATION CLUSTER (IDEA)		$56,900,548		$55,044,275
	NON-CLUSTERED PROGRAMS				
84.002	Adult Education - Basic Grants to States	Professional-Technical Education, Division of	$2,140,213		$2,076,132
84.010	Title I Grants to Local Educational Agencies	Superintendent of Public Instruction	56,796,369		56,025,765
84.011	Migrant Education - State Grant Program	Superintendent of Public Instruction	3,508,525		3,192,317
84.013	Title I State Agency Program for Neglected & Delinquent Children & Youth	Superintendent of Public Instruction	391,778		389,532
84.048	Career and Technical Education - Basic Grants to States	Professional-Technical Education, Division of	6,193,611		5,513,819
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Blind and Visually Impaired, Commission for the	2,354,783		
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Vocational Rehabilitation, Division of	14,907,274		
84.144	Migrant Education - Coordination Program	Superintendent of Public Instruction	20,985		
84.169	Independent Living - State Grants	Blind and Visually Impaired, Commission for the	102,634		
84.177	Independent Living Services for Older Individuals Who Are Blind	Blind and Visually Impaired, Commission for the	225,000		
84.181	Special Education - Grants for Infants and Families	Health and Welfare, Department of	2,497,820		40
84.187	Supported Employment Services for Individuals w/Most Significant Disabilities	Blind and Visually Impaired, Commission for the	1,315		
84.187	Supported Employment Services for Individuals w/Most Significant Disabilities	Vocational Rehabilitation, Division of	287,385		
84.196	Education for Homeless Children and Youth	Superintendent of Public Instruction	230,076		179,406
84.265	State Vocational Rehabilitation Unit In-Service Training	Vocational Rehabilitation, Division of	3,529		
84.265	State Vocational Rehabilitation Unit In-Service Training	Blind and Visually Impaired, Commission for the	5,742		
84.287	Twenty-First Century Community Learning Centers	Superintendent of Public Instruction	6,244,953		5,970,881
84.323	Special Education - State Personnel Development	Superintendent of Public Instruction	580,774		69,603
84.330	Advanced Placement Program	Superintendent of Public Instruction	67,773		
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Superintendent of Public Instruction	1,621,956		998,660
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Education, State Board of	1,706,049		1,687,761
84.358	Rural Education	Juvenile Corrections, Department of	27,201		
84.358	Rural Education	Superintendent of Public Instruction	998,950		967,801
84.365	English Language Acquisition State Grants	Superintendent of Public Instruction	1,746,856		1,667,240
84.366	Mathematics and Science Partnerships	Superintendent of Public Instruction	709,591		658,700
84.367	Supporting Effective Instruction State Grant	Education, State Board of	130,320		111,982
84.367	Supporting Effective Instruction State Grant	Superintendent of Public Instruction	10,666,782		10,230,009
84.369	Grants for State Assessments and Related Activities	Superintendent of Public Instruction	2,980,062		
84.372	Statewide Longitudinal Data Systems	Education, State Board of	1,130,285		897,583
84.377	School Improvement Grants	Superintendent of Public Instruction	3,249,383		3,178,917
84.378	College Access Challenge Grant Program	Education, State Board of	1,285,414		
	TOTAL NON-CLUSTERED PROGRAMS		$122,813,388		$93,816,148
	TOTAL DEPARTMENT OF EDUCATION		$179,713,936		$148,860,423
	HEALTH AND HUMAN SERVICES				
	AGING CLUSTER				
93.044	Grants for Supportive Services and Senior Centers	Aging, Commission on	$1,918,693		$1,026,676
93.045	Nutrition Services	Aging, Commission on	2,833,972		1,928,859
93.053	Nutrition Services Incentive Program	Aging, Commission on	738,716		461,641
	TOTAL AGING CLUSTER		$5,491,381		$3,417,176

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BY FEDERAL AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

CFDA	FEDERAL AGENCY FEDERAL PROGRAM TITLE	STATE AGENCY	DIRECT AWARD EXPENDITURES	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS
	TANF CLUSTER				
93.558	Temporary Assistance for Needy Families	Health and Welfare, Department of	$26,011,662		$1,793,213
	TOTAL TANF CLUSTER		$26,011,662		$1,793,213
	CCDF CLUSTER				
93.575	Child Care and Development Block Grant	Health and Welfare, Department of	$24,905,458		$4,526,294
93.596	Child Care Mandatory & Matching Funds of Child Care & Develop. Fund	Health and Welfare, Department of	2,865,049		
	TOTAL CCDF CLUSTER		$27,770,507		$4,526,294
	MEDICAID CLUSTER				
93.775	State Medicaid Fraud Control Units	Attorney General, Office of the	$614,290		
93.777	State Survey and Certification of Health Care Providers and Suppliers	Health and Welfare, Department of	2,184,831		
93.778	Medical Assistance Program	Health and Welfare, Department of	1,275,270,978		$1,985,276
	TOTAL MEDICAID CLUSTER		$1,278,070,099		$1,985,276
	NON-CLUSTERED PROGRAMS				
93.041	Programs for Prevention of Elder Abuse, Neglect, and Exploitation	Aging, Commission on	$23,253		
93.042	Long Term Care Ombudsman Services for Older Individuals	Aging, Commission on	97,794		$47,660
93.043	Disease Prevention and Health Promotion Services	Aging, Commission on	116,445		58,487
93.048	Special Programs for the Aging - Discretionary Projects	Aging, Commission on	645,309		195,407
93.052	National Family Caregiver Support	Aging, Commission on	691,537		437,890
93.069	Public Health Emergency Preparedness	Health and Welfare, Department of	5,124,454		3,016,774
93.071	Medicare Enrollment Assistance Program	Aging, Commission on	185,922		147,179
93.072	Lifespan Respite Care Program	Aging, Commission on	60,302		46,589
93.074	Hosp. Prep. Prog. (HPP)/Pub. Health Emerg. Prep. (PHEP) Aligned Coop. Agrmts.	Health and Welfare, Department of	552,608		296,460
93.079	Promote Adolescent Health - Sch.-Bsd HIV/STD Prev. & Sch.-Bsd Surv.	Superintendent of Public Instruction	68,016		
93.090	Guardianship Assistance	Health and Welfare, Department of	18,612		
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program	Health and Welfare, Department of	272,097		181,277
93.103	Food and Drug Administration Research	Health and Welfare, Department of	36,379		
93.110	Maternal and Child Health Federal Consolidated Programs	Health and Welfare, Department of	245,373		
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control	Health and Welfare, Department of	142,742		58,768
93.127	Emergency Medical Services for Children	Health and Welfare, Department of	108,638		
93.130	Coop. Agmts. - States/Territories - Coord. & Develop. of Primary Care Ofcs.	Health and Welfare, Department of	174,294		1,882
93.136	Injury Prevent. & Control Research/State and Community Based Prog.	Health and Welfare, Department of	308,469		135,642
93.150	Projects for Assistance in Transition from Homelessness	Health and Welfare, Department of	294,508		
93.165	Grants to States for Loan Repayment Program	Health and Welfare, Department of	108,380		
93.217	Family Planning - Services	Health and Welfare, Department of	1,534,478		1,336,429
93.240	State Capacity Building	Health and Welfare, Department of	194,977		
93.241	State Rural Hospital Flexibility Program	Health and Welfare, Department of	545,809		219,622
93.243	Substance Abuse & Mental Health Svcs - Proj. of Reg. & Natl. Significance	Judicial Department	314,223		
93.243	Substance Abuse & Mental Health Svcs - Proj. of Reg. & Natl. Significance	Superintendent of Public Instruction	422,738		
93.243	Substance Abuse & Mental Health Svcs - Proj. of Reg. & Natl. Significance	Drug Policy, Office of	1,566,991		1,494,494
93.243	Substance Abuse & Mental Health Svcs - Proj. of Reg. & Natl. Significance	Health and Welfare, Department of	5,093,167		139,386
93.251	Universal Newborn Hearing Screening	Health and Welfare, Department of	232,926		
93.268	Immunization Cooperative Agreements	Health and Welfare, Department of	2,171,640		197,875
93.268	Immunization Cooperative Agreements	Health and Welfare, Department of	22,586,761	NC	
93.270	Adult Viral Hepatitis Prevention and Control	Health and Welfare, Department of	16,811		
93.283	Centers for Disease Control & Prevention - Investigations & Tech. Assist.	Health and Welfare, Department of	1,870,558		570,046
93.292	National Public Health Improvement Initiative	Health and Welfare, Department of	59,443		
93.301	Small Rural Hospital Improvement Grant Program	Health and Welfare, Department of	423,206		405,647
93.305	National State Based Tobacco Control Programs	Health and Welfare, Department of	924,304		276,514
93.314	Early Hearing Detection/Intervention Info. Syst. (EHDI-IS) Surveillance Prog.	Health and Welfare, Department of	75,804		
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases	Health and Welfare, Department of	424,288		97,436
93.324	State Health Insurance Assistance Program	Insurance, Department of	407,505		
93.369	ACL Independent Living State Grants	Vocational Rehabilitation, Division of	152,448		
93.505	Affordable Care Act Maternal, Infant, & Early Childhood Home Visit. Prog.	Health and Welfare, Department of	3,949,858		3,446,737
93.521	Affordable Care Act Build Epi., Lab., & Health Info. Sys. Cap. in ELC & EIP	Health and Welfare, Department of	308,357		63,093
93.539	Cap. Bldg. Assist. to Strengthen Pub. Health Immun. Infra./Performance Financed in Part by PPHF	Health and Welfare, Department of	107,947		22,293
93.556	Promoting Safe and Stable Families	Health and Welfare, Department of	1,467,705		22,761
93.563	Child Support Enforcement	Health and Welfare, Department of	14,782,824		
93.566	Refugee and Entrant Assistance - State Administered Programs	Health and Welfare, Department of	2,037,043		280,809
93.568	Low-Income Home Energy Assistance	Health and Welfare, Department of	20,732,393		9,671,767
93.569	Community Services Block Grant	Health and Welfare, Department of	3,881,962		3,859,505
93.576	Refugee and Entrant Assistance Discretionary Grants	Health and Welfare, Department of	95,788		81,953
93.586	State Court Improvement Program	Judicial Department	314,093		
93.590	Community-Based Child Abuse Prevention Grants	Health and Welfare, Department of	225,145		
93.597	Grants to States for Access and Visitation Programs	Health and Welfare, Department of	100,000		
93.599	Chafee Education and Training Vouchers Program	Health and Welfare, Department of	74,774		
93.600	Head Start	Health and Welfare, Department of	116,939		
93.603	Adoption and Legal Guardianship Incentive Payments	Health and Welfare, Department of	578,835		

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BY FEDERAL AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

CFDA	FEDERAL AGENCY FEDERAL PROGRAM TITLE	STATE AGENCY	DIRECT AWARD EXPENDITURES	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS
93.617	Voting Access for Individuals with Disabilities - Grants to States	Secretary of State	$20,888		
93.624	ACA - State Innovation Models: Funding for Model Design/Model Testing Assist.	Health and Welfare, Department of	6,271,854		
93.630	Developmental Disabilities Basic Support and Advocacy Grants	Health and Welfare, Department of	445,628		$17,500
93.643	Children's Justice Grants To States	Health and Welfare, Department of	128,420		
93.645	Stephanie Tubbs Jones Child Welfare Services Program	Health and Welfare, Department of	1,669,901		
93.658	Foster Care - Title IV-E	Health and Welfare, Department of	10,118,376		119,595
93.659	Adoption Assistance	Health and Welfare, Department of	7,417,499		
93.667	Social Services Block Grant	Health and Welfare, Department of	9,933,988		1,171,641
93.669	Child Abuse and Neglect State Grants	Health and Welfare, Department of	217,156		
93.671	Family Violence Prevent & Srvcs/Domestic Violence Shelter & Sup. Srvcs	Health and Welfare, Department of	965,184		919,714
93.674	Chafee Foster Care Independence Program	Health and Welfare, Department of	350,128		
93.733	Cap. Bldg. Assist. to Strengthen Pub. Health Immun. Infra./Performance	Health and Welfare, Department of	496,034		5,244
93.735	State Pub. Health Approach Ensuring Quitline Cap. Funded in Part by PPHF	Health and Welfare, Department of	64,729		
93.745	PPHF: Health Care Surveillance/Health Statistics – Surveillance Prog. Announcement: Behavioral Risk Factor Surveillance Syst. Financed in Part by PPHF	Health and Welfare, Department of	251,105		
93.757	State and Local Pub. Health Actions to Prevent Obesity, Diabetes, Heart Disease/Stroke (PPHF)	Health and Welfare, Department of	992,325		420,158
93.758	Preventive Health and Health Services Block Grant Funded Solely with PPHF	Health and Welfare, Department of	692,697		372,637
93.767	Children's Health Insurance Program	Health and Welfare, Department of	72,460,710		540,273
93.791	Money Follows the Person Rebalancing Demonstration	Health and Welfare, Department of	2,502,516		11,300
93.796	State Survey Certification of Health Care Providers/Suppliers (Title XIX) Medicaid	Health and Welfare, Department of	688,908		
93.800	Organized Approaches to Increase Colorectal Cancer Screening	Health and Welfare, Department of	340,553		113,702
93.815	Domestic Ebola Suppl. to the Epidemiology/Lab. Cap. for Infectious Diseases (ELC)	Health and Welfare, Department of	103,611		
93.889	National Bioterrorism Hospital Preparedness Program	Health and Welfare, Department of	1,098,341		835,266
93.913	Grants to States for Operation of Offices of Rural Health	Health and Welfare, Department of	177,043		22,847
93.917	HIV Care Formula Grants	Health and Welfare, Department of	2,000,196		101,354
93.919	Comprehensive Breast and Cervical Cancer Early Detection Programs	Health and Welfare, Department of	502,480		118,425
93.940	HIV Prevention Activities - Health Department Based	Health and Welfare, Department of	704,943		238,439
93.944	HIV/AIDS Surveillance	Health and Welfare, Department of	126,499		41,173
93.945	Assistance Programs for Chronic Disease Prevention and Control	Health and Welfare, Department of	853,644		420,525
93.958	Block Grants for Community Mental Health Services	Health and Welfare, Department of	2,254,528		177,504
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Health and Welfare, Department of	9,598,750		1,812,999
93.977	Preventive Health Services - Sexually Transmitted Diseases Control Grants	Health and Welfare, Department of	255,998		135,320
93.994	Maternal and Child Health Services Block Grant to the States	Health and Welfare, Department of	3,018,904		1,566,446
93.U20	Mammography Quality	Health and Welfare, Department of	52,066		
93.U21	Food Sanitation Inspection	Health and Welfare, Department of	69,624		65,254
93.U22	Clinical Laboratory Improvement Amendments	Health and Welfare, Department of	142,896		
	TOTAL NON-CLUSTERED PROGRAMS		$234,054,994		$36,037,698
	TOTAL HEALTH AND HUMAN SERVICES		$1,571,398,643		$47,759,657
	CORPORATION FOR NATIONAL & COMMUNITY SERVICE				
94.003	State Commissions	Labor, Department of	$246,432		
94.006	AmeriCorps	Labor, Department of	766,235		
94.013	Volunteers in Service to America	Health and Welfare, Department of	6,050		
	TOTAL CORPORATION FOR NATIONAL & COMMUNITY SERVICE		$1,018,717		
	SOCIAL SECURITY ADMINISTRATION				
	DISABILITY INSURANCE/SSI CLUSTER				
96.001	Social Security - Disability Insurance	Labor, Department of	$9,896,480		
	TOTAL DISABILITY INSURANCE/SSI CLUSTER		$9,896,480		
	NON-CLUSTERED PROGRAMS				
96.U23	Vital Statistics Birth Records Grants	Health and Welfare, Department of	$99,591		
96.U24	Vital Statistics Cooperative Program	Health and Welfare, Department of	195,351		
96.U25	Social Security Birth and Death Reports	Health and Welfare, Department of	35,000		
	TOTAL NON-CLUSTERED PROGRAMS		$329,942		
	TOTAL SOCIAL SECURITY ADMINISTRATION		$10,226,422		
	DEPARTMENT OF HOMELAND SECURITY				
97.012	Boating Safety Financial Assistance	Parks and Recreation, Department of	$1,146,859		$662,481
97.023	Community Assistance Program - State Support Services Element	Water Resources, Department of	111,009		
97.029	Flood Mitigation Assistance	Military, Division of	382,704		381,871
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Military, Division of	49,866		49,866
97.039	Hazard Mitigation Grant	Military, Division of	46,801		44,975
97.041	National Dam Safety Program	Water Resources, Department of	72,000		
97.042	Emergency Management Performance Grants	Military, Division of	3,367,205		1,248,581
97.045	Cooperating Technical Partners	Military, Division of	94,236		
97.046	Fire Management Assistance Grant	Military, Division of	1,018,090		1,018,090
97.047	Pre-Disaster Mitigation	Military, Division of	611,664		573,753
97.067	Homeland Security Grant Program	Military, Division of	3,308,756		2,776,051

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STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY FEDERAL AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

CFDA	FEDERAL AGENCY FEDERAL PROGRAM TITLE	STATE AGENCY	DIRECT AWARD EXPENDITURES	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS
	Pass-Through From Non-State Entities				
97.107	National Incident Management System (NIMS)	Military, Division of	$2,267	PT	
	National Emergency Management Assoc.; Grantor No. 12-SA-090-1849				
	TOTAL DEPARTMENT OF HOMELAND SECURITY		$10,211,457		$6,755,668
	RESEARCH AND DEVELOPMENT CLUSTER				
	DEPARTMENT OF AGRICULTURE				
10.170	Specialty Crop Block Grant Program - Farm Bill	Agriculture, Department of	$1,377,356	R&D	$1,032,628
	Research and Development Cluster: Agricultural Marketing Service				
	Pass-Through From Non-State Entities				
10.304	Homeland Security - Agricultural	Agriculture, Department of	3,467	R&D PT	
	Research and Development Cluster: National Institute of Food and Agriculture				
	University of California, Davis; Grantor No. Prime Agrmt.				
	No. 2012-37620-19626 or Research Agrmt. No. 201223902-11				
	TOTAL DEPARTMENT OF AGRICULTURE		$1,380,823		$1,032,628
	DEPARTMENT OF INTERIOR				
15.808	U.S. Geological Survey - Research and Data Collection	Water Resources, Department of	$52,376	R&D	
	Research and Development Cluster: United States Geological Survey				
	TOTAL DEPARTMENT OF INTERIOR		$52,376		
	DEPARTMENT OF LABOR				
17.002	Labor Force Statistics	Labor, Department of	$575,749	R&D	
	Research and Development Cluster: Bureau of Labor Statistics				
17.005	Compensation and Working Conditions	Labor, Department of	9,980	R&D	
	Research and Development Cluster: Bureau of Labor Statistics				
17.261	WIA/WIOA Pilots, Demonstrations, and Research Projects	Labor, Department of	(44,689)	R&D	
	Research and Development Cluster: Employment Training Administration				
17.266	Workforce Incentive Grant	Labor, Department of	554,368	R&D	$507,502
	Research and Development Cluster: Employment Training Administration				
17.267	Incentive Grants - WIA Section 503	Labor, Department of	186,940	R&D	
	Research and Development Cluster: Employment Training Administration				
	TOTAL DEPARTMENT OF LABOR		$1,282,348		$507,502
	DEPARTMENT OF TRANSPORTATION				
20.205	Highway Planning and Construction	Transportation Department, Idaho	$1,869,711	R&D	
	Research and Development Cluster: Federal Highway Administration				
	TOTAL DEPARTMENT OF TRANSPORTATION		$1,869,711		
	ENVIRONMENTAL PROTECTION AGENCY				
	Pass-Through From Non-State Entities				
66.608	Environmental Info. Exchange Network Grant Prog. and Related Assist.	Water Resources, Department of	$32,986	R&D PT	
	Research and Development Cluster: Office of Environmental Information				
	Texas Commission on Environ. Quality; Grantor No. OS-83546301/582-15-51411				
	TOTAL ENVIRONMENTAL PROTECTION AGENCY		$32,986		
	TOTAL RESEARCH AND DEVELOPMENT CLUSTER		$4,618,244		$1,540,130
	TOTAL EXPENDITURES OF FEDERAL AWARDS		$2,779,838,952		$365,001,059

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SCHEDULE
OF
EXPENDITURES OF FEDERAL AWARDS
BY STATE AGENCY

STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY STATE AGENCY
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CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*
	ADMINISTRATION, DEPARTMENT OF			
39.003	Donation of Federal Surplus Personal Property	General Services Administration	$1,179,996	NC
	TOTAL ADMINISTRATION, DEPARTMENT OF		$1,179,996	
	AGING, COMMISSION ON			
10.565	Commodity Supplemental Food Program	Department of Agriculture	$165,468	
17.235	Senior Community Service Employment Program	Department of Labor	516,793	
93.041	Programs for Prevention of Elder Abuse, Neglect, and Exploitation	Health and Human Services	23,253	
93.042	Long Term Care Ombudsman Services for Older Individuals	Health and Human Services	97,794	
93.043	Disease Prevention and Health Promotion Services	Health and Human Services	116,445	
93.044	Grants for Supportive Services and Senior Centers	Health and Human Services	1,918,693	
93.045	Nutrition Services	Health and Human Services	2,833,972	
93.048	Special Programs for the Aging - Discretionary Projects	Health and Human Services	645,309	
93.052	National Family Caregiver Support	Health and Human Services	691,537	
93.053	Nutrition Services Incentive Program	Health and Human Services	738,716	
93.071	Medicare Enrollment Assistance Program	Health and Human Services	185,922	
93.072	Lifespan Respite Care Program	Health and Human Services	60,302	
	TOTAL AGING, COMMISSION ON		$7,994,204	
	AGRICULTURE, DEPARTMENT OF			
10.025	Plant and Animal Disease, Pest Control, and Animal Care	Department of Agriculture	$1,859,308	
10.162	Inspection Grading and Standardization	Department of Agriculture	69,190	
10.163	Market Protection and Promotion	Department of Agriculture	51,824	
10.170	Specialty Crop Block Grant Program - Farm Bill	Department of Agriculture	1,377,356	R&D
10.171	Organic Certification Cost Share Programs	Department of Agriculture	141,673	
10.304	Homeland Security - Agricultural	Department of Agriculture	3,467	R&D PT
10.575	Farm to School Grant Program	Department of Agriculture	8,181	
10.604	Technical Assistance for Specialty Crops	Department of Agriculture	30,890	
10.680	Forest Health Protection	Department of Agriculture	120,086	
10.950	Agricultural Statistics Reports	Department of Agriculture	9,739	
10.U02	Forest Service Aquatic Invasive Species Monitoring	Department of Agriculture	28,953	
66.700	Consolidated Pesticide Enforcement Cooperative Agreements	Environmental Protection Agency	399,639	
	TOTAL AGRICULTURE, DEPARTMENT OF		$4,100,306	
	ARTS, COMMISSION ON THE			
45.025	Promotion of the Arts - Partnership Agreements	Natl. Found. on Arts & Humanities	$759,572	
	TOTAL ARTS, COMMISSION ON THE		$759,572	
	ATTORNEY GENERAL, OFFICE OF THE			
16.543	Missing Children's Assistance	Department of Justice	$211,860	
93.775	State Medicaid Fraud Control Units	Health and Human Services	614,290	
	TOTAL ATTORNEY GENERAL, OFFICE OF THE		$826,150	
	BLIND AND VISUALLY IMPAIRED, COMMISSION FOR THE			
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Department of Education	$2,354,783	
84.169	Independent Living - State Grants	Department of Education	102,634	
84.177	Independent Living Services for Older Individuals Who Are Blind	Department of Education	225,000	
84.187	Supported Employment Services for Individuals w/Most Significant Disabilities	Department of Education	1,315	
84.265	State Vocational Rehabilitation Unit In-Service Training	Department of Education	5,742	
	TOTAL BLIND AND VISUALLY IMPAIRED, COMMISSION FOR THE		$2,689,474	
	BUILDING SAFETY, DIVISION OF			
14.171	Manufactured Home Dispute Resolution	Housing and Urban Development	$22,530	
	TOTAL BUILDING SAFETY, DIVISION OF		$22,530	
	COMMERCE, DEPARTMENT OF			
12.002	Procurement Technical Assistance for Business Firms	Department of Defense	$17,328	
14.228	Community Development Block Grants/State's Program	Housing and Urban Development	6,831,371	
59.061	State Trade Expansion	Small Business Administration	393,276	
	TOTAL COMMERCE, DEPARTMENT OF		$7,241,975	

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STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*
	CORRECTION, DEPARTMENT OF			
16.606	State Criminal Alien Assistance Program	Department of Justice	$215,166	
16.751	Edward Byrne Memorial Competitive Grant Program	Department of Justice	21,150	PT
	TOTAL CORRECTION, DEPARTMENT OF		$236,316	
	DRUG POLICY, OFFICE OF			
93.243	Substance Abuse & Mental Health Svcs - Proj. of Reg. & Natl. Significance	Health and Human Services	$1,566,991	
	TOTAL OFFICE OF DRUG POLICY		$1,566,991	
	EDUCATION, STATE BOARD OF			
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Department of Education	$1,706,049	
84.367	Supporting Effective Instruction State Grant	Department of Education	130,320	
84.372	Statewide Longitudinal Data Systems	Department of Education	1,130,285	
84.378	College Access Challenge Grant Program	Department of Education	1,285,414	
	TOTAL EDUCATION, STATE BOARD OF		$4,252,068	
	ENERGY RESOURCES, OFFICE OF			
10.674	Wood Utilization Assistance	Department of Agriculture	$45,386	PT
81.041	State Energy Program	Department of Energy	512,420	
	TOTAL ENERGY RESOURCES, OFFICE OF		$557,806	
	ENVIRONMENTAL QUALITY, DEPARTMENT OF			
10.912	Environmental Quality Incentives Program	Department of Agriculture	$21,326	PT
12.113	Agreement Program for the Reimbursement of Technical Services	Department of Defense	159,774	
15.236	Environmental Quality and Protection Resource Management	Department of the Interior	89,551	
66.001	Air Pollution Control Program Support	Environmental Protection Agency	1,366,436	
66.034	Surveys, Studies, Res., Invest. Demos/Spec. Purpose Act. - Clean Air Act	Environmental Protection Agency	412,377	
66.034	Surveys, Studies, Res., Invest. Demos/Spec. Purpose Act. - Clean Air Act	Environmental Protection Agency	63,734	NC
66.039	National Clean Diesel Emissions Reduction Program	Environmental Protection Agency	353,166	
66.040	State Clean Diesel Grant Program	Environmental Protection Agency	63,442	
66.202	Congressionally Mandated Projects	Environmental Protection Agency	72,862	
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	Environmental Protection Agency	2,195,645	
66.432	State Public Water System Supervision	Environmental Protection Agency	1,244,803	
66.454	Water Quality Management Planning	Environmental Protection Agency	123,438	
66.458	Capitalization Grants for Clean Water State Revolving Funds	Environmental Protection Agency	6,942,596	
66.460	Nonpoint Source Implementation Grants	Environmental Protection Agency	1,797,382	
66.461	Regional Wetland Program Development Grants	Environmental Protection Agency	21,492	
66.468	Capitalization Grants for Drinking Water State Revolving Funds	Environmental Protection Agency	8,649,523	
66.608	Environmental Info. Exchange Network Grant Prog. and Related Assist.	Environmental Protection Agency	19,196	
66.708	Pollution Prevention Grants Program	Environmental Protection Agency	76,858	
66.801	Hazardous Waste Management State Program Support	Environmental Protection Agency	491,454	
66.802	Superfund St., Pol. Sub./Indian Tribe Site - Specific Coop. Agmts.	Environmental Protection Agency	7,890,835	
66.804	Underground Storage Tank Prevention, Detection/Compliance Prog.	Environmental Protection Agency	312,959	
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Prog.	Environmental Protection Agency	1,105,441	
66.809	Superfund State and Indian Tribe Core Prog. Coop. Agrmts.	Environmental Protection Agency	184,470	
66.817	State and Tribal Response Program Grants	Environmental Protection Agency	939,112	
81.106	Transport of Transuranic Wastes to the Waste Isolation Pilot Plant	Department of Energy	139,022	PT
81.502	Miscellaneous Federal Assistance Activities	Department of Energy	2,508,783	
	TOTAL ENVIRONMENTAL QUALITY, DEPARTMENT OF		$37,245,677	
	FISH AND GAME, DEPARTMENT OF			
10.028	Wildlife Services	Department of Agriculture	$18,098	
10.U03	Miscellaneous Natural Resources Conservation Service Grants	Department of Agriculture	200,239	
10.U04	Miscellaneous Forest Service Grants	Department of Agriculture	213,934	
11.436	Columbia River Fisheries Development Program	Department of Commerce	1,142,891	
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program	Department of Commerce	252,591	
11.441	Regional Fishery Management Councils	Department of Commerce	41,968	
11.U05	Miscellaneous NOAA Grants	Department of Commerce	1,200,964	
12.U06	Miscellaneous Army Corps of Engineers Grants	Department of Defense	4,295	
12.U07	Miscellaneous Department of the Navy	Department of Defense	10,946	
15.225	Recreation Resource Management	Department of the Interior	1,800	

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BY STATE AGENCY
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CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*
15.230	Invasive and Noxious Plant Management	Department of the Interior	$16,588	
15.231	Fish, Wildlife and Plant Conservation Resource Management	Department of the Interior	188,093	
15.236	Environmental Quality and Protection Resource Management	Department of the Interior	519	
15.238	Challenge Cost Share	Department of the Interior	153,346	
15.517	Fish & Wildlife Coordination Act	Department of the Interior	651,425	
15.605	Sport Fish Restoration	Department of the Interior	6,198,356	
15.611	Wildlife Restoration and Basic Hunter Education	Department of the Interior	12,066,026	
15.615	Cooperative Endangered Species Conservation Fund	Department of the Interior	371,334	
15.631	Partners for Fish & Wildlife	Department of the Interior	12,288	
15.634	State Wildlife Grants	Department of the Interior	636,970	
15.650	Research Grants (Generic)	Department of the Interior	37,044	
15.655	Migratory Bird Monitoring, Assessment and Conservation	Department of the Interior	8,126	
15.657	Endangered Species Conservation - Recovery Implementation Funds	Department of the Interior	210,725	
15.661	Lower Snake River Compensation Plan	Department of the Interior	6,803,669	
15.670	Adaptive Science	Department of the Interior	39,196	
66.461	Regional Wetland Program Development Grants	Environmental Protection Agency	48,001	
81.U17	Miscellaneous Bonneville Power Administration Grants	Department of Energy	11,961,358	
81.U17	Miscellaneous Bonneville Power Administration Grants	Department of Energy	445,500	NC
	TOTAL FISH AND GAME, DEPARTMENT OF		$42,936,290	
	HEALTH AND WELFARE, DEPARTMENT OF			
10.551	Supplemental Nutrition Assistance Program (SNAP)	Department of Agriculture	$261,187,720	NC
10.557	Supplemental Nutrition for Women, Infants, and Children (WIC)	Department of Agriculture	26,993,224	
10.561	State Administrative Matching Grants - Supple. Nutrition Assist. Prog.	Department of Agriculture	11,358,772	
10.568	Emergency Food Assistance Program (Administrative Costs)	Department of Agriculture	223,411	
10.569	Emergency Food Assistance Program (Food Commodities)	Department of Agriculture	3,273,319	NC
10.578	WIC Grants To States (WGS)	Department of Agriculture	250,000	
16.575	Crime Victim Assistance	Department of Justice	3,478,754	
66.032	State Indoor Radon Grants	Environmental Protection Agency	56,684	
81.042	Weatherization Assistance for Low-Income Persons	Department of Energy	1,677,270	
81.U18	Weatherization Conference	Department of Energy	609,574	
84.181	Special Education - Grants for Infants and Families	Department of Education	2,497,820	
93.069	Public Health Emergency Preparedness	Health and Human Services	5,124,454	
93.074	Hosp. Prep. Prog. (HPP)/Pub. Health Emerg. Prep. (PHEP) Aligned Coop. Agrmts.	Health and Human Services	552,608	
93.090	Guardianship Assistance	Health and Human Services	18,612	
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program	Health and Human Services	272,097	
93.103	Food and Drug Administration_Research	Health and Human Services	36,379	
93.110	Maternal and Child Health Federal Consolidated Programs	Health and Human Services	245,373	
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control	Health and Human Services	142,742	
93.127	Emergency Medical Services for Children	Health and Human Services	108,638	
93.130	Coop. Agmts. - States/Territories - Coord. & Develop. of Primary Care Ofcs.	Health and Human Services	174,294	
93.136	Injury Prevent. & Control Research/State and Community Based Prog.	Health and Human Services	308,469	
93.150	Projects for Assistance in Transition from Homelessness	Health and Human Services	294,508	
93.165	Grants to States for Loan Repayment Program	Health and Human Services	108,380	
93.217	Family Planning - Services	Health and Human Services	1,534,478	
93.240	State Capacity Building	Health and Human Services	194,977	
93.241	State Rural Hospital Flexibility Program	Health and Human Services	545,809	
93.243	Substance Abuse & Mental Health Svcs - Proj. of Reg. & Natl. Significance	Health and Human Services	5,093,167	
93.251	Universal Newborn Hearing Screening	Health and Human Services	232,926	
93.268	Immunization Cooperative Agreements	Health and Human Services	2,171,640	
93.268	Immunization Cooperative Agreements	Health and Human Services	22,586,761	NC
93.270	Adult Viral Hepatitis Prevention and Control	Health and Human Services	16,811	
93.283	Centers for Disease Control & Prevention - Investigations & Tech. Assist.	Health and Human Services	1,870,558	
93.292	National Public Health Improvement Initiative	Health and Human Services	59,443	
93.301	Small Rural Hospital Improvement Grant Program	Health and Human Services	423,206	
93.305	National State Based Tobacco Control Programs	Health and Human Services	924,304	
93.314	Early Hearing Detection/Intervention Info. Syst. (EHDI-IS) Surveillance Prog.	Health and Human Services	75,804	
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases	Health and Human Services	424,288	
93.505	Affordable Care Act Maternal, Infant, & Early Childhood Home Visit. Prog.	Health and Human Services	3,949,858	
93.521	Affordable Care Act Build Epi., Lab., & Health Info. Sys. Cap. in ELC & EIP	Health and Human Services	308,357	

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CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*
93.539	Cap. Bldg. Assist. to Strengthen Pub. Health Immun. Infra./Perf. Financed in Part by PPHF	Health and Human Services	$107,947	
93.556	Promoting Safe and Stable Families	Health and Human Services	1,467,705	
93.558	Temporary Assistance for Needy Families	Health and Human Services	26,011,662	
93.563	Child Support Enforcement	Health and Human Services	14,782,824	
93.566	Refugee and Entrant Assistance - State Administered Programs	Health and Human Services	2,037,043	
93.568	Low-Income Home Energy Assistance	Health and Human Services	20,732,393	
93.569	Community Services Block Grant	Health and Human Services	3,881,962	
93.575	Child Care and Development Block Grant	Health and Human Services	24,905,458	
93.576	Refugee and Entrant Assistance Discretionary Grants	Health and Human Services	95,788	
93.590	Community-Based Child Abuse Prevention Grants	Health and Human Services	225,145	
93.596	Child Care Mandatory & Matching Funds of Child Care & Develop. Fund	Health and Human Services	2,865,049	
93.597	Grants to States for Access and Visitation Programs	Health and Human Services	100,000	
93.599	Chafee Education and Training Vouchers Program	Health and Human Services	74,774	
93.600	Head Start	Health and Human Services	116,939	
93.603	Adoption and Legal Guardianship Incentive Payments	Health and Human Services	578,835	
93.624	ACA - State Innovation Models: Funding for Model Design/Model Testing Assist.	Health and Human Services	6,271,854	
93.630	Developmental Disabilities Basic Support and Advocacy Grants	Health and Human Services	445,628	
93.643	Children's Justice Grants To States	Health and Human Services	128,420	
93.645	Stephanie Tubbs Jones Child Welfare Services Program	Health and Human Services	1,669,901	
93.658	Foster Care - Title IV-E	Health and Human Services	10,118,376	
93.659	Adoption Assistance	Health and Human Services	7,417,499	
93.667	Social Services Block Grant	Health and Human Services	9,933,988	
93.669	Child Abuse and Neglect State Grants	Health and Human Services	217,156	
93.671	Family Violence Prevent & Srvcs/Domestic Violence Shelter & Sup. Srvcs	Health and Human Services	965,184	
93.674	Chafee Foster Care Independence Program	Health and Human Services	350,128	
93.733	Cap. Bldg. Assist. to Strengthen Pub. Health Immun. Infra./Perf. Funded in Part by PPHF	Health and Human Services	496,034	
93.735	State Pub. Health Approach Ensuring Quitline Cap. Funded in Part by PPHF	Health and Human Services	64,729	
93.745	PPHF: Health Care Surveillance/Health Statistics – Surveillance Prog. Announcement: Behavioral Risk Factor Surveillance System Financed in Part by PPHF	Health and Human Services	251,105	
93.757	State/Local Pub. Health Actions to Prevent Obesity, Diabetes, Heart Disease/Stroke (PPHF)	Health and Human Services	992,325	
93.758	Preventive Health and Health Services Block Grant Funded Solely with PPHF	Health and Human Services	692,697	
93.767	Children's Health Insurance Program	Health and Human Services	72,460,710	
93.777	State Survey and Certification of Health Care Providers and Suppliers	Health and Human Services	2,184,831	
93.778	Medical Assistance Program	Health and Human Services	1,275,270,978	
93.791	Money Follows the Person Rebalancing Demonstration	Health and Human Services	2,502,516	
93.796	State Survey Cert. of Health Care Providers/Suppliers (Title XIX) Medicaid	Health and Human Services	688,908	
93.800	Organized Approaches to Increase Colorectal Cancer Screening	Health and Human Services	340,553	
93.815	Domestic Ebola Supple. to the Epidemiology/Lab. Cap. for Infectious Diseases (ELC)	Health and Human Services	103,611	
93.889	National Bioterrorism Hospital Preparedness Program	Health and Human Services	1,098,341	
93.913	Grants to States for Operation of Offices of Rural Health	Health and Human Services	177,043	
93.917	HIV Care Formula Grants	Health and Human Services	2,000,196	
93.919	Comprehensive Breast and Cervical Cancer Early Detection Programs	Health and Human Services	502,480	
93.940	HIV Prevention Activities - Health Department Based	Health and Human Services	704,943	
93.944	HIV/AIDS Surveillance	Health and Human Services	126,499	
93.945	Assistance Programs for Chronic Disease Prevention and Control	Health and Human Services	853,644	
93.958	Block Grants for Community Mental Health Services	Health and Human Services	2,254,528	
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Health and Human Services	9,598,750	
93.977	Preventive Health Services - Sexually Transmitted Diseases Control Grants	Health and Human Services	255,998	
93.994	Maternal and Child Health Services Block Grant to the States	Health and Human Services	3,018,904	
93.U20	Mammography Quality	Health and Human Services	52,066	
93.U21	Food Sanitation Inspection	Health and Human Services	69,624	
93.U22	Clinical Laboratory Improvement Amendments	Health and Human Services	142,896	
94.013	Volunteers in Service to America	Corp. for Natl. & Community Svc.	6,050	
96.U23	Vital Statistics Birth Records Grants	Social Security Administration	99,591	
96.U24	Vital Statistics Cooperative Program	Social Security Administration	195,351	
96.U25	Social Security Birth and Death Reports	Social Security Administration	35,000	
	TOTAL HEALTH AND WELFARE, DEPARTMENT OF		$1,872,148,048	

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The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*
	HISTORICAL SOCIETY, IDAHO STATE			
15.238	Challenge Cost Share	Department of the Interior	$8,553	
15.904	Historic Preservation Fund Grants-in-Aid	Department of the Interior	646,879	
15.926	American Battlefield Protection	Department of the Interior	16,391	
45.149	Promotion of the Humanities - Division of Preservation and Access	Natl. Found. on Arts & Humanities	68,456	
	TOTAL HISTORICAL SOCIETY, IDAHO STATE		$740,279	
	INDUSTRIAL COMMISSION			
16.576	Crime Victim Compensation	Department of Justice	$800,000	
	TOTAL INDUSTRIAL COMMISSION		$800,000	
	INSURANCE, DEPARTMENT OF			
93.324	State Health Insurance Assistance Program	Health and Human Services	$407,505	
	TOTAL INSURANCE, DEPARTMENT OF		$407,505	
	JUDICIAL DEPARTMENT			
16.013	Violence Against Women Act Court Training and Improvement Grants	Department of Justice	$60,509	
16.021	Justice Systems Response to Families	Department of Justice	73,739	
16.585	Drug Court Discretionary Grant Program	Department of Justice	149,636	
93.243	Substance Abuse & Mental Health Svcs - Proj. of Reg. & Natl. Significance	Health and Human Services	314,223	
93.586	State Court Improvement Program	Health and Human Services	314,093	
16.U08	Strengthening Idaho's Judicial Performance Evaluation	Department of Justice	30,000	
	TOTAL JUDICIAL DEPARTMENT		$942,200	
	JUVENILE CORRECTIONS, DEPARTMENT OF			
16.523	Juvenile Accountability Block Grants	Department of Justice	$157,686	
16.540	Juvenile Justice and Delinquency Prevention - Allocation to States	Department of Justice	175,276	
16.751	Edward Byrne Memorial Competitive Grant Program	Department of Justice	48,209	
84.358	Rural Education	Department of Education	27,201	
	TOTAL JUVENILE CORRECTIONS, DEPARTMENT OF		$408,372	
	LABOR, DEPARTMENT OF			
17.002	Labor Force Statistics	Department of Labor	$575,749	R&D
17.005	Compensation and Working Conditions	Department of Labor	9,980	R&D
17.207	Employment Service/Wagner-Peyser Funded Activities	Department of Labor	6,776,127	
17.225	Unemployment Insurance (Includes Nonfederal Expenditures)	Department of Labor	116,981,160	
17.245	Trade Adjustment Assistance	Department of Labor	1,622,170	
17.258	WIA/WIOA Adult Program	Department of Labor	2,216,300	
17.259	WIA/WIOA Youth Activities	Department of Labor	3,363,729	
17.261	WIA/WIOA Pilots, Demonstrations, and Research Projects	Department of Labor	(44,689)	R&D
17.266	Workforce Incentive Grant	Department of Labor	554,368	R&D
17.267	Incentive Grants - WIA Section 503	Department of Labor	186,940	R&D
17.271	Work Opportunity Tax Credit (WOTC) Program	Department of Labor	91,483	
17.273	Temporary Labor Certification for Foreign Workers	Department of Labor	281,370	
17.277	WIOA National Dislocated Worker Grants/WIA National Emergency Grants	Department of Labor	3,876,102	
17.278	WIA/WIOA Dislocated Workers Formula Grants	Department of Labor	3,306,748	
17.281	WIA/WIOA Dislocated Worker National Reserve Technical Assist./Training	Department of Labor	124,227	
17.801	Disabled Veterans' Outreach Program	Department of Labor	892,691	
17.802	Veterans' Employment Program	Department of Labor	866	
17.804	Local Veterans' Employment Representative Program	Department of Labor	87,441	
94.003	State Commissions	Corp. for Natl. & Community Svc.	246,432	
94.006	AmeriCorps	Corp. for Natl. & Community Svc.	766,235	
96.001	Social Security - Disability Insurance	Social Security Administration	9,896,480	
	TOTAL LABOR, DEPARTMENT OF		$151,811,909	
	LANDS, DEPARTMENT OF			
10.664	Cooperative Forestry Assistance	Department of Agriculture	$2,559,152	
10.676	Forest Legacy Program	Department of Agriculture	1,037,087	
10.680	Forest Health Protection	Department of Agriculture	5,048	

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STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

CFDA	FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*
	STATE AGENCY			
15.228	BLM Wildland Urban Interface Community Fire Assistance	Department of the Interior	$22,564	
15.660	Endangered Species - Candidate Conservation Action Funds	Department of the Interior	63,548	
	TOTAL LANDS, DEPARTMENT OF		$3,687,399	
	LIBRARIES, IDAHO COMMISSION FOR			
45.129	Promotion of the Humanities - Federal/State Partnership	Natl. Found. on Arts & Humanities	$13,805	PT
45.310	Grants to States	Inst. of Museum and Library Svcs.	1,211,132	
45.312	National Leadership Grants	Inst. of Museum and Library Svcs.	9,392	
	TOTAL LIBRARIES, IDAHO COMMISSION FOR		$1,234,329	
	MILITARY, DIVISION OF			
11.549	State and Local Implementation Grant Program	Department of Commerce	$412,481	
12.401	National Guard Military Operations and Maintenance Projects	Department of Defense	32,750,809	
12.401	National Guard Military Operations and Maintenance Projects	Department of Defense	893,197	NC
12.404	National Guard ChalleNGe Program	Department of Defense	2,521,936	
20.703	Interagency Hazardous Materials Public Sector Training/Planning Grants	Department of Transportation	93,325	
97.029	Flood Mitigation Assistance	Department of Homeland Security	382,704	
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Department of Homeland Security	49,866	
97.039	Hazard Mitigation Grant	Department of Homeland Security	46,801	
97.042	Emergency Management Performance Grants	Department of Homeland Security	3,367,205	
97.045	Cooperating Technical Partners	Department of Homeland Security	94,236	
97.046	Fire Management Assistance Grant	Department of Homeland Security	1,018,090	
97.047	Pre-Disaster Mitigation	Department of Homeland Security	611,664	
97.067	Homeland Security Grant Program	Department of Homeland Security	3,308,756	
97.107	National Incident Management System (NIMS)	Department of Homeland Security	2,267	PT
	TOTAL MILITARY, DIVISION OF		$45,553,337	
	PARKS AND RECREATION, DEPARTMENT OF			
15.524	Recreation Resources Management	Department of the Interior	$267,738	
15.916	Outdoor Recreation - Acquisition, Development, and Planning	Department of the Interior	334,035	
15.944	Natural Resource Stewardship	Department of the Interior	506,381	
20.219	Recreational Trails Program	Department of Transportation	1,386,843	
97.012	Boating Safety Financial Assistance	Department of Homeland Security	1,146,859	
	TOTAL PARKS AND RECREATION, DEPARTMENT OF		$3,641,856	
	POLICE, IDAHO STATE			
16.017	Sexual Assault Services Formula Program	Department of Justice	$111,957	
16.550	State Justice Statistics Program for Statistical Analysis Centers	Department of Justice	158,510	
16.554	National Criminal History Improvement Program	Department of Justice	286,884	
16.588	Violence Against Women Formula Grants	Department of Justice	1,049,439	
16.593	Residential Substance Abuse Treatment for State Prisoners	Department of Justice	123,396	
16.738	Edward Byrne Memorial Justice Assistance Grant Program	Department of Justice	815,033	
16.741	DNA Backlog Reduction Program	Department of Justice	275,980	
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	Department of Justice	120,905	
16.750	Support for Adam Walsh Act Implementation Grant Program	Department of Justice	70,380	
16.751	Edward Byrne Memorial Competitive Grant Program	Department of Justice	99,777	
16.813	NICS Act Record Improvement Program	Department of Justice	234,743	
16.922	Equitable Sharing Program	Department of Justice	125,584	
20.218	National Motor Carrier Safety	Department of Transportation	1,555,762	
20.233	Border Enforcement Grants	Department of Transportation	52,369	
21.000	Equitable Share	US Treasury	25,247	
	TOTAL POLICE, IDAHO STATE		$5,105,966	
	PROFESSIONAL-TECHNICAL EDUCATION, DIVISION OF			
84.002	Adult Education - Basic Grants to States	Department of Education	$2,140,213	
84.048	Career and Technical Education - Basic Grants to States	Department of Education	6,193,611	
	TOTAL PROFESSIONAL-TECHNICAL EDUCATION, DIVISION OF		$8,333,824	
	PUBLIC UTILITIES COMMISSION			
20.700	Pipeline Safety	Department of Transportation	$381,875	
	TOTAL PUBLIC UTILITIES COMMISSION		$381,875	

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STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*
	SECRETARY OF STATE			
39.011	Election Reform	General Services Administration	$678,175	
93.617	Voting Access for Individuals with Disabilities - Grants to States	Health and Human Services	20,888	
	TOTAL SECRETARY OF STATE		$699,063	
	SPECIES CONSERVATION, OFFICE OF			
10.U01	US Forest Services Roadless Cost Share	Department of Agriculture	$8,599	
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program	Department of Commerce	3,941,715	
15.231	Fish, Wildlife and Plant Conservation Resource Management	Department of the Interior	2,479	
15.608	Fish and Wildlife Management Assistance	Department of the Interior	2,241	
15.615	Cooperative Endangered Species Conservation Fund	Department of the Interior	4,845,249	
15.657	Endangered Species Conservation - Recovery Implementation Funds	Department of the Interior	66,983	
81.U09	Idaho Accord Admininistration	Department of Energy	42,615	
81.U10	Capital Upper Salmon Screen Trip Passage	Department of Energy	45,940	
81.U11	Clearwater Focus Program	Department of Energy	92,788	
81.U12	Upper Salmon Basin Habitat Restoration	Department of Energy	119,096	
81.U13	Idaho Accord Water Transactions 2013-2015	Department of Energy	166,928	
81.U15	Pahsimeroi River Habitat	Department of Energy	334,665	
81.U16	Lower Clearwater Potlatch Watershed	Department of Energy	338,854	
81.U19	Lemhi River Restoration Planning	Department of Energy	2,262,125	
	TOTAL SPECIES CONSERVATION, OFFICE OF		$12,270,277	
	SUPERINTENDENT OF PUBLIC INSTRUCTION			
10.553	School Breakfast Program	Department of Agriculture	$19,236,982	
10.555	National School Lunch Program	Department of Agriculture	7,034,208	NC
10.555	National School Lunch Program	Department of Agriculture	53,051,546	
10.556	Special Milk Program for Children	Department of Agriculture	107,380	
10.558	Child and Adult Care Food Program	Department of Agriculture	8,093,492	
10.559	Summer Food Service Program for Children	Department of Agriculture	4,245,739	
10.560	State Administrative Expenses for Child Nutrition	Department of Agriculture	1,414,340	
10.574	Team Nutrition Grants	Department of Agriculture	301,059	
10.579	Child Nutrition Discretionary Grants Limited Availability	Department of Agriculture	382,332	
10.582	Fresh Fruit and Vegetable Program	Department of Agriculture	2,189,218	
10.589	Child Nutrition Direct Certification Performance Awards	Department of Agriculture	2	
15.130	Indian Education Assistance to Schools	Department of the Interior	35,723	
84.010	Title I Grants to Local Educational Agencies	Department of Education	56,796,369	
84.011	Migrant Education - State Grant Program	Department of Education	3,508,525	
84.013	Title I State Agency Program for Neglected & Delinquent Children & Youth	Department of Education	391,778	
84.027	Special Education - Grants to States	Department of Education	55,003,947	
84.144	Migrant Education - Coordination Program	Department of Education	20,985	
84.173	Special Education - Preschool Grants	Department of Education	1,896,601	
84.196	Education for Homeless Children and Youth	Department of Education	230,076	
84.287	Twenty-First Century Community Learning Centers	Department of Education	6,244,953	
84.323	Special Education - State Personnel Development	Department of Education	580,774	
84.330	Advanced Placement Program	Department of Education	67,773	
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Department of Education	1,621,956	
84.358	Rural Education	Department of Education	998,950	
84.365	English Language Acquisition State Grants	Department of Education	1,746,856	
84.366	Mathematics and Science Partnerships	Department of Education	709,591	
84.367	Supporting Effective Instruction State Grant	Department of Education	10,666,782	
84.369	Grants for State Assessments and Related Activities	Department of Education	2,980,062	
84.377	School Improvement Grants	Department of Education	3,249,383	
93.079	Promote Adolescent Health - Sch.-Bsd HIV/STD Prev. & Sch.-Bsd Surv.	Health and Human Services	68,016	
93.243	Substance Abuse & Mental Health Svcs - Proj. of Reg. & Natl. Significance	Health and Human Services	422,738	
	TOTAL SUPERINTENDENT OF PUBLIC INSTRUCTION		$243,298,136	
	TRANSPORTATION DEPARTMENT, IDAHO			
10.912	Environmental Quality Incentives Program	Department of Agriculture	$39,854	
15.228	BLM Wildland Urban Interface Community Fire Assistance	Department of the Interior	45,000	
20.106	Airport Improvement Program	Department of Transportation	145,597	
20.205	Highway Planning and Construction	Department of Transportation	268,490,064	

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The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*
20.205	Highway Planning and Construction	Department of Transportation	$1,869,711	R&D
20.232	Commercial Driver's License Program Improvement Grant	Department of Transportation	240,844	
20.237	Motor Carrier Safety Assist. High Priority Activities Grants/Coop. Agrmts.	Department of Transportation	1,557,240	
20.500	Federal Transit - Capital Investment Grants	Department of Transportation	859,904	
20.505	Metropolitan Transp. Planning and State/Non-Metropolitan Planning/Research	Department of Transportation	4,871	
20.509	Formula Grants for Rural Areas	Department of Transportation	7,402,187	
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	Department of Transportation	769,039	
20.516	Job Access - Reverse Commute	Department of Transportation	368,656	
20.521	New Freedom Program	Department of Transportation	119,329	
20.600	State and Community Highway Safety	Department of Transportation	1,845,236	
20.608	Minimum Penalties for Repeat Offenders for Driving While Intoxicated	Department of Transportation	344,050	
20.610	State Traffic Safety Information System Improvement Grants	Department of Transportation	53,915	
20.611	Incentive Grant Program to Prohibit Racial Profiling	Department of Transportation	336	
20.612	Incentive Grant Program to Increase Motorcyclist Safety	Department of Transportation	25,301	
20.616	National Priority Safety Programs	Department of Transportation	1,836,692	
	TOTAL TRANSPORTATION DEPARTMENT, IDAHO		$286,017,826	
	VETERANS SERVICES, DIVISION OF			
64.014	Veterans State Domiciliary Care	Department of Veterans Affairs	$468,081	
64.015	Veterans State Nursing Home Care	Department of Veterans Affairs	13,881,868	
64.101	Burial Expenses Allowances for Veterans	Department of Veterans Affairs	378,557	
	TOTAL VETERANS SERVICES, DIVISION OF		$14,728,506	
	VOCATIONAL REHABILITATION, DIVISION OF			
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Department of Education	$14,907,274	
84.187	Supported Employment Services for Individuals w/Most Significant Disabilities	Department of Education	287,385	
84.265	State Vocational Rehabilitation Unit In-Service Training	Department of Education	3,529	
93.369	ACL Independent Living State Grants	Health and Human Services	152,448	
	TOTAL VOCATIONAL REHABILITATION, DIVISION OF		$15,350,636	
	WATER RESOURCES, DEPARTMENT OF			
15.507	WaterSMART (Sustaining and Manage America's Resources for Tomorrow)	Department of the Interior	$72,910	
15.808	U.S. Geological Survey - Research and Data Collection	Department of the Interior	52,376	R&D
66.433	State Underground Water Source Protection	Environmental Protection Agency	78,284	
66.608	Environmental Info. Exchange Network Grant Prog. and Related Assist.	Environmental Protection Agency	32,986	R&D PT
81.U14	Tributary Water Conservation	Department of Energy	248,689	
97.023	Community Assistance Program - State Support Services Element	Department of Homeland Security	111,009	
97.041	National Dam Safety Program	Department of Homeland Security	72,000	
	TOTAL WATER RESOURCES, DEPARTMENT OF		$668,254	
	TOTAL EXPENDITURES OF FEDERAL AWARDS		$2,779,838,952	

*Type of assistance other than direct cash. NC=Non-Cash; PT=Pass-Through; R&D=Research and Development.
The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

STATE OF IDAHO
NOTES TO SCHEDULES OF
EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2016

NOTE 1 – PURPOSE OF THE SCHEDULES

The supplementary Schedule of Expenditures of Federal Awards (schedules) are in addition to the State's basic financial statements and are presented for purposes of additional analysis. The schedule by federal agency is required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Uniform Guidance is issued pursuant to the Office of Management and Budget (OMB) *Circular A-133*, which was issued pursuant to the Single Audit Act of 1984, P.L. 98-502, and the Single Audit Act Amendments of 1996, P.L. 104-156.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The reporting entity includes all State departments and entities included in the State's *Comprehensive Annual Financial Report* (*CAFR*). This report includes all federal awards except for the colleges and universities, the Idaho Housing and Finance Association, and the Idaho Health Insurance Exchange, which are audited by independent certified public accountants and published under separate cover.

B. Basis of Accounting

The schedules were prepared using the cash basis of accounting. Expenditures are recognized when paid rather than when obligations are incurred. Therefore, some amounts presented in these schedules may differ from amounts presented in, or used in the preparation of, the basic financial statements. No agencies use the 10 percent de minimis cost rate.

C. Basis of Presentation

Expenditures of Federal Awards – In accordance with the Uniform Guidance, federal awards are federal cost-reimbursement contracts or federal financial assistance (cash or non-cash) in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance. Awards may be received directly from a federal agency or indirectly from a pass-through entity. Contracts between the State and federal government for which the federal government procures tangible goods or services are not considered to be expenditures of federal awards.

Catalog of Federal Domestic Assistance – The *Catalog of Federal Domestic Assistance* (*CFDA*) is a list of federal programs available. Uniform Guidance requires the schedules to provide total federal awards expended by the State for each individual federal program by CFDA number. Federal programs that have not been assigned a specific CFDA number are assigned a miscellaneous CFDA number – the first two digits (prefix) of a miscellaneous CFDA number identify the federal awarding agency followed by a three-digit extension (e.g., U01, U02, etc.)

Program Clusters – Closely related programs with different CFDA numbers that share common compliance requirements are considered "program clusters." The Schedule of Expenditures of Federal Awards by Federal Agency displays programs by program cluster as mandated by the Uniform Guidance. Programs not included within a designated cluster are presented under the title "NON-CLUSTERED PROGRAMS." Programs identified as research and development are grouped together in the "RESEARCH AND DEVELOPMENT CLUSTER."

Valuation of Non-Cash Assistance – Non-cash awards are identified by "NC" on the schedules. Non-cash expenditures of federal awards were determined as follows:

1. CFDA 10.551, Supplemental Nutrition Assistance Program (SNAP) – reported at the dollar value of electronic benefit transfers authorized and used for food purchases by recipients.

2. CFDA 10.555, National School Lunch Program – reported at the fair market value of the food commodities distributed.

3. CFDA 10.569, Emergency Food Assistance Program (Food Commodities) – reported at the fair market value of the food commodities distributed.

4. CFDA 12.401, National Guard Military Operations and Maintenance Projects – reported at face value of the goods and services rendered through cooperative agreements.

5. CFDA 39.003, Donation of Federal Surplus Personal Property – reported at the fair market value of donated property as determined by General Services Administration.

6. CFDA 66.034, Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act – reported at the fair market value of the goods and services included as in-kind awards.

7. CFDA 81.U17, Miscellaneous Bonneville Power Administration Grants – reported at the Yellow Book appraisal value of the goods and services rendered through cooperative agreements.

8. CFDA 93.268, Immunization Cooperative Agreements – reported at the federally assigned value of the serum distributed.

State Funds Included with Federal Funds – State unemployment insurance funds are included with federal funds in the total expenditures for CFDA 17.225. The State portion was $94,600,793, and the federal portion was $22,380,367.

NOTE 3 – LOANS OUTSTANDING

The following loan programs are administered on behalf of federal awarding agencies:

1. The Office of Energy Resources administers loan and grant programs (CFDA 81.041) for the U.S. Department of Energy. The original source of these funds was petroleum price violations. The funds are used to finance various energy conservation projects. The outstanding principal and interest at June 30, 2016, was $561,358. The Office of Energy Resources determined uncollectible accounts to be $0.

2. The Department of Environmental Quality administers loans for the Capitalization Grants for Clean Water State Revolving Funds (CFDA 66.458) and the Capitalization Grants for Drinking Water State Revolving Funds (CFDA 66.468). These revolving funds make loans to qualified agencies for various water treatment projects. The loans are funded by the federal capitalization grants, State match, and revolving funds. The loans are disbursed as borrowers incur costs and are repaid over 20 years starting within one year after project completion. Interest rates vary between 0 percent and 4.5 percent. Management considers all loans to be fully collectible, so there is no allowance for uncollectible accounts.

Loan programs at June 30, 2016:

Capitalization Grants For Clean Water - CFDA 66.458

	Loan Authorized	Principal Payments	Remaining Commitment	Receivable Balance
Completed Projects	$212,299,872	$30,920,238		$181,379,634
Projects in Progress	116,498,476		$68,221,437	48,277,039
Totals	$328,798,348	$30,920,238	$68,221,437	$229,656,673
Less: Amount Due Within 1 Year				8,536,385
Loans Receivable Net of Current Maturities				$221,120,288

Capitalization Grants For Drinking Water - CFDA 66.468

	Loan Authorized	Principal Payments	Remaining Commitment	Receivable Balance
Completed Projects	$118,840,113	$26,059,470		$92,780,643
Projects in Progress	49,440,835		$31,183,783	18,257,052
Totals	$168,280,948	$26,059,470	$31,183,783	$111,037,695
Less: Amount Due Within 1 Year				4,783,402
Loans Receivable Net of Current Maturities				$106,254,293

STATE OF IDAHO
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

AUDITOR'S RESULTS

STATE OF IDAHO
SINGLE AUDIT REPORT
SUMMARY OF AUDITOR'S RESULTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

BASIC FINANCIAL STATEMENTS

1. Type of auditor's report issued: ***Unmodified***

2. Internal control over financial reporting:
   - Material weaknesses identified? ___ yes x no
   - Significant deficiencies identified? ___ yes x none reported

3. Noncompliance material to financial statements noted? ___ yes x no

FEDERAL AWARDS

4. Internal control over major programs:
   - Material weaknesses identified? ___ yes x no
   - Significant deficiencies identified? x yes ___ none reported

5. Type of auditor's report issued on compliance for major programs: ***Unmodified*** for all major programs

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) of the Uniform Guidance? x yes ___ no

7. Identification of major programs:

Program/Cluster Title	CFDA #
SNAP Cluster	10.551, 10.561
Fish and Wildlife Cluster	15.605, 15.611
Rehabilitation Services – Vocational Rehabilitation Grants to States	84.126
Immunization Cooperative Agreements	93.268
TANF Cluster	93.558
Child Support Enforcement	93.563
ACA – State Innovation Models: Funding for Model Design and Model Testing Assistance	93.624
Adoption Assistance	93.659
Children's Health Insurance Program	93.767
Medicaid Cluster	93.775, 93.777, 93.778
Block Grants for Prevention and Treatment of Substance Abuse	93.959

8. Dollar threshold used to distinguish between Type A and Type B programs: ***$8,339,517***

9. Auditee qualified as a low-risk auditee? ___ yes x no

STATE OF IDAHO
SINGLE AUDIT REPORT
SCHEDULE OF BASIC FINANCIAL STATEMENTS FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

There were no findings identified as a result of our fieldwork completed for the *2016 Comprehensive Annual Financial Report*.

STATE OF IDAHO
SINGLE AUDIT REPORT
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

STATE AGENCY		FEDERAL AGENCY	PAGE
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IDAHO DEPARTMENT OF HEALTH AND WELFARE			
2016-204	Payroll expenditures lacked supporting documentation to justify allocated payroll charges to various federal programs.	Department of Health and Human Services	31
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2016-208	Internal controls were not fully implemented to ensure compliance with Procurement and Suspension and Debarment requirements.	Department of Health and Human Services	36
IDAHO DIVISION OF VOCATIONAL REHABILITATION			
2016-209	Individual Plans for Employment (IPE) were not properly created within 90 days of the eligibility determination, as required under the terms of the Vocational Rehabilitation Grants to States.	Department of Education	37

IDAHO COMMISSION FOR THE BLIND AND VISUALLY IMPAIRED (Commission)

FINDING 2016-201

The Commission could not provide documentation supporting the completion of an annual review of vendors against the federal System for Award Management (SAM) for suspension or debarment for the Vocational Rehabilitation Grants to States.

Type of Finding: Significant Deficiency

CFDA Title: Rehabilitation Services - Vocational Rehabilitation Grants to States
CFDA Number: 84.126
Federal Award Number: H126A140017, H126A150017, H126A160017
Program Year: October 1, 2013 to September 30, 2014; October 1, 2014 to September 30, 2015; October 1, 2015 to September 30, 2016
Federal Agency: Department of Education
Compliance Requirement: Procurement and Suspension and Debarment
Questioned Costs: $0

Criteria: The Code of Federal Regulations (CFR) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (2 CFR 200.303) states that non-federal entities must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Non-federal entities are prohibited from contracting with or making sub-awards under covered transactions to parties that are suspended or debarred. Under 2 CFR 180.300, before entering into such a transaction, the entity must do one of the following: 1) check the federal System for Award Management (SAM) exclusions, 2) collect a certification from the party that they are not suspended or debarred, or 3) add a clause or condition to the transaction documents.

In addition, 2 CFR 180.310(b) also prohibits the renewal or extension with an excluded party, unless the federal agency grants an exception.

Condition: The Commission was not able to provide documentation that the annual review of vendors against the SAM exclusions was performed at the end of fiscal year 2016. The Commission checks new vendors against the SAM exclusions if they are not already in the State's Vendor Maintenance file. Based on the Vendor Maintenance User Manual, the Office of the State Controller (SCO) also checks new vendors against the SAM; however, the SCO does not perform any on-going review of vendors. In order to identify any vendors that may have become suspended or debarred since they were initially added to the Vendor Maintenance file, the Commission performs an annual check of all vendors who are paid $10,000 or more during the State fiscal year against the SAM exclusions; however, documentation of this review could not be provided.

Cause: The Commission's documentation of their annual review was not retained in a place or way that it could be located and retrieved.

Effect: Without documentation, we were unable to verify that the Commission completed its annual review of vendors, increasing the risk that they might make a payment to a vendor who has been suspended or debarred.

Recommendation: We recommend that the Commission ensure documentation of their annual review for suspended and debarred vendors is properly maintained.

Management's View: *The Commission agrees with the finding and will implement the following process by July 1, 2017: Print the DAFR 0210 in its entirety; check the Federal System for Award Management for vendors who receive payments of $10,000 or more per year for any exclusions; date and initial after checking each vendor; and file report or audit reviews.*

Auditor's Concluding Remarks: We thank the Commission for its cooperation and assistance throughout the audit.

FINDING 2016-202
Individual Plans for Employment (IPE) were not properly created within 90 days of the eligibility determination, as required under the terms of the Vocational Rehabilitation Grants to States.

Type of Finding: Significant Deficiency and Noncompliance

CFDA Title: Rehabilitation Services - Vocational Rehabilitation Grants to States
CFDA Number: 84.126
Federal Award Number: H126A150017, H126A160017
Program Year: October 1, 2014 to September 30, 2015; October 1, 2015 to September 30, 2016
Federal Agency: Department of Education
Compliance Requirement: Special Tests and Provisions
Questioned Costs: $0

Criteria: The Code of Federal Regulations (CFR) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (2 CFR 200.303) states that non-federal entities must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

The Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* for Vocational Rehabilitation Grants to States specifies that when an IPE is required, it must be completed as soon as possible, but not later than 90 days after the date of the determination of eligibility, unless the State agency and the eligible individual agree to an extension.

Condition: We tested 26 client cases out of 161 cases that were determined eligible during fiscal year 2016 and noted that IPE's for 4 of them were not completed within 90 days of their eligibility determination and no documentation of an agreed-upon extension was available.

Cause: The Commission's case management system tracks the time between when a client is determined eligible and when an IPE is required to be created and notifies the Vocational Rehabilitation Counselors (VRC's) when client cases are approaching the IPE due date. These cases would remain flagged until the IPE was created. Prior to November 2015, the notifications were set using a period of 180 days instead of the required 90 days. In addition, the VRC's were not documenting when an extension had been agreed upon.

Effect: Without proper internal controls to ensure timely completion of the IPE for each eligible client, the Commission is not in compliance with the terms of the grant**.**

Recommendation: We recommend that the Commission improve the design and implementation of internal controls over the IPE process to ensure IPE's are completed for eligible clients within the required timeframe.

Management's View: *The Commission agrees with the finding. We are working on creating a new "flagging system" within our computer case management system. By July 1, 2017, these flags will now be visible on the main page which will alert the VR counselor. In addition, within this flagging system an email will also be sent to the Rehabilitation Services Chief 5 days prior to the expiration date.*

Auditor's Concluding Remarks: We thank the Commission for its cooperation and assistance throughout the audit.

FINDING 2016-203
Labor hours reported on the RSA-2 report were not calculated and reported accurately for the Vocational Rehabilitation Grants to States.

Type of Finding: Significant Deficiency and Noncompliance

CFDA Title: Rehabilitation Services - Vocational Rehabilitation Grants to States
CFDA Number: 84.126
Federal Award Number: H126A140017, H126A150017, H126A160017
Program Year: October 1, 2013 to September 30, 2014; October 1, 2014 to September 30, 2015; October 1, 2015 to September 30, 2016
Federal Agency: Department of Education
Compliance Requirement: Reporting
Questioned Costs: $0

Criteria: The Code of Federal Regulations (CFR) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (2 CFR 200.303) states that non-federal entities must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

According to the RSA-2 instructions, labor hours should be categorized into one of four categories (administrative staff, counselor staff, staff supporting counselor activities, or other staff) and should be calculated as the number of full-time employees for a category, times the number of weekly hours considered to be full time (i.e. 40), times 52 weeks in a year. The total hours for each category are reported in Schedule II Labor Hours on the RSA-2 Report.

Condition: The RSA-2 was not reviewed prior to submittal. Labor hours totaling 8,800 for staff whose salaries are subject to distribution pursuant to an approved cost allocation plan should have been excluded from the administrative staff category per the RSA-2 instructions. In addition, hours reported for some of the categories were miscalculated and misstated as follows:

- Administrative staff: 6,720 hours overstated
- Staff supporting counselor activities: 11,056 hours understated
- Other staff: 160 hours understated

Cause: No review of the RSA-2 report was performed prior to submission resulting in errors in the calculation and classification of labor hours to go undetected.

Effect: Labor hours reported on the RSA-2 report were understated by 7.4 percent.

Recommendation: We recommend that the Commission incorporate additional internal control procedures over the preparation and review of the RSA-2 report to ensure information is properly calculated and reported accurately.

Management's View: *The Commission agrees with this finding and will implement a review prior to submission. The review process will detect any miscalculations. This review process will go from the Administrative Services Manager to the Financial Support Technician with final review by the Administrator prior to submission. The review will include verification of the calculations. This will be implemented by December 2017.*

Auditor's Concluding Remarks: We thank the Commission for its cooperation and assistance throughout the audit.

IDAHO DEPARTMENT OF HEALTH AND WELFARE (Department)

FINDING 2016-204

Payroll expenditures lacked supporting documentation to justify allocated payroll charges to various federal programs.

Type of Finding: Significant Deficiency and Noncompliance

CFDA Title: SNAP Cluster; TANF Cluster; Immunization Cooperative Agreements; Medicaid Cluster; Injury Prevention and Control Research and State and Community Based Programs; National State Based Tobacco Control Programs; Centers for Disease Control and Prevention Investigations and Technical Assistance; Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance
CFDA Number: 10.551, 10.561 (SNAP); 93.558 (TANF); 93.268 (Immunization); 93.778 (Medicaid); 93.136 (Injury Prevention); 93.305 (Tobacco Control); 93.283 (Disease Control); 93.733 (Capacity Building Assistance)
Federal Award Number: 1515IDID4Q7503, 15157IDI4S2514, 15157IDID4S2519, 15157IDID4S2520, 15157IDID5Q3903, 15157ID4IDS8036, 3542169230113, 16167IDID4S2514, 16167IDID4S2520, 16167IDID4Q7503, 16167IDID5Q3903, 16167IDID4S2519, 16167ID4IDS8036 (SNAP); 1502IDTANF, 1601IDTANF (TANF); NH23IP000747 (Immunization); ID20161, ID20162, ID20163, ID20164 (Medicaid); UF2CE002411, NU17CE924873 (Injury Prevention); NU58DP005985 (Tobacco Control); NU58DP003882 (Disease Control); 1H23IP001031-01 (Capacity Building Assistance)
Program Year: October 1, 2014 to September 30, 2015; October 1, 2015 to September 30, 2016
Federal Agency: Department of Health and Human Services
Compliance Requirement: Allowable Costs/Cost Principles
Questioned Costs: Not Determinable

Criteria: The Code of Federal Regulations (CFR) 2 CFR 200.430 (3) specifies that compensation costs are allowable to the extent that they satisfy specific requirements, including that they are determined and supported as described in the Standards for Documentation of Personnel Expenses.
Standards for Documentation of Personnel Expenses indicate:

- Employees who work on multiple activities or cost objectives should charge their time based on actual activities performed.
- Budget estimates or other predetermined distribution percentages do not qualify as support for charges to federal awards but may be used for interim accounting purposes, provided that:
  - Procedures for establishing estimates produce reasonable approximations of the activity actually performed, and

- The internal control system should include processes to review after-the-fact interim charges made to the federal awards based on budget estimates.

Condition: Testing found 5 out of 176 timesheets, or 3 percent, reflected payroll charges to federal programs based on predetermined budget estimates or other distribution percentages. One timesheet also showed holiday time charged to a program that the employee was not assigned to and the supervisor failed to detect and correct the coding when approving the timesheet.

While predetermined budget estimates and other distribution percentages are acceptable for interim accounting purposes, there is no process in place to compare actual time spent to the allocated time. Further, there are no procedures in place to periodically review the predetermined budget estimates or distribution percentages so that reasonable adjustments can be made according to federal regulations.

Cause: Procedures are not in place to ensure that predetermined budget estimates or distribution percentages are reviewed and compared to actual time spent. There is no documentation to indicate the allocations are appropriate and supported.

Effect: Without comparisons of actual time to the allocated time charged, payroll costs charged to federal grants based on budget estimates or distribution percentages may be erroneously allocated and would not be properly supported as allowable costs for federal reimbursement. Total questioned costs are unknown.

Recommendation: We recommend that the Department ensure that internal controls and procedures comply with federal requirements for charging direct payroll expenditures to federal grants.

Management's View: *The Department agrees with this finding. SNAP, TANF and Immunization programs will conduct staff training so that staff who's time is allocated among multiple programs will know to track and report actual time by program.*

Auditor's Concluding Remarks: We thank the Department for its cooperation and assistance throughout the audit.

FINDING 2016-205
Payments for auto insurance were improperly charged to the Job Search Assistance Program within the Supplemental Nutrition Assistance Program (SNAP) grant.

Type of Finding: Significant Deficiency and Noncompliance

Related to Prior Finding: 2015-204

CFDA Title: SNAP Cluster
CFDA Number: 10.551, 10.561
Federal Award Number: 1515IDID4Q7503, 15157IDI4S2514, 15157IDID4S2519, 15157IDID4S2520, 15157IDID5Q3903, 15157ID4IDS8036, 3542169230113, 16167IDID4S2514, 16167IDID4S2520, 16167IDID4Q7503, 16167IDID5Q3903, 16167IDID4S2519, 16167ID4IDS8036
Program Year: October 1, 2014 to September 30, 2015; October 1, 2015 to September 30, 2016
Federal Agency: Department of Health and Human Services
Compliance Requirement: Activities Allowed or Unallowed; Allowable Costs/Cost Principles
Questioned Costs: Known $1,824; Likely $32,357

Criteria: The Code of Federal Regulations (CFR) 2 CFR 200.303 requires that the non-federal entity receiving federal awards establish and maintain internal controls that provide reasonable assurance that the

non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Additionally, 2 CFR 200.53(b) states that improper payment includes any payment to an ineligible party, for an ineligible good or service, any duplicate payment, payment for goods or services not received, any payment that does not account for credit for applicable discounts, and any payment where insufficient or lack of documentation prevents a reviewer from discerning whether a payment was proper.

The United States' Department of Agriculture Food and Nutrition Service supplies a toolkit to provide State agencies with the know-how and resources to plan and implement Employment and Training (E&T) Programs under SNAP. The Department uses Appendix B of this toolkit as a guide as to which costs are allowable reimbursements for E&T participants.

Condition: The Department provides vouchers to clients through Easter Seals Working Solutions for the Job Search Assistance Program (JSAP) supportive services. Testing completed as part of the audit identified 2 payments out of 76, or 3 percent, that were made for automobile insurance, an ineligible good per Appendix B.

Cause: Internal controls designed to identify and prevent unallowable expenditures were not operating as designed.

Effect: The Department expended funds totaling $1,824 for automobile insurance, which projected from our sample to the population results in likely questioned costs of $32,357.

Recommendation: We recommend that the Department strengthen internal controls to identify unallowable items and ensure expenditures comply with federal program requirements.

Management's View: *The Department agrees with this finding. The improper payments for insurance identified in the current audit occurred prior to when improper payments were identified in the prior audit. Additionally, the Department contracted with a new vendor, provided specific guidance on allowable expenses, and conducts case reviews to ensure that payments are allowable. The current audit does not appear to identify any improper payments by the new vendor.*

Auditor's Concluding Remarks: We thank the Department for its cooperation and assistance throughout the audit.

FINDING 2016-206
Payments made to Easter Seals Working Solutions (EWS) from the Supplemental Nutrition Assistance Program (SNAP) were missing vouchers and receipts resulting in improper payments.

Type of Finding: Significant Deficiency and Noncompliance

CFDA Title: SNAP Cluster
CFDA Number: 10.551, 10.561
Federal Award Number: 1515IDID4Q7503, 15157IDI4S2514, 15157IDID4S2519, 15157IDID4S2520, 15157IDID5Q3903, 15157ID4IDS8036, 3542169230113, 16167IDID4S2514, 16167IDID4S2520, 16167IDID4Q7503, 16167IDID5Q3903, 16167IDID4S2519, 16167ID4IDS8036
Program Year: October 1, 2014 to September 30, 2015; October 1, 2015 to September 30, 2016
Federal Agency: Department of Health and Human Services
Compliance Requirement: Activities Allowed or Unallowed; Allowable Costs/Cost Principles
Questioned Costs: Known $4,616; Likely $211,840

Criteria: The Code of Federal Regulations (CFR) 2 CFR 215.53(b) requires that financial records, supporting documents, statistical records, and all other records pertinent to an award shall be retained for a period of three years from the date of submission of the final expenditure report or, for awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, as authorized by the federal awarding agency.

Additionally, 2 CFR 200.303 states that a non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Also, 2 CFR 200.53(b) clarifies "improper payments" as any payment where insufficient or lack of documentation prevents a reviewer from discerning whether a payment was proper.

Condition: The Supplemental Nutrition Assistance Program (SNAP) contracts with EWS to provide vouchers to clients for program services. Clients use the vouchers to pay vendors for program-authorized items, such as interview-appropriate clothing and transportation costs to get to an interview. The voucher and related receipts are then sent to EWS, who then forwards the documentation to the Department for payment.

We identified 24 out of 76 transactions tested, or 32 percent, that had insufficient documentation to support the program expenditure, including the paper vouchers and the corresponding receipts.

Cause: The Department does not have adequate policies and procedures in place requiring that appropriate supporting documentation, such as vouchers and receipts, is submitted with the request for payment and available for review.

Effect: Without appropriate supporting documentation, non-compliance with federal requirements may not be prevented or detected in a timely manner.

Under the SNAP award, the Department expended funds totaling $4,616 for transactions that lack supporting documentation, which projects to likely questioned costs of $211,840.

The projected non-compliance is limited to transactions identified in the population that relate to a specific vendor and processed with document numbers beginning with 'JB'.

Recommendation: We recommend that the Department establish policies and procedures to ensure supporting documentation, such as vouchers and receipts, is appropriately maintained and available for review for the SNAP grant.

Management's View: *The Department agrees with this finding. The Department contracted with a different vendor, provided specific guidance on allowable expenses, and conducts case reviews to ensure that payments are allowable. The current audit does not appear to identify any improper payments by the new vendor.*

Auditor's Concluding Remarks: We thank the Department for its cooperation and assistance throughout the audit.

FINDING 2016-207
Payments made to Easter Seals Goodwill from the Temporary Assistance to Needy Families (TANF) Grant were missing vouchers and receipts resulting in improper payments.

Type of Finding: Significant Deficiency and Noncompliance

CFDA Title: TANF Cluster
CFDA Number: 93.558
Federal Award Number: 1502IDTANF, 1601IDTANF
Program Year: October 1, 2014 to September 30, 2015; October 1, 2015 to September 30, 2016
Federal Agency: Department of Health and Human Services
Compliance Requirement: Activities Allowed or Unallowed; Allowable Costs/Cost Principles
Questioned Costs: Known $1,355; Likely $148,402

Criteria: The Code of Federal Regulations (CFR) 2 CFR 215.53(b)requires that financial records, supporting documents, statistical records, and all other records pertinent to an award shall be retained for a period of three years from the date of submission of the final expenditure report or, for awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, as authorized by the federal awarding agency.

Additionally, 2 CFR 200.303 states that a non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Also, 2 CFR 200.53(b) clarifies "improper payments" as any payment where insufficient or lack of documentation prevents a reviewer from discerning whether a payment was proper.

Condition: The Temporary Assistance for Needy Families (TANF) program contracts with Easter Seals Goodwill (ESGW) to provide vouchers to clients for program services. Clients use the voucher to pay vendors in exchange for program-authorized items including work-related expenses such as transportation costs, clothing, tools, and equipment. The voucher and related receipts are then sent to ESGW, who then forwards the documentation to the Department for payment.

We identified 5 out of 63 transactions tested, or 8 percent, that had insufficient documentation to support the program expenditure, including missing paper vouchers and the corresponding receipts.

Cause: The Department does not have adequate policies and procedures in place requiring that appropriate supporting documentation, such as vouchers and receipts, is submitted with the request for payment and available for review.

Effect: Without appropriate supporting documentation, inappropriate payments may lead to non-compliance with federal requirements, which may not be prevented or detected in a timely manner.

For the TANF Grant, the Department expended funds totaling $1,355 for transactions that lack supporting documentation, which projects to likely questioned costs of $148,402.

The projected non-compliance is limited to transactions identified in the population that relate to a specific vendor and processed with document numbers beginning with 'JB'.

Recommendation: We recommend that the Department establish policies and procedures to ensure supporting documentation, such as vouchers and receipts, is appropriately maintained and available for review for TANF grant.

Management's View: *The Department agrees with this finding. The Department contracted with a different vendor, provided specific guidance on allowable expenses, and conducts case reviews to ensure that payments are allowable. The current audit does not appear to identify any improper payments by the new vendor.*

Auditor's Concluding Remarks: We thank the Department for its cooperation and assistance throughout the audit.

FINDING 2016-208
Internal controls were not fully implemented to ensure compliance with Procurement and Suspension and Debarment requirements.

Type of Finding: Significant Deficiency and Noncompliance

CFDA Title: TANF Cluster
CFDA Number: 93.558
Federal Award Number: 1502IDTANF, 1601IDTANF
Program Year: October 1, 2014 to September 30, 2015; October 1, 2015 to September 30, 2016
Federal Agency: Department of Health and Human Services
Compliance Requirement: Procurement and Suspension and Debarment
Questioned Costs: $0

Criteria: The Code of Federal Regulations (CFR) 2 CFR 180.300 requires the State to verify an entity is not suspended or debarred or otherwise excluded before entering into a covered transaction. The verification is accomplished by (1) checking the System for Award Management (SAM) Exclusions maintained by the General Services Administration (GSA) and available at https://www.sam.gov/portal/public/SAM/, (2) collecting a certification from the entity, or (3) adding a clause or condition to the covered transaction with that entity.

Additionally, 2 CFR 180.220 defines "covered transactions" as those procurement contracts for goods and services awarded under a nonprocurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed $25,000 or meet certain other criteria.

Also, 2 CFR 200.303 states that the non-federal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Condition: We identified 8 out of 22 vendors, or 36 percent, where the Department could not provide evidence to demonstrate that they verified the vendors were not suspended or debarred prior to entering into covered transactions with the vendors.

The Department's internal control process involves a quarterly review of paid vendors to a list of suspended and debarred entities maintained in a database other than SAMS.

Cause: Internal controls and the related suspension and debarment procedures are not consistently implemented throughout all Department programs. Controls could also be strengthened if the quarterly review included the SAMS database to ensure all suspended and debarred vendors were subject to review.

Effect: We did not identify suspended or debarred vendors receiving federal funds during our testing; however, without adequate internal control over suspension and debarment requirements, there is an

increased risk that the Department may enter into covered transactions with vendors that are suspended or debarred.

Recommendation: We recommend that the Department reinforce existing control policies and procedures by verifying that vendors are not suspended or debarred prior to entering into covered transactions, and adding and retaining documentation to provide evidence that the verification was performed.

Management's View: *The Department agrees with this finding. The Department will modify the Child Care Provider Agreement, which is renewed annually, so that providers will signify that they are aware of the rules, and to the best of their knowledge, are in compliance. The rules sited in the agreement specifically states that excluded individuals and providers are not eligible to participate in federal programs.*

Auditor's Concluding Remarks: We thank the Department for its cooperation and assistance throughout the audit.

IDAHO DIVISION OF VOCATIONAL REHABILITATION (Division)

FINDING 2016-209
Individual Plans for Employment (IPE) were not properly created within 90 days of the eligibility determination, as required under the terms of the Vocational Rehabilitation Grants to States.

Type of Finding: Significant Deficiency and Noncompliance

CFDA Title: Rehabilitation Services - Vocational Rehabilitation Grants to States
CFDA Number: 84.126
Federal Award Number: H126A150016, H126A160016
Program Year: October 1, 2014 to September 30, 2015; October 1, 2015 – September 30, 2016
Federal Agency: Department of Education
Compliance Requirement: Special Tests and Provisions
Questioned Costs: $0

Criteria: The Code of Federal Regulations (CFR), *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (2 CFR 200.303), states that non-federal entities must establish
and maintain effective internal control over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

The Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* for Vocational Rehabilitation Grants to States, specifies that when an IPE is required, it must be completed as soon as possible, but not later than 90 days after the date of the determination of eligibility, unless the State agency and the eligible individual agree to an extension.

Condition: We tested 60 client cases out of 5,668 cases that were determined eligible during fiscal year 2016 and noted that IPE's for 5 of them were not completed within 90 days of their eligibility determination, and no documentation of an agreed-upon extension was available.

Cause: The Division's case management system tracks the time between when a client is determined eligible and when an IPE is required to be created for them. The Vocational Rehabilitation Counselors

(VRC's) have access to a report of cases that are within 30 days of the due date; however, there is no prompt alerting the VRC of the approaching deadline, and there is no requirement for the VRC's to view these reports.

Effect: Without proper internal controls to ensure timely completion of the IPE for each eligible client, the Division is not in compliance with the terms of the grant**.**

Recommendation: We recommend that the Division improve the design and implementation of internal controls over the IPE process to ensure IPE's are completed for eligible clients within the required timeframe.

Management's View: *We agree with the audit finding. IDVR will require the Regional Managers (RM) to review the VRC caseloads each week to ensure that an appropriate action will take place on or before the 90th day. This review and assurance will be documented in electronic log by the individual RM. This log will be stored electronically in a manner accessible by Central Office management.*

Auditor's Concluding Remarks: We thank the Division for its cooperation and assistance throughout the audit.

STATE OF IDAHO
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

MANAGEMENT'S CORRECTIVE ACTION PLAN

STATE OF IDAHO

OFFICE OF THE STATE CONTROLLER

BRANDON D WOOLF

March 28, 2017

April Renfro, CPA
Division Manager
Legislative Services Office
700 W Jefferson Street
P.O. Box 83720
Boise, Idaho 83720-0054

Dear Mrs. Renfro,

Enclosed with this letter is the State of Idaho's Corrective Action Plan for the audit findings for the fiscal year 2016 Single Audit Report.

The State's Corrective Action Plan is a compilation of the corrective action plan information provided to us by the applicable state agencies. The Corrective Action Plan document is prepared in conjunction with your fiscal year 2016 single audit. We believe it satisfies the requirements in the *Federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* §200.511(c) for a corrective action plan.

We appreciate the efforts of the Idaho Legislative Services Office in completing the Single Audit for the State for fiscal year 2016. If you have any questions regarding this Corrective Action Plan, please do not hesitate to contact our office.

Sincerely,

Brandon D Woolf

Brandon D Woolf
State Controller

P.O. Box 83720, Boise, Idaho 83720-0011
Telephone: (208) 334-3100, e-mail: scoinfo@sco.idaho.gov, Fax: (208) 334-2671
Located at 700 W. State Street, 5th Floor

State Agency: Idaho Commission for the Blind and Visually Impaired

2016-201: The Commission could not provide documentation of their annual review of vendors against the federal System for Award Management (SAM) for suspension or debarment for the Vocational Rehabilitation Grants to States.

Federal Program: Rehabilitation Services - Vocational Rehabilitation Grants to States

Corrective Action: The Commission agrees with the finding. The Commission will print the DAFR0210 in its entirety; check the Federal System for Award Management for vendors who receive payments of $10,000.00 or more per year for any exclusions; date and initial after checking each vendor; and file report or audit reviews.

Implementation Date: July 1, 2017

Responsible for Corrective Action: Trina Ayres
Phone: 208-334-3220
Fax: 208-334-2963
Trina.ayres@icbvi.idaho.gov
PO Box 83720
Boise, ID 83720-0012

2016-202: Individual Plans for Employment (IPE) were not properly created within 90 days of the eligibility determination, as required under the terms of the Vocational Rehabilitation Grants to States.

Federal Program: Rehabilitation Services - Vocational Rehabilitation Grants to States

Corrective Action: The Commission agrees with the finding. The Commission is working on creating a new "flagging system" within their computer case management system. By July 1, 2017, these flags will now be visible on the main page which will alert the Vocational Rehabilitation Counselor. In addition, within this flagging system an email will also be sent to the Rehabilitation Services Chief five days prior to the expiration date.

Implementation Date: July 1, 2017

Responsible for Corrective Action: Mike Walsh
Phone: 208 334-3220 EXT: 110
Fax: 208 334-2963
mike.walsh@icbvi.idaho.gov
PO Box 83720
Boise, ID 83720-0012

2016-203: Labor hours reported on the RSA-2 report were not calculated and reported accurately for the Vocational Rehabilitation Grants to States.

Federal Program: Rehabilitation Services - Vocational Rehabilitation Grants to States

Corrective Action: The Commission agrees with this finding and will implement a review prior to submission. The review process will detect any miscalculations. This review process will go from the Administrative Services Manager to the Financial Support Technician with final review by the Administrator prior to submission. The review will include verification of the calculations.

Implementation Date: December 2017

Responsible for Corrective Action: Trina Ayres
Phone: 208-334-3220
Fax: 208-334-2963
Trina.ayres@icbvi.idaho.gov
PO Box 83720
Boise, ID 83720-0012

State Agency: Idaho Department of Health and Welfare

2016-204: Payroll expenditures lacked supporting documentation to justify allocated payroll charges to various federal programs.

Federal Program: SNAP Cluster; TANF Cluster; Immunization Cooperative Agreements; Medicaid Cluster; Injury Prevention and Control Research and State and Community Based Programs; National State Based Tobacco Control Programs; Center for Disease Control and Prevention Investigations and Technical Assistance; Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance

Corrective Action: The Department agrees with this finding. SNAP, TANF, and Immunization programs will conduct staff training so that staff who's time is allocated among multiple programs will know to track and report actual time by program.

Implementation Date: July 1, 2017

Responsible for Corrective Action: Steve Bellomy
Phone: 208-334-0609
Fax: 208-334-5694
Steve.bellomy@dhw.idaho.gov
450 W State St Fl 10,
Boise, ID 83702

2016-205: Payments for auto insurance were improperly charged to the Job Search Assistance Program within the Supplemental Nutrition Assistance Program (SNAP) grant.

Federal Program: SNAP Cluster

Corrective Action: The Department agrees with this finding. The improper payments for insurance identified in the current audit occurred prior to when improper payments were identified in the prior audit. Additionally, the Department contracted with a new vendor, provided specific guidance on allowable expenses, and conducts case reviews to ensure that payments are allowable. The current audit does not appear to identify any improper payments by the new vendor.

Implementation Date: Implementation already completed

Responsible for Corrective Action: Steve Bellomy
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Steve.bellomy@dhw.idaho.gov
450 W State St Fl 10,
Boise, ID 83702

2016-206: Payments made to Easter Seals Working Solutions (EWS) from the Supplemental Nutrition Assistance Program (SNAP) were missing vouchers and receipts resulting in improper payments.

Federal Program: SNAP Cluster

Corrective Action: The Department agrees with this finding. The Department contracted with a different vendor, provided specific guidance on allowable expenses, and conducts case reviews to ensure that payments are allowable. The current audit does not appear to identify any improper payments by the new vendor.

Implementation Date: Implementation already completed

Responsible for Corrective Action: Steve Bellomy
Phone: 208-334-0609
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450 W State St Fl 10,
Boise, ID 83702

2016-207: Payments made to Easter Seals Goodwill from the Temporary Assistance to Needy Families (TANF) Grant were missing vouchers and receipts resulting in improper payments.

Federal Program: TANF Cluster

Corrective Action: The Department agrees with this finding. The Department contracted with a different vendor, provided specific guidance on allowable expenses, and conducts case reviews to ensure that payments are allowable. The current audit does not appear to identify any improper payments by the new vendor.

Implementation Date: Implementation already completed

Responsible for Corrective Action: Steve Bellomy
Phone: 208-334-0609
Fax: 208-334-5694
Steve.bellomy@dhw.idaho.gov
450 W State St Fl 10,
Boise, ID 83702

2016-208: Internal Controls were not fully implemented to ensure compliance with Procurement and Suspension and Debarment requirements.

Federal Program: TANF Cluster

Corrective Action: The Department agrees with this finding. The Department will modify the Child Care Provider Agreement, which is renewed annually, so that providers will signify that they are aware of the rules, and to the best of their knowledge, are in compliance. The rules sited in the agreement specifically states that excluded individuals and providers are not eligible to participate in federal programs.

Implementation Date: July 1, 2017

Responsible for Corrective Action: Steve Bellomy
Phone: 208-334-0609
Fax: 208-334-5694
Steve.bellomy@dhw.idaho.gov
450 W State St Fl 10,
Boise, ID 83702

State Agency: Idaho Division of Vocational Rehabilitation (IDVR)

2016-209: Individual Plans for Employment (IPE) were not properly created within 90 days of the eligibility determination, as required under the terms of the Vocational Rehabilitation Grants to States.

Federal Program: Rehabilitation Services - Vocational Rehabilitation Grants to States

Corrective Action: IDVR agrees with the audit finding. IDVR will require the Regional Managers (RM) to review the Vocational Rehabilitation Counselor caseloads each week to

ensure that an appropriate action will take place on or before the 90th day. This review and assurance will be documented in an electronic log by the individual RM. This log will be stored electronically in a manner accessible by Central Office management.

Implementation Date: May 1, 2017

Responsible for Corrective Action: Joey Sanchez, CGFM
Financial Manager
Division of Vocational Rehabilitation
650 W. State Street Room 150
Boise ID, 83720
208-334-3390

STATE OF IDAHO
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

SCHEDULES OF PRIOR AUDIT FINDINGS

STATE OF IDAHO
SINGLE AUDIT REPORT
SCHEDULE OF PRIOR BASIC FINANCIAL STATEMENTS FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

STATE AGENCY		CURRENT STATUS	PAGE
OFFICE OF THE STATE CONTROLLER			
2013-101 2014-101 2015-101	Internal control weaknesses allowed unsupported adjustments and misstatements in the statewide financial statements and note disclosures submitted for audit.	Closed	46
2014-102	Internal control deficiencies over the processing of statutory transfers led to noncompliance as well as miscoded and unsupported transactions.	Closed	46
IDAHO DEPARTMENT OF HEALTH AND WELFARE			
2013-104 2014-104 2015-102	Deficiencies in internal controls allowed several errors in various closing packages to go undetected.	Closed	46
IDAHO DEPARTMENT OF INSURANCE			
2015-103	Internal control deficiencies resulted in errors in the accounts receivable closing package.	Closed	47

STATE OF IDAHO
SINGLE AUDIT REPORT
PRIOR BASIC FINANCIAL STATEMENTS FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

OFFICE OF THE STATE CONTROLLER (Office)

FINDING 2013-101, 2014-101, and 2015-101
Internal control weaknesses allowed unsupported adjustments and misstatements in the statewide financial statements and note disclosures submitted for audit.

Recommendation: We recommended that the Office improve the design and effectiveness of internal controls over the compilation of the statewide financial statements and note disclosures, including adjustments.

Audit Follow-Up: The Office developed a better understanding of the Idle pool and made other improvements to their compilation process of the State's *Comprehensive Annual Financial Report* (CAFR). An extensive amount of time was spent working with the Office of the State Treasurer to reconcile the audited Idle pool amounts with the Statewide Accounting and Reporting System (STARS), eliminating the need for a prior-period adjustment. The Office improved their trend analyses and modified procedures to obtain adequate supporting documentation from agencies to support adjustments. In addition, they re-analyzed the components of net position to properly identify amounts that were restricted by enabling legislation.

While our audit work still identified some errors, they were not material or significant.

Current Status: Closed

FINDING 2014-102
Internal control deficiencies over the processing of statutory transfers led to noncompliance as well as miscoded and unsupported transactions.

Recommendation: We recommended that the Office perform a risk assessment of statutory transfers. We also recommended that the Office design and implement control procedures to ensure that transfers are properly identified, tracked, supported, and recorded.

Audit Follow-Up: The Office examined areas of risk and modified the review process over statutory transfers to incorporate a segregation of duties between the individuals preparing, entering and releasing the transaction to ensure accuracy and compliance with laws. Our testing determined that controls over statutory transfers have been implemented, consistently applied and are operating as intended.

Current Status: Closed

IDAHO DEPARTMENT OF HEALTH AND WELFARE (Department)

FINDING 2013-104, 2014-104, and 2015-102
Deficiencies in internal controls allowed several errors in various closing packages to go undetected.

Recommendation: We recommended that the Department strengthen the design and effectiveness of internal controls over the completion of closing packages to ensure accurate and reliable financial information is provided to the Office. We also recommended that the Department maintain appropriate documentation to support amounts reported in closing packages, including deviations from standard practices.

Audit Follow-up: The Department modified procedures to strengthen the review of closing package calculations and supporting information to reduce the risk of errors. The Department developed additional internal instructions to define the data needed to prepare the closing packages and included procedures to validate the data submitted. Comparisons of prior-year projections to actual amounts reported were also included in the review process. Additional procedures were developed to ensure supporting documentation is maintained to uphold reported information and decisions reached. We reviewed these procedural changes and determined that the procedures were implemented and operating as intended.

Current Status: Closed

IDAHO DEPARTMENT OF INSURANCE (Department)

FINDING 2015-103
Internal control deficiencies resulted in errors in the accounts receivable closing package.

Recommendation: We recommended that the Department strengthen the design and implementation of internal controls over the completion of closing packages to ensure accurate and reliable financial information is provided to the Office.

Audit Follow-up: The Department has implemented changes to ensure the closing package is submitted accurately. This includes obtaining additional training related to the completion of the closing package and creating a new alert process to ensure it has been submitted. Further, the Department added an additional staff review of the immunization vaccine fund assessment worksheet to ensure accuracy. During testing of the fiscal year 2016 accounts receivable closing package, we determined that the additional staff review was implemented and that the closing package was prepared with accurate and reliable financial information.

Current Status: Closed

STATE OF IDAHO
SINGLE AUDIT REPORT
SCHEDULE OF PRIOR FEDERAL FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

STATE AGENCY		FEDERAL AGENCY	CURRENT STATUS	PAGE
IDAHO COMMISSION FOR THE BLIND AND VISUALLY IMPAIRED				
2014-203	Federal expenditures reported by the Commission to the Office of the State Controller were understated by $168,287.	Department of Education	Closed	51
2015-201	Federal expenditures reported by the Commission to the Office of the State Controller were overstated by $750,890.	Department of Education	Closed	51
2015-202	Cash draws are not performed in accordance with the Treasury-State Agreement (TSA) for the Rehabilitation Services – Vocational Rehabilitation Grants to States program.	Department of Education	Closed	51
IDAHO DEPARTMENT OF HEALTH AND WELFARE				
12F-13	Subawards made from the Social Services Block Grant totaling $55,996 were not reported as required under the Federal Funding Accountability and Transparency Act (FFATA).	Department of Health and Human Services	Closed	52
12F-14	Subawards made from the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) grant totaling $8.3 million were not reported as required under the Federal Funding Accountability and Transparency Act (FFATA).	Department of Agriculture	Closed	52
2013-207	Multiple federal programs incurred expenditures prior to the period of availability due to weaknesses in the design of internal controls.	Department of Agriculture; Department of Health and Human Services	Open	52
2013-211	The income eligibility verification system was not used in accordance with federal guidelines for the Temporary Assistance for Needy Families (TANF) program.	Department of Health and Human Services	Closed	53
2013-213	Internal controls over financial reporting for the Temporary Assistance for Needy Families (TANF) grant and the Child Care Cluster were not adequately designed to prevent inaccuracies.	Department of Health and Human Services	Closed	53
2014-208	Multiple federal programs incurred expenditures prior to the period of availability due to weaknesses in the design of internal controls.	Department of Agriculture; Department of Health and Human Services	Open	53

STATE OF IDAHO
SINGLE AUDIT REPORT
SCHEDULE OF PRIOR FEDERAL FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

STATE AGENCY		FEDERAL AGENCY	CURRENT STATUS	PAGE
2014-209	Multiple federal programs failed to report subawards as required under the Federal Funding Accountability and Transparency Act (FFATA).	Department of Agriculture; Department of Health and Human Services	Closed	54
2014-214	The coordination of benefits payment configuration for Medicare in the Medicaid Management Information System (MMIS) is incorrect resulting in overpayments for fiscal years 2011 through 2014.	Department of Health and Human Services	Closed	54
2014-219	Quarterly federal financial reports for the Temporary Assistance for Needy Families (TANF) grant lacked adequate support documentation.	Department of Health and Human Services	Closed	54
2014-220	The income eligibility verification system was not used in accordance with federal guidelines for the Temporary Assistance for Needy Families (TANF) program.	Department of Health and Human Services	Closed	54
2015-203	Costs incurred prior to the period of performance were inappropriately charged to the Supplemental Nutrition Assistance Program (SNAP) grant and the Temporary Assistance for Needy Families (TANF) grant.	Department of Agriculture; Department of Health and Human Services	Open	55
2015-204	Improper payments were charged to the Supplemental Nutrition Assistance Program (SNAP) grant.	Department of Agriculture	Open	55
2015-205	The coordination of benefits payment configuration for Medicare in the Medicaid Management Information System (MMIS) is incorrect resulting in continued overpayments.	Department of Health and Human Services	Closed	55
2015-206	Amounts reported on quarterly federal financial reports for the Temporary Assistance for Needy Families (TANF) grant did not agree to the financial records.	Department of Health and Human Services	Closed	56
2015-207	The income eligibility verification system was not used in accordance with federal guidelines for the Temporary Assistance for Needy Families (TANF) program.	Department of Health and Human Services	Closed	56
IDAHO DEPARTMENT OF LABOR				
2015-208	Internal controls to ensure Consultative Exam (CE) providers are properly screened and monitored for eligibility for the Social Security - Disability Insurance program were not present.	Social Security Administration	Closed	56

STATE OF IDAHO
SINGLE AUDIT REPORT
SCHEDULE OF PRIOR FEDERAL FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

STATE AGENCY		FEDERAL AGENCY	CURRENT STATUS	PAGE
IDAHO MILITARY DIVISION				
2015-209	Internal controls are not adequately designed to prevent or detect transactions with suspended or debarred parties.	Department of Defense	Closed	57
IDAHO DIVISION OF VOCATIONAL REHABILITATION				
2014-227	Documentation to support the performance of internal control procedures and adherence to compliance requirements could not be provided for the Vocational Rehabilitation grants.	Department of Education	Closed	57
2015-210	Supporting documentation for the *Annual Vocational Rehabilitation Program/Cost Report* for the Vocational Rehabilitation program included calculation errors that were not prevented or detected by the internal review process.	Department of Education	Closed	58
2015-211	Internal controls are not adequately designed to prevent or detect transactions with suspended or debarred parties.	Department of Education	Closed	58
2015-212	Cash draws are not performed in accordance with the Treasury-State Agreement (TSA) for the Vocational Rehabilitation program.	Department of Education	Closed	58

IDAHO COMMISSION FOR THE BLIND AND VISUALLY IMPAIRED (Commission)

FINDING 2014-203
Federal expenditures reported by the Commission to the Office of the State Controller were understated by $168,287.

Recommendation: We recommended that the Commission implement procedures to ensure expenditures of federal awards and grants receivable for the State fiscal year are appropriately reported on the closing packages submitted to the Office of the State Controller.

Audit Follow-up: The Commission changed their process for determining amounts to report on the Schedule of Expenditures of Federal Awards (SEFA) closing package for the fiscal year 2016. They originally reported the draws on the federal award recorded in the federal G5 system, plus the accrual of the draw they made in July 2016. This error was not material to the Commission or to the statewide SEFA, and was corrected prior to the issuance of the *Single Audit Report*. In addition, a grants receivable closing package was appropriately submitted for inclusion in the statewide *Comprehensive Annual Financial Report*.

Current Status: Closed

FINDING 2015-201
Federal expenditures reported by the Commission to the Office of the State Controller were overstated by $750,890.

Recommendation: We recommended that the Commission implement procedures to ensure that only federal expenditures are reported on the Schedule of Expenditures of Federal Awards (SEFA) closing package submitted to the Office of the State Controller.

Audit Follow-up: The Commission changed their process for determining amounts to report on the SEFA closing package for the fiscal year 2016. They originally reported the draws on the federal award recorded in the federal G5 system, plus the accrual of the draw they made in July 2016. This error was not material to the Commission or to the statewide SEFA, and was corrected prior to the issuance of the *Single Audit Report*. In addition, a grants receivable closing package was appropriately submitted for inclusion in the statewide *Comprehensive Annual Financial Report*.

Current Status: Closed

FINDING 2015-202
Cash draws are not performed in accordance with the Treasury-State Agreement (TSA) for the Rehabilitation Services – Vocational Rehabilitation Grants to States program.

Recommendation: We recommended that the Commission work with the Idaho Division of Financial Management within the Office of the Governor to establish a more appropriate funding technique for the program under the State's TSA. We also recommended that the Commission implement procedures to ensure draws are being performed in accordance with the TSA.

Audit Follow-up: The Commission met with the Idaho Division of Financial Management and has changed the timing of their cash draws, beginning in March 2016, to coincide with the funding technique outlined in the State's TSA. We reviewed cash draws made after the change was implemented and found cash draws were being made in accordance with the funding technique.

Current Status: Closed

IDAHO DEPARTMENT OF HEALTH AND WELFARE (Department)

FINDING 12F-13

Subawards made from the Social Services Block Grant totaling $55,996 were not reported as required under the Federal Funding Accountability and Transparency Act (FFATA).

Recommendation: We recommended that the Department implement internal control procedures to identify and appropriately respond to specific risks of noncompliance with federal awards. We further recommended that the Department submit the appropriate reports required under the FFATA.

Audit Follow-up: The Department submitted the appropriate reports required under the FFATA in response to this finding. The Department also implemented a process in State fiscal year 2016 to determine if subrecipients are subject to the FFATA reporting requirements for all future transactions.

Current Status: Closed

FINDING 12F-14

Subawards made from the Supplemental Nutrition Program for Women, Infants, and Children (WIC) grant totaling $8.3 million were not reported as required under the Federal Funding Accountability and Transparency Act (FFATA).

Recommendation: We recommended that the Department implement internal control procedures to identify and appropriately respond to specific risks of noncompliance with federal awards. We further recommended that the Department submit the appropriate reports required under the FFATA.

Audit Follow-up: The Department submitted the appropriate reports required under the FFATA in response to this finding. The Department also implemented a process in State fiscal year 2016 to determine if subrecipients are subject to the FFATA reporting requirements for all future transactions.

Current Status: Closed

FINDING 2013-207

Multiple federal programs incurred expenditures prior to the period of availability due to weaknesses in the design of internal controls.

Recommendation: We recommended that the Department implement internal control procedures to ensure that grant costs are not incurred prior to the period of availability for the grant. We further recommended that the Department contact the federal grantors to resolve the questioned costs.

Audit Follow-up: The Department continues to disagree with this finding and is working with the federal grantor for the Supplemental Nutrition Assistance Program (SNAP) and the Temporary Assistance for Needy Families (TANF) block grants for a resolution. The issue has been resolved for the Foster Care, Child Support Enforcement, and Medicaid Cluster programs.

The Department made adjustments equal to the known error amounts identified in the 2015 Single Audit. There have been no significant changes to the process so errors continue to be found in the expenditures charged to the grants. However, the current errors found in either grant do not exceed $25,000 in questioned costs so a current year finding is not required.

Current Status: Open; partially repeated as Findings 2014-208 and 2015-203

FINDING 2013-211
The income eligibility verification system was not used in accordance with federal guidelines for the Temporary Assistance for Needy Families (TANF) program.

Recommendation: We recommended that the Department implement procedures to verify wage and unemployment compensation information as required by the Federal grantor. We further recommended that the Department implement control procedures to ensure that policies and procedures implemented comply with federal regulations.

Audit Follow-up: The Department implemented a process to request and obtain wage information for all applicants quarterly as required by federal regulations. A process was also implemented to review wage and unemployment compensation in the second and fourth quarters and in each of the first three months in which an individual receives assistance according to federal compliance requirements.

Current Status: Closed; repeated as Findings 2014-220 and 2015-207

FINDING 2013-213
Internal controls over financial reporting for the Temporary Assistance for Needy Families (TANF) grant and the Child Care Cluster were not adequately designed to prevent inaccuracies.

Recommendation: We recommended that the Department strengthen internal controls over the reporting process to ensure that reports are completed accurately and in accordance with federal regulations.

Audit Follow-up: The Department implemented procedures to help ensure amounts reported are accurate and supported by financial records and comply with federal regulations. Prior to finalizing the quarterly TANF financial reports, the amount transferred between the childcare grant and TANF is verified in the accounting system and on the childcare grant report.

Current Status: Closed

FINDING 2014-208
Multiple federal programs incurred expenditures prior to the period of availability due to weaknesses in the design of internal controls.

Recommendation: We recommended that the Department design and implement procedures to ensure that grant costs are not incurred prior to the period of availability.

Audit Follow-up: The Department continues to disagree with this finding and is working with the federal grantor for the Supplemental Nutrition Assistance Program (SNAP) and the Temporary Assistance for Needy Families (TANF) block grants for a resolution.

The Department made adjustments equal to the known error amounts identified in the 2015 Single Audit. There have been no significant changes to the process so errors continue to be found in the expenditures charged to the grants. However, the current errors found in either grant do not exceed $25,000 in questioned costs so a current year finding is not required.

Current Status: Open; repeated as Finding 2015-203

FINDING 2014-209
Multiple federal programs failed to report subawards as required under the Federal Funding Accountability and Transparency Act (FFATA).

Recommendation: We recommended that the Department develop procedures to identify subawards and accurately and timely report the required information according to federal regulations.

Audit Follow-up: The Department submitted the appropriate reports required under the FFATA in response to this finding. The Department also implemented a process in State fiscal year 2016 to determine if subrecipients are subject to the FFATA reporting requirements for all future transactions.

Current Status: Closed

FINDING 2014-214
The coordination of benefits payment configuration for Medicare in the Medicaid Management Information System (MMIS) is incorrect resulting in overpayments for fiscal years 2011 through 2014.

Recommendation: We recommended that the Department correct the payment configuration to ensure future claims are calculated in compliance with the State Plan. We further recommended that the Department make adjustments to correct the amounts paid in error.

Audit Follow-up: The Department implemented changes to the payment configuration by correcting the pricing of Hospital Outpatient, Medicare Part B claims to comply with the State Plan. The claims now correctly pay the lesser of the Medicaid-allowed amount minus the Medicare payment or the Medicare co-insurance and deductible amounts added together. In September 2016, the Department submitted reports with final adjustments to account for the related questioned costs. In addition, the Department received a management decision from Centers for Medicare & Medicaid Services providing final resolution with this finding based on the Department's corrective actions.

Current Status: Closed

FINDING 2014-219
Quarterly federal financial reports for the Temporary Assistance for Needy Families (TANF) grant lacked adequate support documentation.

Recommendation: We recommended that the Department implement procedures to ensure that federal reports are based on actual expenditures, accurate, supported by adequate documentation, and in compliance with federal regulations.

Audit Follow-up: The Department implemented procedures to help ensure amounts reported are accurate and supported by financial records and comply with federal regulations. Prior to finalizing the quarterly TANF financial reports, the amount transferred between the childcare grant and TANF is verified in the accounting system and on the childcare grant report.

Current Status: Closed

FINDING 2014-220
The income eligibility verification system was not used in accordance with federal guidelines for the Temporary Assistance for Needy Families (TANF) program.

Recommendation: We recommended that the Department implement procedures to verify wage and unemployment compensation information as required by the federal grantor. We further recommended that the Department implement control procedures to ensure that the policies and procedures comply with federal regulations.

Audit Follow-up: The Department implemented a process to request and obtain wage information for all applicants quarterly as required by federal regulations. A process was also implemented to review wage and unemployment compensation in the second and fourth quarters and in each of the first three months in which an individual receives assistance according to federal compliance requirements.

Current Status: Closed

FINDING 2015-203
Costs incurred prior to the period of performance were inappropriately charged to the Supplemental Nutrition Assistance Program (SNAP) grant and the Temporary Assistance for Needy Families (TANF) grant.

Recommendation: We recommended that the Department design and implement procedures to ensure that grant costs are not incurred prior to the period of performance.

Audit Follow-up: The Department continues to disagree with this finding and is working with the federal grantor for the Supplemental Nutrition Assistance Program (SNAP) and the Temporary Assistance for Needy Families (TANF) block grants for a resolution.

The Department made adjustments equal to the known error amounts identified in the 2015 Single Audit. There have been no significant changes to the process so errors continue to be found in the expenditures charged to the grant. However, the current errors found do not exceed $25,000 in questioned costs so a current year finding is not required.

Current Status: Open

FINDING 2015-204
Improper payments were charged to the Supplemental Nutrition Assistance Program (SNAP) grant.

Recommendation: We recommended that the Department strengthen internal controls to ensure expenditures comply with federal program guidance.

Audit Follow-up: The Department made an adjustment to allocate other funds to cover the expenditures in question. The Department also provided additional guidance and training on specific allowable program expenditures to the existing contractor and new contract vendor that started providing services in September 2016. Current audit testing noted additional unallowed expenditures related to auto insurance that occurred after the date the Department became aware of the issue in the fiscal year 2015 audit. As a result, this finding will be repeated and remain open.

Current Status: Open; repeated as Finding 2016-205

FINDING 2015-205
The coordination of benefits payment configuration for Medicare in the Medicaid Management Information System (MMIS) is incorrect resulting in continued overpayments.

Recommendation: We recommended that the Department correct the payment configuration to ensure future claims are calculated in compliance with the State Plan. We further recommended that the Department make adjustments to correct the amounts paid in error.

Audit Follow-up: The Department implemented changes in December 2015 to the payment configuration by correcting the pricing of Hospital Outpatient, Medicare Part B claims to comply with the State Plan. The claims now correctly pay the lesser of the Medicaid-allowed amount minus the Medicare payment or the Medicare co-insurance and deductible amounts added together. In September 2016, the Department submitted reports with final adjustments to account for the related questioned costs. In addition, the Department received a management decision from Centers for Medicare & Medicaid Services providing final resolution with this finding based on the Department's corrective actions.

Current Status: Closed

FINDING 2015-206
Amounts reported on quarterly federal financial reports for the Temporary Assistance for Needy Families (TANF) grant did not agree to the financial records.

Recommendation: We recommended that the Department strengthen internal controls over reporting to ensure the amounts reported are accurate and supported by actual financial records complying with federal regulations.

Audit Follow-up: The Department implemented procedures to help ensure amounts reported are accurate and supported by financial records and comply with federal regulations. Prior to finalizing the quarterly TANF financial reports, the amount transferred between the childcare grant and TANF is verified with supporting documentation that agrees to the accounting system and on the childcare grant report.

Current Status: Closed

FINDING 2015-207
The income eligibility verification system was not used in accordance with federal guidelines for the Temporary Assistance for Needy Families (TANF) program.

Recommendation: We recommended that the Department implement procedures to verify wage and unemployment compensation information for all TANF participants receiving Supported Services benefits based on income requirements as required by the federal grantor. We further recommended that the Department implement control procedures to ensure that the policies and procedures comply with federal regulations.

Audit Follow-up: The Department implemented a process to review wage and unemployment compensation in the second and fourth quarters and in each of the first three months in which an individual receives assistance according to federal compliance requirements.

Current Status: Closed

LABOR, DEPARTMENT OF (Department)

FINDING 2015-208
Internal controls to ensure Consultative Exam (CE) providers are properly screened and monitored for eligibility for the Social Security - Disability Insurance program were not present.

Recommendation: We recommended that the Department ensure adequate internal controls are in place, effective, and documented to support adequate verification of new and existing CE providers.

Audit Follow-up: The Department implemented a new system to ensure that the documentation of CE provider screening and monitoring is completed and reviewed. The Professional Relations Officer documents the required screening and monitoring of providers on a spreadsheet. The Administrative Support Manager is notified when the documentation is complete and reviews the Professional Relations Officer's work. The Administrative Support Manager's review is documented in the spreadsheet. During our testing, we reviewed all seven applicable items and determined that each of them were completed and documented correctly.

Current Status: Closed

IDAHO MILITARY DIVISION (DIVISION)

FINDING 2015-209
Internal controls are not adequately designed to prevent or detect transactions with suspended or debarred parties.

Recommendation: We recommended that the Division revise procedures to include one of the three accepted practices to ensure new and existing contracts and subawards expected to total $25,000 or more are not with a suspended or debarred party.

Audit Follow-up: We reviewed the Division's policy manual and verified that it had been updated to include procedures designed to prevent entering into contracts with suspended or debarred parties. The updated procedures include instructions to check the Excluded Party Listing System (EPLS) for new contracts exceeding $25,000 and contract extensions or renewals over $25,000. The manual also includes instructions to check EPLS for vendor contracts expected to equal or exceed $25,000 in nonprocurement transactions such as grants or cooperative agreements.

The EPLS list has been changed to the System for Award Management (SAM). The Division entered into 30 contracts that met the qualifications to check the SAM list of suspended or debarred vendors. We tested 8 of the contracts, and the Division provided us documentation showing a query of the SAM list was performed prior to entering into the contracts.

The new procedures for contracting are well designed, and our testing showed that they were operating effectively.

Current Status: Closed

VOCATIONAL REHABILITATION, DEPARTMENT OF (Department)

FINDING 2014-227
Documentation to support the performance of internal control procedures and adherence to compliance requirements could not be provided for the Vocational Rehabilitation grants.

Recommendation: We recommended that the Division retain documentation of compliance and performance of internal control procedures in an organized and known location so that, in the event of expected or unexpected staff turnover, documents may be accessible and retrieved.

Audit Follow-up: As described in the Division's corrective action plan, at the end of fiscal year 2016 they performed a year-end review of all vendors who received more than $25,000 against the federal System of Award Management (SAM) exclusions. At the end of fiscal year 2016, they were still working on developing and implementing the certification clause into vendor contracts. In September 2016, they issued a contract with the new clause. We reviewed the clause and determined that it is appropriately worded.

Status: Closed

FINDING 2015-210
Supporting documentation for the *Annual Vocational Rehabilitation Program/Cost Report* for the Vocational Rehabilitation program included calculation errors that were not prevented or detected by the internal review process.

Recommendation: We recommended that the Division strengthen the review of the financial reports and calculations included in the underlying data to ensure reports are accurate and complete.

Audit Follow-up: The Division implemented new procedures and training as described in their corrective action plan to ensure the Annual Vocational Rehabilitation Program/Cost Report is accurate and complete. These procedures included a review of the supporting calculation workbook and correction of the mathematical errors. In addition, the Division resubmitted a corrected 2015 *Annual Vocational Rehabilitation Program/Cost Report*. Our audit procedures performed over the 2016 report did not identify any errors.

Status: Closed

FINDING 2015-211
Internal controls are not adequately designed to prevent or detect transactions with suspended or debarred parties.

Recommendation: We recommended that the Division revise procedures to include one of the three accepted practices to ensure new and existing contracts and subawards expected to total $25,000 or more are not with a suspended or debarred party.

Audit Follow-up: As described in the Division's corrective action plan, at the end of fiscal year 2016 they performed a year-end review of all vendors who received more than $25,000 against the federal System of Award Management (SAM) exclusions. At the end of fiscal year 2016, they were still working on developing and implementing the certification clause into vendor contracts. In September 2016, they issued a contract with the new clause. We reviewed the clause and determined that it is appropriately worded.

Status: Closed

FINDING 2015-212
Cash draws are not performed in accordance with the Treasury-State Agreement (TSA) for the Vocational Rehabilitation program.

Recommendation: We recommended that the Division work with the Idaho Division of Financial Management within the Office of the Governor to establish a more appropriate funding technique for the program under the State's TSA. We also recommended that the Division implement procedures to ensure that draws are being performed in accordance with the TSA.

Audit Follow-up: The Division met with the Idaho Division of Financial Management and established a more appropriate funding technique under the State's TSA that matches their draw process. This change will be effective beginning in fiscal year 2017. The Division has also provided training to personnel to ensure the timing of federal draws are in compliance with the TSA. We reviewed a few draws made in fiscal year 2017 and verified that their new process agrees to the new funding technique.

Status: Closed