Single
Audit Report

For the Fiscal Year Ended June 30, 2019



State of Idaho

Legislative Services Office – Audits Division



Legislative Services Office
Idaho State Legislature

Serving Idaho's Citizen Legislature

Eric Milstead
Director

March 31, 2020

Honorable Brad Little, Governor
Honorable Senator Steve Bair, JFAC Co-Chair
Honorable Representative Rick D. Youngblood, JFAC Co-Chair
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, 2019. This report complies with the audit requirements placed on the State of Idaho as a condition for receiving $3,177,059,349 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 2019 totaled $2,435,403 known and $744,349 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."

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Research & Legislation

Paul Headlee, Manager
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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

- Management's Basic Financial Statements Findings Corrective Action Plan

- Management's Federal Findings Corrective Action Plan

- Management's Follow-up for Prior 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, 2019

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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

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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*

December 20, 2019

Honorable Brad Little, Governor
Honorable Senator Steve Bair, JFAC Co-Chair
Honorable Representative Rick D. Youngblood, JFAC Co-Chair
Honorable Brandon D Woolf, State Controller

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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, 2019, and the related notes to the financial statements, which collectively comprise State of Idaho's basic financial statements, and have issued our report thereon dated December 20, 2019. Our report includes a reference to other auditors who audited the financial statements of Boise State University, Idaho State University, Lewis-Clark State College, University of Idaho, and their respective component units, Idaho Fish and Wildlife Foundation, Idaho Potato Commission, Idaho Dairy Products Commission, Idaho State Bar, Idaho Wheat Commission, Idaho Endowment Fund Investment Board, Idaho Lottery, Public Employee Retirement System of Idaho, Idaho Public Employees' Deferred Compensation Plan, IDeal Idaho College Savings Program, Idaho Individual High Risk Reinsurance Pool, Idaho Small Employer Health Reinsurance Program, Idaho Health Insurance Exchange, Idaho State Treasurer – Assets Under Management, Idaho State Building Authority, Idaho 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 Boise State University Foundation, Idaho State University Foundation, Idaho Fish and Wildlife Foundation, Idaho Housing and Finance Association (including The Housing Company, a discretely presented component unit of the Idaho Housing and Finance Association), and the Idaho 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.

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Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying Basic Financial Statement Findings, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying Basic Financial Statement Findings to be material weaknesses: 2019-101.

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. We consider the deficiencies described in the accompanying Basic Financial Statement Findings to be significant deficiencies: 2019-102, 2019-103, 2019-104, and 2019-105.

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*.

State of Idaho's Response to Findings

The State of Idaho's response to the findings identified in our audit are described in the accompanying Basic Financial Statement Findings and Management's Corrective Action Plan. The State of Idaho's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the State of Idaho'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 State of Idaho's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sincerely,

April Renfro, Manager
Legislative Audits Division

Legislative Services Office
Idaho State Legislature

Eric Milstead
Director

Serving Idaho's Citizen Legislature

March 31, 2020

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 Brad Little, Governor
Honorable Senator Steve Bair, JFAC Co-Chair
Honorable Representative Rick D. Youngblood, JFAC Co-Chair
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, 2019. 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 Idaho State University, Lewis-Clark State College, University of Idaho, and Idaho Housing and Finance Association, which received $3,286,560,539 in federal awards, which is not included in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2019. Our compliance audit, described below, did not include the operations of Boise State University, Idaho State University, Lewis-Clark State College, University of Idaho, and Idaho Housing and Finance Association 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 federal statutes, regulations, and the terms and conditions of its federal awards 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.

Basis for Qualified Opinion on the Crime Victim Assistance Program

As described in the accompanying schedule of Federal Findings and Questioned Costs, the State of Idaho did not comply with requirements regarding CFDA 16.575 Crime Victim Program as described in finding numbers 2019-204 for Matching, Level of Effort, Earmarking and 2019-206 for Subrecipient Monitoring. Compliance with such requirements is necessary, in our opinion, for the State of Idaho to comply with the requirements applicable to that program.

Qualified Opinion on the Crime Victim Assistance Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, 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 the Crime Victim Assistance Program for the year ended June 30, 2019.

Basis for Qualified Opinion on the Lower Snake River Compensation Plan Program

As described in the accompanying schedule of Federal Findings and Questioned Costs, the State of Idaho did not comply with requirements regarding CFDA 15.661 Lower Snake River Compensation Plan Program as described in finding number 2019-202 for Procurement and Suspension and Debarment. Compliance with such requirements is necessary, in our opinion, for the State of Idaho to comply with the requirements applicable to that program.

Qualified Opinion on the Lower Snake River Compensation Plan Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, 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 the Lower Snake River Compensation Plan Program for the year ended June 30, 2019.

Unmodified Opinion on Each of the other Major Federal Programs

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 other major federal programs identified in the summary of auditor's results section of the accompanying schedule Federal Findings and Questioned Costs for the year ended June 30, 2019.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance that are required to be reported in accordance with the *Uniform Guidance* and which are described in the accompanying schedule Federal Findings and Questioned Costs as items 2019-201, 2019-205, 2019-207, 2019-208, 2019-209, 2019-210, 2019-211, 2019-213, 2019-214, 2019-215, and 2019-216. Our opinion on each major federal program is not modified with respect to these matters.

The State of Idaho's responses to the noncompliance findings identified in our audit are described in the accompanying Federal Findings and Questioned Costs and Management's Federal Findings 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Federal Findings and Questioned Costs as items 2019-204, 2019-205, 2019-206, 2019-211, and 2019-212 to be material weaknesses.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Federal Findings and Questioned Costs as items 2019-201, 2019-202, 2019-203, 2019-207, 2019-208, 2019-210, 2019-213, 2019-214, 2019-215, 2019-216, 2019-2017, and 2019-218 to be significant deficiencies.

The State of Idaho's responses to and the internal control over compliance findings identified in our audit are described in the accompanying Federal Findings and Questioned Costs and Management's Federal Findings 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.

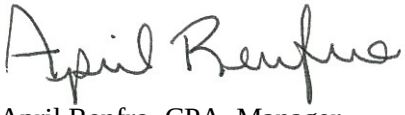
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *Uniform Guidance*. Accordingly, this report is not suitable for any other purpose.

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, 2019, 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 20, 2019, 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, 2019

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, 2019

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	$193,572,209	NC	
10.561	State Administrative Matching Grants - Supplemental Nutrition Assist. Program	Health and Welfare, Department of	12,025,774		$989,781
	TOTAL SNAP CLUSTER		$205,597,983		$989,781
	CHILD NUTRITION CLUSTER				
10.553	School Breakfast Program (SBP)	Superintendent of Public Instruction	$17,648,339		$17,499,425
10.555	National School Lunch Program (NSLP)	Superintendent of Public Instruction	7,923,913	NC	7,885,355
10.555	National School Lunch Program (NSLP)	Superintendent of Public Instruction	51,736,178		51,435,295
10.556	Special Milk Program for Children (SMP)	Superintendent of Public Instruction	49,567		49,567
10.559	Summer Food Service Program for Children (SFSPC)	Superintendent of Public Instruction	4,203,588		4,095,777
	TOTAL CHILD NUTRITION CLUSTER		$81,561,585		$80,965,419
	FOOD DISTRIBUTION CLUSTER				
10.565	Commodity Supplemental Food Program	Aging, Commission on	$156,724		$137,967
10.568	Emergency Food Assistance Program (Administrative Costs)	Health and Welfare, Department of	363,072		351,560
10.569	Emergency Food Assistance Program (Food Commodities)	Health and Welfare, Department of	3,435,212	NC	
	TOTAL FOOD DISTRIBUTION CLUSTER		$3,955,008		$489,527
	NON-CLUSTERED PROGRAMS				
10.025	Plant and Animal Disease, Pest Control, and Animal Care	Agriculture, Department of	$1,242,573		$514,083
10.028	Wildlife Services	Fish and Game, Department of	624		
10.069	Conservation Reserve Program	Fish and Game, Department of	47,466		
10.162	Inspection Grading and Standardization	Agriculture, Department of	47,822		
10.163	Market Protection and Promotion	Agriculture, Department of	30,400		
10.170	Specialty Crop Block Grant Program - Farm Bill	Agriculture, Department of	842,586		331,234
10.178	Trade Mitigation Program Eligible Recipient Agency Operational Funds	Health and Welfare, Department of	1,404		1,404
10.534	CACFP Meal Service Training	Superintendent of Public Instruction	3,224		
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Health and Welfare, Department of	21,413,261		6,919,585
10.558	Child and Adult Care Food Program (CACFP)	Superintendent of Public Instruction	8,564,217		8,411,165
10.560	State Administrative Expenses for Child Nutrition	Superintendent of Public Instruction	1,235,322		
10.578	WIC Grants To States (WGS)	Health and Welfare, Department of	2,858,818		
10.579	Child Nutrition Discretionary Grants Limited Availability	Superintendent of Public Instruction	409,974		131,898
10.582	Fresh Fruit and Vegetable Program	Superintendent of Public Instruction	2,018,108		1,949,171
10.589	Child Nutrition Direct Certification Performance Awards	Superintendent of Public Instruction	1,236		
10.664	Cooperative Forestry Assistance	Lands, Department of	3,587,668		1,826,333
10.676	Forest Legacy Program	Lands, Department of	76,389		18,511
10.678	Forest Stewardship Program	Lands, Department of	7,296		
10.680	Forest Health Protection	Agriculture, Department of	11,276		10,532
10.680	Forest Health Protection	Lands, Department of	16,660		
10.683	National Fish and Wildlife Foundation	Soil & Water Conservation Commission	85,174	PT	
	National Fish and Wildlife Foundation; Grantor Number 58076				
10.902	Soil & Water Conservation	Soil & Water Conservation Commission	116,653		
10.902	Soil & Water Conservation	Lands, Department of	11,416		
10.912	Environmental Quality Incentives Program	Transportation Department, Idaho	455,046		
10.932	Regional Conservation Partnership Program	Lands, Department of	1,274		
10.950	Agricultural Statistics Reports	Agriculture, Department of	11,557		
10.U02	Forest Service Aquatic Invasive Species Monitoring	Agriculture, Department of	25,823		
10.U04	Miscellaneous Forest Service Grants	Fish and Game, Department of	89,414		
10.U28	Federal-State Inspection of Fresh Fruits, Veg, and Other Products	Agriculture, Department of	15,435		
	TOTAL NON-CLUSTERED PROGRAMS		$43,228,116		$20,113,916
	TOTAL DEPARTMENT OF AGRICULTURE		$334,342,692		$102,558,643
	DEPARTMENT OF COMMERCE				
11.436	Columbia River Fisheries Development Program	Fish and Game, Department of	$1,227,415		
11.437	Pacific Fisheries Data Program	Fish and Game, Department of	14,846		
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program	Fish and Game, Department of	279,552		
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program	Species Conservation, Office of	4,733,131		$2,069,461
11.441	Regional Fishery Management Councils	Fish and Game, Department of	50,992		
11.549	State and Local Implementation Grant Program	Military, Division of	148,336		
	TOTAL DEPARTMENT OF COMMERCE		$6,454,272		$2,069,461
	DEPARTMENT OF DEFENSE				
12.113	Agreement Program for the Reimbursement of Technical Services	Environmental Quality, Department of	$172,926		
12.400	Military Construction, National Guard	Military, Division of	9,505,325		
12.401	National Guard Military Operations and Maintenance Projects	Military, Division of	82,292,318		
12.401	National Guard Military Operations and Maintenance Projects	Military, Division of	99,565	NC	
12.404	National Guard ChalleNGe Program	Military, Division of	3,501,927		

*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, 2019

CFDA	FEDERAL AGENCY FEDERAL PROGRAM TITLE	STATE AGENCY	DIRECT AWARD EXPENDITURES	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS
Pass-Through From Non-State Entities					
12.U29	Watercraft Inspection Station Program Pacific States Marine Fisheries Commission; PSMFC. Award # 18-92P (Prime Award # W68SBV80540903) & 19-92P (Prime Award # W68SBV90156312)	Agriculture, Department of	$851,938	PT	$493,587
12.U31	Aquatic Invasive Species Monitoring Pacific States Marine Fisheries Commission; PSMFC Award # 18-127P (Prime Award # W685BU81314242)	Agriculture, Department of	45,944	PT	
	TOTAL DEPARTMENT OF DEFENSE		$96,469,943		$493,587
	HOUSING AND URBAN DEVELOPMENT				
14.171	Manufactured Home Dispute Resolution	Building Safety, Division of	$34,799		
14.228	Community Development Block Grants/State's Program	Commerce, Department of	8,101,113		$7,815,405
	TOTAL HOUSING AND URBAN DEVELOPMENT		$8,135,912		$7,815,405
	DEPARTMENT OF THE INTERIOR				
	FISH AND WILDLIFE CLUSTER				
15.605	Sport Fish Restoration	Fish and Game, Department of	$6,077,151		
15.611	Wildlife Restoration and Basic Hunter Education	Fish and Game, Department of	16,952,394		$434,007
	TOTAL FISH AND WILDLIFE CLUSTER		$23,029,545		$434,007
	NON-CLUSTERED PROGRAMS				
15.130	Indian Education Assistance to Schools	Superintendent of Public Instruction	$40,015		$40,015
15.224	Cultural and Paleontological Resource Management	Historical Society, Idaho State	5,039		
15.225	Recreation and Visitor Services	Fish and Game, Department of	3,745		
15.228	National Fire Plan - Wildland Urban Interface Community Fire Assistance	Lands, Department of	6,111		
15.228	National Fire Plan - Wildland Urban Interface Community Fire Assistance	Transportation Department, Idaho	37,984		
15.230	Invasive and Noxious Plant Management	Agriculture, Department of	17,119		
15.230	Invasive and Noxious Plant Management	Fish and Game, Department of	17,677		
15.231	Fish, Wildlife and Plant Conservation Resource Management	Fish and Game, Department of	255,999		
15.231	Fish, Wildlife and Plant Conservation Resource Management	Species Conservation, Office of	30,278		30,278
15.236	Environmental Quality and Protection	Environmental Quality, Department of	878		
15.236	Environmental Quality and Protection	Fish and Game, Department of	8,764		
15.238	Challenge Cost Share	Fish and Game, Department of	11,405		
15.238	Challenge Cost Share	Historical Society, Idaho State	400		
15.517	Fish & Wildlife Coordination Act	Fish and Game, Department of	288,131		
15.517	Fish and Wildlife Coordination Act	Species Conservation, Office of	617,459		617,459
15.524	Recreation Resources Management	Fish and Game, Department of	66,121		
15.524	Recreation Resources Management	Parks and Recreation, Department of	441,305		
15.560	Secure Water Act - Research Agreements	Fish and Game, Department of	93,017		
15.608	Fish and Wildlife Management Assistance	Agriculture, Department of	9,581		
15.615	Cooperative Endangered Species Conservation Fund	Fish and Game, Department of	364,292		4,000
15.615	Cooperative Endangered Species Conservation Fund	Species Conservation, Office of	351,809		332,250
15.616	Clean Vessel Act	Parks and Recreation, Department of	20,166		
15.622	Sportfishing and Boating Safety Act	Fish and Game, Department of	60,713		
15.623	North American Wetlands Conservation Fund	Fish and Game, Department of	1,030		
15.626	Enhanced Hunter Education and Safety	Fish and Game, Department of	101,431		
15.631	Partners for Fish and Wildlife	Fish and Game, Department of	11,886		
15.634	State Wildlife Grants	Fish and Game, Department of	804,909		74,529
15.652	Undesirable/Noxious Plant Species	Agriculture, Department of	45,411		
15.655	Migratory Bird Monitoring, Assessment and Conservation	Fish and Game, Department of	1,180		
15.657	Endangered Species Conservation - Recovery Implementation Funds	Fish and Game, Department of	109,216		
15.657	Endangered Species Conservation - Recovery Implementation Funds	Species Conservation, Office of	124,241		124,241
15.661	Lower Snake River Compensation Plan	Fish and Game, Department of	7,329,303		
15.670	Adaptive Science	Fish and Game, Department of	30,681		30,678
15.904	Historic Preservation Fund Grants-in-Aid	Historical Society, Idaho State	692,753		81,542
15.916	Outdoor Recreation Acquisition, Development, and Planning	Parks and Recreation, Department of	316,491		230,628
15.944	Natural Resource Stewardship	Parks and Recreation, Department of	524,755		
	TOTAL NON-CLUSTERED PROGRAMS		$12,841,295		$1,565,620
	TOTAL DEPARTMENT OF THE INTERIOR		$35,870,840		$1,999,627
	DEPARTMENT OF JUSTICE				
16.017	Sexual Assault Services Formula Program	Police, Idaho State	$436,387		$426,607
16.021	Justice Systems Response to Families	Judicial Department	164,495		
16.540	Juvenile Justice and Delinquency Prevention	Juvenile Corrections, Department of	237,895		
16.543	Missing Children's Assistance	Attorney General, Office of the	187,876		
16.550	State Justice Statistics Program for Statistical Analysis Centers	Police, Idaho State	71,830		
16.575	Crime Victim Assistance	Health and Welfare, Department of	8,576,578		8,458,507
16.576	Crime Victim Compensation	Industrial Commission	1,200,000		
16.582	Crime Victim Assistance/Discretionary Grants	Health and Welfare, Department of	71,492		
16.582	Crime Victim Assistance/Discretionary Grants	Police, Idaho State	14,912		
16.585	Drug Court Discretionary Grant Program	Judicial Department	3,496		
16.588	Violence Against Women Formula Grants	Police, Idaho State	1,222,973		930,597
16.593	Residential Substance Abuse Treatment for State Prisoners	Police, Idaho State	180,754		101,069

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STATE OF IDAHO
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BY FEDERAL AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

CFDA	FEDERAL AGENCY FEDERAL PROGRAM TITLE	STATE AGENCY	DIRECT AWARD EXPENDITURES	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS
16.738	Edward Byrne Memorial Justice Assistance Grant Program	Police, Idaho State	$1,233,890		$772,744
16.741	DNA Backlog Reduction Program	Police, Idaho State	164,160		
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	Police, Idaho State	137,865		
16.750	Support for Adam Walsh Act Implementation Grant Program	Police, Idaho State	193,573		193,573
16.751	Edward Byrne Memorial Competitive Grant Program	Police, Idaho State	6,920		
16.754	Harold Rogers Prescription Drug Monitoring Program	Health and Welfare, Department of	48,619		24,294
16.813	NICS Act Record Improvement Program	Police, Idaho State	8,263		
16.827	Justice Reinvestment Initiative	Correction, Department of	405,862		
16.922	Equitable Sharing Program	Police, Idaho State	51,105		
	TOTAL DEPARTMENT OF JUSTICE		$14,618,945		$10,907,391
	DEPARTMENT OF LABOR				
	EMPLOYMENT SERVICE CLUSTER				
17.207	Employment Service/Wagner-Peyser Funded Activities	Labor, Department of	$7,304,091		
17.801	Disabled Veterans' Outreach Program (DVOP)	Labor, Department of	1,163,847		
	TOTAL EMPLOYMENT SERVICE CLUSTER		$8,467,938		
	WIOA CLUSTER				
17.258	WIOA Adult Program	Labor, Department of	$2,500,903		$201,779
17.259	WIOA Youth Activities	Labor, Department of	2,833,101		84,154
17.278	WIOA Dislocated Workers Formula Grants	Labor, Department of	2,266,021		131,938
	TOTAL WIOA CLUSTER		$7,600,025		$417,871
	NON-CLUSTER PROGRAMS				
17.201	Registered Apprenticeship	Labor, Department of	$380,213		$122,007
17.225	Unemployment Insurance	Labor, Department of	99,347,109		
17.235	Senior Community Service Employment Program	Aging, Commission on	383,332		359,168
17.245	Trade Adjustment Assistance	Labor, Department of	1,463,463		
17.271	Work Opportunity Tax Credit (WOTC) Program	Labor, Department of	98,864		
17.273	Temporary Labor Certification for Foreign Workers	Labor, Department of	331,438		
17.277	WIOA National Dislocated Worker Grants/WIA National Emergency Grants	Labor, Department of	413,413		21,868
17.285	Apprenticeship USA Grants	Labor, Department of	183,931		82,715
17.287	Job Corps Experimental Projects and Technical Assistance	Labor, Department of	47,654		
17.805	Homeless Veterans Reintegration Project	Labor, Department of	63,161		
	TOTAL NON-CLUSTERED PROGRAMS		$102,712,578		$585,758
	TOTAL DEPARTMENT OF LABOR		$118,780,541		$1,003,629
	DEPARTMENT OF TRANSPORTATION				
	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER				
20.205	Highway Planning and Construction	Transportation Department, Idaho	$334,444,205		$2,262,065
20.219	Recreational Trails Program	Parks and Recreation, Department of	1,369,649		1,087,255
	TOTAL HIGHWAY PLANNING AND CONSTRUCTION CLUSTER		$335,813,854		$3,349,320
	FEDERAL TRANSIT CLUSTER				
20.500	Federal Transit Capital Investment Grants	Transportation Department, Idaho	$137,932		$137,932
20.526	Bus and Bus Facilities Formula Program	Transportation Department, Idaho	2,601,414		2,601,414
	TOTAL FEDERAL TRANSIT CLUSTER		$2,739,346		$2,739,346
	TRANSIT SERVICES PROGRAMS CLUSTER				
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	Transportation Department, Idaho	$1,064,193		$1,022,935
20.516	Job Access and Reverse Commute Program	Transportation Department, Idaho	4,821		4,821
20.521	New Freedom Program	Transportation Department, Idaho	5,448		5,448
	TOTAL TRANSIT SERVICES PROGRAMS CLUSTER		$1,074,462		$1,033,204
	HIGHWAY SAFETY CLUSTER				
20.600	State and Community Highway Safety	Transportation Department, Idaho	$2,227,580		$1,403,435
20.610	State Traffic Safety Information System Improvement Grants	Transportation Department, Idaho	373,549		373,549
20.616	National Priority Safety Programs	Transportation Department, Idaho	2,396,900		1,888,314
	TOTAL HIGHWAY SAFETY CLUSTER		$4,998,029		$3,665,298
	NON-CLUSTERED PROGRAMS				
20.106	Airport Improvement Program	Transportation Department, Idaho	$358,176		
20.218	Motor Carrier Safety Assistance	Police, Idaho State	1,825,835		
20.232	Commercial Driver's License Program Implementation Grant	Transportation Department, Idaho	122,955		
20.237	Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	Transportation Department, Idaho	651,560		
20.509	Formula Grants for Rural Areas	Transportation Department, Idaho	7,236,966		$6,819,049
20.608	Minimum Penalties for Repeat Offenders for Driving While Intoxicated	Transportation Department, Idaho	362,434		259,667
20.700	Pipeline Safety Program	Public Utilities Commission	237,748		
20.703	Interagency Hazardous Materials Public Sector Training & Planning Grants	Military, Division of	98,408		53,247
20.720	State Damage Prevention Program Grants	Building Safety, Division of	52,951		
20.721	Pipeline Safety Program One Call Grant	Public Utilities Commission	44,634		
	TOTAL NON-CLUSTERED PROGRAMS		$10,991,667		$7,131,963
	TOTAL DEPARTMENT OF TRANSPORTATION		$355,617,358		$17,919,131

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STATE OF IDAHO
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BY FEDERAL AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

CFDA	FEDERAL AGENCY FEDERAL PROGRAM TITLE	STATE AGENCY	DIRECT AWARD EXPENDITURES	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS
	US TREASURY				
21.016	Equitable Share	Police, Idaho State	$48,825		
	TOTAL US TREASURY		$48,825		
	GENERAL SERVICES ADMINISTRATION				
39.003	Donation of Federal Surplus Personal Property	Administration, Department of	$792,092	NC	
	TOTAL GENERAL SERVICES ADMINISTRATION		$792,092		
	NATIONAL ENDOWMENT FOR THE HUMANITIES				
45.025	Promotion of the Arts - Partnership Agreements	Arts, Commission on the	$825,852		$349,530
45.149	Promotion of the Humanities - Division of Preservation and Access	Historical Society, Idaho State	136,157		
	Pass-Through From Non-State Entities				
45.129	Promotion of the Humanities - Federal/State Partnership Idaho Humanities Council; Grantor Number H18001, H189001	Libraries, Idaho Commission for	22,048	PT	
	TOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES		$984,057		$349,530
	INSTITUTE OF MUSEUM AND LIBRARY SERVICES				
45.310	Grants to States	Libraries, Idaho Commission for	$1,420,414		$79,529
	INSTITUTE OF MUSEUM AND LIBRARY SERVICES		$1,420,414		$79,529
	SMALL BUSINESS ADMINISTRATION				
59.061	State Trade Expansion	Commerce, Department of	$323,401		$103,288
	TOTAL SMALL BUSINESS ADMINISTRATION		$323,401		$103,288
	DEPARTMENT OF VETERANS AFFAIRS				
64.014	Veterans State Domiciliary Care	Veterans Services, Division of	$488,323		
64.015	Veterans State Nursing Home Care	Veterans Services, Division of	16,107,652		
64.101	Burial Expenses Allowances for Veterans	Veterans Services, Division of	383,577		
	TOTAL DEPARTMENT OF VETERANS AFFAIRS		$16,979,552		
	ENVIRONMENTAL PROTECTION AGENCY				
	CLEAN WATER STATE REVOLVING FUND CLUSTER				
66.458	Capitalization Grants for Clean Water State Revolving Funds	Environmental Quality, Department of	$7,883,431		
	TOTAL CLEAN WATER STATE REVOLVING FUND CLUSTER		$7,883,431		
	DRINKING WATER STATE REVOLVING FUND CLUSTER				
66.468	Capitalization Grants for Drinking Water State Revolving Funds	Environmental Quality, Department of	$12,871,762		$293,290
	TOTAL DRINKING WATER STATE REVOLVING FUND CLUSTER		$12,871,762		$293,290
	NON-CLUSTERED PROGRAMS				
66.001	Air Pollution Control Program Support	Environmental Quality, Department of	$1,696,677		
66.032	State Indoor Radon Grants	Health and Welfare, Department of	52,591		
66.034	Surveys, Studies, Research, Investigations, Demonstrations & Special Purpose Activities Relating to the Clean Air Act	Environmental Quality, Department of	375,510		
66.039	National Clean Diesel Emissions Reduction Program	Environmental Quality, Department of	25,077		
66.040	State Clean Diesel Grant Program	Environmental Quality, Department of	228,284		
66.202	Congressionally Mandated Projects	Environmental Quality, Department of	1,339,217		$179,050
66.204	Multipurpose Grants to States and Tribes	Environmental Quality, Department of	138,345		
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	Environmental Quality, Department of	2,190,925		
66.432	State Public Water System Supervision	Environmental Quality, Department of	1,055,957		
66.433	State Underground Water Source Protection	Water Resources, Department of	140,313		
66.454	Water Quality Management Planning	Environmental Quality, Department of	98,586		
66.460	Nonpoint Source Implementation Grants	Environmental Quality, Department of	2,162,047		1,659,682
66.461	Regional Wetland Program Development Grants	Fish and Game, Department of	45,817		
66.608	Environmental Info. Exchange Network Grant Prog. and Related Assist.	Environmental Quality, Department of	11,383		
66.700	Consolidated Pesticide Enforcement Cooperative Agreements	Agriculture, Department of	353,474		
66.708	Pollution Prevention Grants Program	Environmental Quality, Department of	82,148		11,418
66.801	Hazardous Waste Management State Program Support	Environmental Quality, Department of	543,819		8,176
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Coop Agmts.	Environmental Quality, Department of	6,117,593		3,935,772
66.804	Underground Storage Tank Prevention, Detection and Compliance Program	Environmental Quality, Department of	305,542		
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	Environmental Quality, Department of	689,852		
66.809	Superfund State and Indian Tribe Core Program Cooperative Agreements	Environmental Quality, Department of	180,518		
66.817	State and Tribal Response Program Grants	Environmental Quality, Department of	757,119		
	TOTAL NON-CLUSTERED PROGRAMS		$18,590,794		$5,794,098
	TOTAL ENVIRONMENTAL PROTECTION AGENCY		$39,345,987		$6,087,388
	DEPARTMENT OF ENERGY				
81.041	State Energy Program	Energy Resources, Office of	$385,884		
81.041	State Energy Program	Fish and Game, Department of	27,815		
81.042	Weatherization Assistance for Low-Income Persons	Health and Welfare, Department of	2,246,344		$2,189,676
81.065	Nuclear Legacy Cleanup Program	Environmental Quality, Department of	1,313,326		
81.214	Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	Environmental Quality, Department of	1,131,220		

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CFDA	FEDERAL AGENCY FEDERAL PROGRAM TITLE	STATE AGENCY	DIRECT AWARD EXPENDITURES	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS
81.U14	Tributary Water Conservation	Water Resources, Department of	$265,594		
81.U17	Miscellaneous Bonneville Power Administration Grants	Fish and Game, Department of	11,506,609		
81.U17	Miscellaneous Bonneville Power Administration Grants	Species Conservation, Office of	3,860,033		$1,013,345
81.U18	Weatherization Conference	Health and Welfare, Department of	608,045		19,117
81.U30	Miscellaneous Pacific States Marine Fisheries Commission Grants	Fish and Game, Department of	824,275		
	Pass-Through From Non-State Entities				
81.106	Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions Western Governors' Association; Grantor Number MOA-30-316-04D, MOA-30-316-04E, MOA-30-316-04F	Environmental Quality, Department of	223,214	PT	
	TOTAL DEPARTMENT OF ENERGY		$22,392,359		$3,222,138
	DEPARTMENT OF EDUCATION				
	SPECIAL EDUCATION CLUSTER (IDEA)				
84.027	Special Education Grants to States	Superintendent of Public Instruction	$58,691,931		$56,153,463
84.173	Special Education Preschool Grants	Superintendent of Public Instruction	2,126,519		2,125,252
	TOTAL SPECIAL EDUCATION CLUSTER (IDEA)		$60,818,450		$58,278,715
	NON-CLUSTERED PROGRAMS				
84.002	Adult Education - Basic Grants to States	Career-Technical Education, Division of	$2,364,311		$2,184,296
84.010	Title I Grants to Local Educational Agencies	Superintendent of Public Instruction	56,000,584		55,002,467
84.011	Migrant Education - State Grant Program	Superintendent of Public Instruction	3,321,424		2,977,964
84.013	Title I State Agency Program for Neglected & Delinquent Children & Youth	Superintendent of Public Instruction	603,741		
84.048	Career and Technical Education - Basic Grants to States	Career-Technical Education, Division of	6,876,183		5,872,803
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Blind and Visually Impaired, Commission for the	2,615,663		
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Vocational Rehabilitation, Division of	14,203,122		
84.144	Migrant Education Coordination Program	Superintendent of Public Instruction	57,040		
84.177	Rehabilitation Services - 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	2,594,842		
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	Vocational Rehabilitation, Division of	368,821		
84.196	Education for Homeless Children and Youth	Superintendent of Public Instruction	300,567		210,460
84.287	Twenty-First Century Community Learning Centers	Superintendent of Public Instruction	6,170,815		5,872,221
84.323	Special Education - State Personnel Development	Superintendent of Public Instruction	8,331		2,662
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Education, State Board of	2,692,850		
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Superintendent of Public Instruction	1,346,920		694,751
84.358	Rural Education	Superintendent of Public Instruction	631,701		573,293
84.365	English Language Acquisition State Grants	Superintendent of Public Instruction	2,177,661		1,926,427
84.366	Mathematics and Science Partnerships	Superintendent of Public Instruction	231,151		218,020
84.367	Improving Teacher Quality State Grants	Education, State Board of	255,664		
84.367	Improving Teacher Quality State Grants	Superintendent of Public Instruction	9,219,292		8,496,972
84.369	Grants for State Assessments and Related Activities	Superintendent of Public Instruction	3,742,171		
84.377	School Improvement Grants	Superintendent of Public Instruction	2,011,231		1,919,357
84.424	Student Support and Academic Enrichment Program	Superintendent of Public Instruction	3,351,686		3,248,541
	Pass-Through From Non-State Entities				
84.283	Comprehensive Centers University of Oregon; Grantor Number S283D160003	Public Television, Idaho	7,470	PT	
84.367	Improving Teacher Quality State Grants Idaho Humanities Council; Grantor Number LIBSCH	Libraries, Idaho Commission for	7,969	PT	
	TOTAL NON-CLUSTERED PROGRAMS		$121,386,210		$89,200,234
	TOTAL DEPARTMENT OF EDUCATION		$182,204,660		$147,478,949
	ELECTION ASSISTANCE COMMISSION				
90.404	HAVA Election Security Grants	Secretary of State	$720,871		
	TOTAL ELECTION ASSISTANCE COMMISSION		$720,871		
	HEALTH AND HUMAN SERVICES				
	AGING CLUSTER				
93.044	Grants for Supportive Services and Senior Centers	Aging, Commission on	$1,904,722		$1,568,330
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services	Aging, Commission on	3,732,816		3,173,146
93.053	Nutrition Services Incentive Program	Aging, Commission on	764,209		764,209
	TOTAL AGING CLUSTER		$6,401,747		$5,505,685
	TANF CLUSTER				
93.558	Temporary Assistance for Needy Families	Health and Welfare, Department of	$27,605,554		$1,060,098
	TOTAL TANF CLUSTER		$27,605,554		$1,060,098
	CCDF CLUSTER				
93.575	Child Care and Development Block Grant	Health and Welfare, Department of	$30,926,734		$4,191,159
93.596	Child Care Mandatory & Matching Funds of Child Care & Develop. Fund	Health and Welfare, Department of	7,979,430		659,904
	TOTAL CCDF CLUSTER		$38,906,164		$4,851,063
	MEDICAID CLUSTER				
93.775	State Medicaid Fraud Control Units	Attorney General, Office of the	$732,472		
93.777	State Survey and Certification of Health Care Providers and Suppliers	Health and Welfare, Department of	2,266,525		

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93.778	Medical Assistance Program	Health and Welfare, Department of	$1,577,006,269		$357,506
	TOTAL MEDICAID CLUSTER		$1,580,005,266		$357,506
	MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING CLUSTER				
93.870	Maternal, Infant and Early Childhood Home Visiting Grant Program	Health and Welfare, Department of	$2,752,605		$2,205,527
	TOTAL MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING CLUSTER		$2,752,605		$2,205,527
	NON-CLUSTER PROGRAMS				
93.041	Programs for Prevention of Elder Abuse, Neglect, and Exploitation	Aging, Commission on	$21,590		
93.042	Long Term Care Ombudsman Services for Older Individuals	Aging, Commission on	75,551		$75,551
93.043	Disease Prevention and Health Promotion Services	Aging, Commission on	97,831		91,286
93.048	Special Programs for the Aging - Discretionary Projects	Aging, Commission on	252,823		67,288
93.051	Alzheimer's Disease Demonstration Grants to States	Aging, Commission on	135,184		67,289
93.052	National Family Caregiver Support	Aging, Commission on	661,678		525,682
93.069	Public Health Emergency Preparedness	Health and Welfare, Department of	4,762,315		2,921,898
93.071	Medicare Enrollment Assistance Program	Aging, Commission on	165,186		56,661
93.071	Medicare Enrollment Assistance Program	Insurance, Department of	36,345		
93.072	Lifespan Respite Care Program	Aging, Commission on	130,158		81,315
93.079	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	Superintendent of Public Instruction	88,485		
93.090	Guardianship Assistance	Health and Welfare, Department of	33,360		
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program	Health and Welfare, Department of	272,614		93,112
93.103	Food and Drug Administration Research Association of Food & Drug Officials; Grantor Number G-1809-01340	Agriculture, Department of	4,233	PT	157,479
93.103	Food and Drug Administration Research	Agriculture, Department of	556,607		
93.103	Food and Drug Administration Research	Health and Welfare, Department of	64,159		
93.110	Maternal and Child Health Federal Consolidated Programs	Health and Welfare, Department of	103,500		
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	Health and Welfare, Department of	166,835		80,959
93.127	Emergency Medical Services for Children	Health and Welfare, Department of	121,414		22,500
93.130	Coop. Agmts. - States/Territories - Coord. & Develop. of Primary Care Offices	Health and Welfare, Department of	171,956		
93.136	Injury Prevent. & Control Research and State and Community Based Programs	Health and Welfare, Department of	1,590,920		360,001
93.150	Projects for Assistance in Transition from Homelessness (PATH)	Health and Welfare, Department of	280,744		
93.165	Grants to States for Loan Repayment Program	Health and Welfare, Department of	338,633		
93.217	Family Planning Services	Health and Welfare, Department of	1,549,395		1,359,696
93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	Health and Welfare, Department of	47,761		17,362
93.236	Grants to States to Support Oral Health Workforce Activities	Health and Welfare, Department of	183,813		
93.240	State Capacity Building	Health and Welfare, Department of	222,989		
93.241	State Rural Hospital Flexibility Program	Health and Welfare, Department of	592,140		184,540
93.243	Substance Abuse & Mental Health Svcs - Proj. of Regional & Natl. Significance	Drug Policy, Office of	1,596,121		1,357,390
93.243	Substance Abuse & Mental Health Svcs - Proj. of Regional & Natl. Significance	Health and Welfare, Department of	76,589		
93.251	Universal Newborn Hearing Screening	Health and Welfare, Department of	222,591		
93.268	Immunization Cooperative Agreements	Health and Welfare, Department of	1,952,529		194,803
93.268	Immunization Cooperative Agreements	Health and Welfare, Department of	23,972,383	NC	
93.270	Viral Hepatitis Prevention and Control	Health and Welfare, Department of	126,389		45,775
93.283	Centers for Disease Control & Prevention - Investigations & Tech. Assist.	Health and Welfare, Department of	234,674		63,131
93.301	Small Rural Hospital Improvement Grant Program	Health and Welfare, Department of	273,289		248,300
93.305	Office of Smoking & Health-National State Based Tobacco Control Programs	Health and Welfare, Department of	883,382		347,804
93.314	Early Hearing Detection and Intervention Info. Syst. (EHDI-IS) Surveillance Prog.	Health and Welfare, Department of	119,941		
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Health and Welfare, Department of	911,854		120,031
93.324	State Health Insurance Assistance Program	Insurance, Department of	362,123		
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	Health and Welfare, Department of	1,888,775		1,264,787
93.366	State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	Health and Welfare, Department of	236,025		108,162
93.369	ACL Independent Living State Grants	Vocational Rehabilitation, Division of	253,141		143,197
93.413	State Flexibility to Stabilize the Market Grant Program	Insurance, Department of	70,946		
93.426	Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	Health and Welfare, Department of	1,281,082		242,473
93.506	ACA Nationwide Program for National and State Background Checks for Direct Patient Access Employees of Long Term Care Facilities and Providers	Health and Welfare, Department of	54,816		
93.521	Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infections Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements (PPHF)	Health and Welfare, Department of	32,742		
93.539	PPHF Capacity Build Assist. to Strengthen Public Health Immunization Infrastructure and Perf. financed in part by Prevention and Public Health Funds	Health and Welfare, Department of	21,021		12,997
93.556	Promoting Safe and Stable Families	Health and Welfare, Department of	1,372,752		20,439
93.563	Child Support Enforcement	Health and Welfare, Department of	18,465,873		
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	Health and Welfare, Department of	854,369		90,968
93.568	Low-Income Home Energy Assistance	Health and Welfare, Department of	18,279,679		9,593,059
93.569	Community Services Block Grant	Health and Welfare, Department of	3,563,486		3,519,052
93.576	Refugee and Entrant Assistance Discretionary Grants	Health and Welfare, Department of	60,822		18,188
93.586	State Court Improvement Program	Judicial Department	300,965		
93.590	Community-Based Child Abuse Prevention Grants	Health and Welfare, Department of	236,227		
93.597	Grants to States for Access and Visitation Programs	Health and Welfare, Department of	125,057		

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STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY FEDERAL AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

CFDA	FEDERAL AGENCY FEDERAL PROGRAM TITLE	STATE AGENCY	DIRECT AWARD EXPENDITURES	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS
93.599	Chafee Education and Training Vouchers Program	Health and Welfare, Department of	$93,728		
93.600	Head Start	Health and Welfare, Department of	117,024		
93.603	Adoption and Legal Guardianship Incentive Payments	Health and Welfare, Department of	279,803		
93.624	ACA - State Innovation Models: Funding for Model Design and Model Testing Assistance	Health and Welfare, Department of	10,182,667		$1,082,716
93.630	Developmental Disabilities Basic Support and Advocacy Grants	Health and Welfare, Department of	519,460		
93.643	Children's Justice Grants To States	Health and Welfare, Department of	130,053		
93.645	Stephanie Tubbs Jones Child Welfare Services Program	Health and Welfare, Department of	1,479,861		
93.658	Foster Care - Title IV-E	Health and Welfare, Department of	17,666,548		
93.659	Adoption Assistance	Health and Welfare, Department of	8,855,680		
93.667	Social Services Block Grant	Health and Welfare, Department of	7,952,972		60,576
93.669	Child Abuse and Neglect State Grants	Health and Welfare, Department of	259,612		
93.671	Family Violence Prevent & Srvcs/Domestic Violence Shelter & Sup. Srvcs	Health and Welfare, Department of	943,235		899,473
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood	Health and Welfare, Department of	525,601		
93.734	Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs (PPHF)	Aging, Commission on	504		
93.735	State Pub. Health Approach Ensuring Quitline Cap. funded in part by PPHF	Health and Welfare, Department of	71,763		
93.745	PPHF: Health Care Surveillance/Health Statistics – Surveillance Program Announcement: Behavioral Risk Factor Surveillance System financed in part by Prevention and Public Health Fund	Health and Welfare, Department of	196,447		
93.747	Elder Abuse Prevention Interventions Program	Aging, Commission on	211,794		
93.748	PPHF Cooperative Agreements for Prescription Drug Monitoring Program Electronic Health Record (EHR) Integration and Interoperability Expansion	Drug Policy, Office of	25,056		25,056
93.757	State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity and Associated Risk Factors and Promote School Health financed in part by Prevention and Public Health Funding (PPHF)	Health and Welfare, Department of	465,011		202,286
93.758	Preventive Health and Health Services Block Grant funded solely with PPHF	Health and Welfare, Department of	152,774		74,654
93.767	Children's Health Insurance Program	Health and Welfare, Department of	82,820,272		
93.788	Opioid STR	Drug Policy, Office of	137,509		77,850
93.788	Opioid STR	Health and Welfare, Department of	2,372,755		645,972
93.791	Money Follows the Person Rebalancing Demonstration	Health and Welfare, Department of	1,305,115		
93.796	State Survey Certification of Health Care Providers and Suppliers (Title XIX) Medicaid	Health and Welfare, Department of	1,415,724		
93.800	Organized Approaches to Increase Colorectal Cancer Screening	Health and Welfare, Department of	501,640		298,490
93.815	Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Health and Welfare, Department of	160,608		
93.817	Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	Health and Welfare, Department of	241,628		237,808
93.889	National Bioterrorism Hospital Preparedness Program	Health and Welfare, Department of	1,193,664		769,445
93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	Health and Welfare, Department of	1,624,361		513,316
93.913	Grants to States for Operation of State Offices of Rural Health	Health and Welfare, Department of	166,545		
93.917	HIV Care Formula Grants	Health and Welfare, Department of	5,417,038		219,698
93.940	HIV Prevention Activities - Health Department Based	Health and Welfare, Department of	975,176		509,955
93.945	Assistance Programs for Chronic Disease Prevention and Control	Health and Welfare, Department of	195,551		131,927
93.958	Block Grants for Community Mental Health Services	Health and Welfare, Department of	3,641,959		18,050
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Drug Policy, Office of	2,015,524		1,320,191
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Health and Welfare, Department of	7,221,459		
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	Health and Welfare, Department of	379,520		281,008
93.991	Preventive Health and Health Services Block Grant	Health and Welfare, Department of	449,192		218,913
93.994	Maternal and Child Health Services Block Grant to the States	Health and Welfare, Department of	3,127,954		1,449,777
	TOTAL NON-CLUSTER PROGRAMS		$256,050,649		$32,590,336
	TOTAL HEALTH AND HUMAN SERVICES		$1,911,721,985		$46,570,215
	CORPORATION FOR NATIONAL & COMMUNITY SERVICE				
94.003	State Commissions	Labor, Department of	$245,668		
94.006	AmeriCorps	Labor, Department of	932,751		$903,889
94.009	Training and Technical Assistance	Labor, Department of	138,681		508
	TOTAL CORPORATION FOR NATIONAL & COMMUNITY SERVICE		$1,317,100		$904,397
	EXECUTIVE OFFICE OF THE PRESIDENT				
95.001	High Intensity Drug Trafficking Areas Program	Drug Policy, Office of	$21,808		$21,675
95.001	High Intensity Drug Trafficking Areas Program	Police, Idaho State	268,477		12,694
	TOTAL EXECUTIVE OFFICE OF THE PRESIDENT		$290,285		$34,369
	SOCIAL SECURITY ADMINISTRATION				
	DISABILITY INSURANCE/SSI CLUSTER				
96.001	Social Security Disability Insurance	Labor, Department of	$9,920,995		
	TOTAL DISABILITY INSURANCE/SSI CLUSTER		$9,920,995		
	NON-CLUSTERED PROGRAMS				
96.U23	Vital Statistics Birth Records Grants	Health and Welfare, Department of	$79,680		
96.U24	Vital Statistics Cooperative Program	Health and Welfare, Department of	143,556		
96.U25	Social Security Birth and Death Reports	Health and Welfare, Department of	48,510		
	TOTAL NON-CLUSTERED PROGRAMS		$271,746		
	TOTAL SOCIAL SECURITY ADMINISTRATION		$10,192,741		

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STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY FEDERAL AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

CFDA	FEDERAL AGENCY FEDERAL PROGRAM TITLE	STATE AGENCY	DIRECT AWARD EXPENDITURES	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS
	DEPARTMENT OF HOMELAND SECURITY				
97.012	Boating Safety Financial Assistance	Parks and Recreation, Department of	$1,071,657		$626,101
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	Water Resources, Department of	103,489		
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Military, Division of	6,255,942		5,790,813
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Parks and Recreation, Department of	20,850		
97.039	Hazard Mitigation Grant	Military, Division of	574,256		512,442
97.041	National Dam Safety Program	Water Resources, Department of	50,506		
97.042	Emergency Management Performance Grants	Military, Division of	3,451,138		1,425,693
97.045	Cooperating Technical Partners	Military, Division of	90,645		
97.046	Fire Management Assistance Grant	Military, Division of	18,455		18,455
97.047	Pre-Disaster Mitigation	Military, Division of	144,167		76,599
97.067	Homeland Security Grant Program	Military, Division of	3,600,317		2,810,047
	TOTAL DEPARTMENT OF HOMELAND SECURITY		$15,381,422		$11,260,150
	RESEARCH AND DEVELOPMENT CLUSTER				
	DEPARTMENT OF AGRICULTURE				
10.170	Specialty Crop Block Grant Program - Farm Bill	Agriculture, Department of	$1,044,144	R&D	$919,533
	Research and Development Cluster: Agricultural Marketing Service				
10.304	Homeland Security - Agricultural	Agriculture, Department of	2,571	PT, R&D	
	Research and Development Cluster: National Institute of Food and Agriculture				
	University of California, Davis; Grantor Number Prime Agrmt No. 2016-37620-25851 or Research Agrmt No. 201603794-11				
	TOTAL DEPARTMENT OF AGRICULTURE		$1,046,715		$919,533
	DEPARTMENT OF THE INTERIOR				
15.981	Water Use Data and Research	Water Resources, Department of	$27,858	R&D	
	Research and Development Cluster: United States Geological Survey				
	TOTAL DEPARTMENT OF THE INTERIOR		$27,858		
	DEPARTMENT OF LABOR				
17.002	Labor Force Statistics	Labor, Department of	$568,892	R&D	
	Research and Development Cluster: Bureau of Labor Statistics				
17.005	Compensation and Working Conditions	Labor, Department of	5,034	R&D	
	Research and Development Cluster: Bureau of Labor Statistics				
	TOTAL DEPARTMENT OF LABOR		$573,926		
	DEPARTMENT OF TRANSPORTATION				
20.205	Highway Planning and Construction	Transportation Department, Idaho	$996,596	R&D	
	Research and Development Cluster: Federal Highway Administration				
20.240	Fuel Tax Evasion - Intergovernmental Enforcement Effort	Tax Commission, Idaho	8,000	R&D	
	Research and Development Cluster: Federal Highway Administration				
	TOTAL DEPARTMENT OF TRANSPORTATION		$1,004,596		
	TOTAL RESEARCH AND DEVELOPMENT CLUSTER		$2,653,095		$919,533
	TOTAL EXPENDITURES OF FEDERAL AWARDS		$3,177,059,349		$361,776,360

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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
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*	EXPENDITURES TO SUBRECIPIENTS
	ADMINISTRATION, DEPARTMENT OF				
39.003	Donation of Federal Surplus Personal Property	General Services Administration	$792,092	NC	
	TOTAL ADMINISTRATION, DEPARTMENT OF		$792,092		
	AGING, COMMISSION ON				
10.565	Commodity Supplemental Food Program	Department of Agriculture	$156,724		$137,967
17.235	Senior Community Service Employment Program	Department of Labor	383,332		359,168
93.041	Programs for Prevention of Elder Abuse, Neglect, and Exploitation	Health and Human Services	21,590		
93.042	Long Term Care Ombudsman Services for Older Individuals	Health and Human Services	75,551		75,551
93.043	Disease Prevention and Health Promotion Services	Health and Human Services	97,831		91,286
93.044	Grants for Supportive Services and Senior Centers	Health and Human Services	1,904,722		1,568,330
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services	Health and Human Services	3,732,816		3,173,146
93.048	Special Programs for the Aging - Discretionary Projects	Health and Human Services	252,823		67,288
93.051	Alzheimer's Disease Demonstration Grants to States	Health and Human Services	135,184		67,289
93.052	National Family Caregiver Support	Health and Human Services	661,678		525,682
93.053	Nutrition Services Incentive Program	Health and Human Services	764,209		764,209
93.071	Medicare Enrollment Assistance Program	Health and Human Services	165,186		56,661
93.072	Lifespan Respite Care Program	Health and Human Services	130,158		81,315
93.734	Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs (PPHF)	Health and Human Services	504		
93.747	Elder Abuse Prevention Interventions Program	Health and Human Services	211,794		
	TOTAL AGING, COMMISSION ON		$8,694,102		$6,967,892
	AGRICULTURE, DEPARTMENT OF				
10.025	Plant and Animal Disease, Pest Control, and Animal Care	Department of Agriculture	$1,242,573		$514,083
10.162	Inspection Grading and Standardization	Department of Agriculture	47,822		
10.163	Market Protection and Promotion	Department of Agriculture	30,400		
10.170	Specialty Crop Block Grant Program - Farm Bill	Department of Agriculture	842,586		331,234
10.170	Specialty Crop Block Grant Program - Farm Bill	Department of Agriculture	1,044,144	R&D	919,533
10.304	Homeland Security - Agricultural	Department of Agriculture	2,571	PT, R&D	
10.680	Forest Health Protection	Department of Agriculture	11,276		10,532
10.950	Agricultural Statistics Reports	Department of Agriculture	11,557		
10.U02	Forest Service Aquatic Invasive Species Monitoring	Department of Agriculture	25,823		
10.U28	Federal-State Inspection of Fresh Fruits, Veg, and Other Products	Department of Agriculture	15,435		
12.U29	Watercraft Inspection Station Program	Department of Defense	851,938	PT	493,587
12.U31	Aquatic Invasive Species Monitoring	Department of Defense	45,944	PT	
15.230	Invasive and Noxious Plant Management	Department of the Interior	17,119		
15.608	Fish and Wildlife Management Assistance	Department of the Interior	9,581		
15.652	Undesirable/Noxious Plant Species	Department of the Interior	45,411		
66.700	Consolidated Pesticide Enforcement Cooperative Agreements	Environmental Protection Agency	353,474		
93.103	Food and Drug Administration Research	Health and Human Services	4,233	PT	157,479
93.103	Food and Drug Administration Research	Health and Human Services	556,607		
	TOTAL AGRICULTURE, DEPARTMENT OF		$5,158,494		$2,426,448
	ARTS, COMMISSION ON THE				
45.025	Promotion of the Arts - Partnership Agreements	Natl. Endow. for the Humanities	$825,852		$349,530
	TOTAL ARTS, COMMISSION ON THE		$825,852		$349,530
	ATTORNEY GENERAL, OFFICE OF THE				
16.543	Missing Children's Assistance	Department of Justice	$187,876		
93.775	State Medicaid Fraud Control Units	Health and Human Services	732,472		
	TOTAL ATTORNEY GENERAL, OFFICE OF THE		$920,348		
	BLIND AND VISUALLY IMPAIRED, COMMISSION FOR THE				
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Department of Education	$2,615,663		
84.177	Rehabilitation Services - Independent Living Services for Older Individuals Who Are Blind	Department of Education	225,000		
	TOTAL BLIND AND VISUALLY IMPAIRED, COMMISSION FOR THE		$2,840,663		
	BUILDING SAFETY, DIVISION OF				
14.171	Manufactured Home Dispute Resolution	Housing and Urban Development	$34,799		
20.720	State Damage Prevention Program Grants	Department of Transportation	52,951		
	TOTAL BUILDING SAFETY, DIVISION OF		$87,750		

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STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*	EXPENDITURES TO SUBRECIPIENTS
	COMMERCE, DEPARTMENT OF				
14.228	Community Development Block Grants/State's Program	Housing and Urban Development	$8,101,113		$7,815,405
59.061	State Trade Expansion	Small Business Administration	323,401		103,288
	TOTAL COMMERCE, DEPARTMENT OF		$8,424,514		$7,918,693
	CORRECTION, DEPARTMENT OF				
16.827	Justice Reinvestment Initiative	Department of Justice	$405,862		
	TOTAL CORRECTION, DEPARTMENT OF		$405,862		
	DRUG POLICY, OFFICE OF				
93.243	Substance Abuse & Mental Health Svcs - Proj. of Regional & Natl. Significance	Health and Human Services	$1,596,121		$1,357,390
93.748	PPHF Cooperative Agreements for Prescription Drug Monitoring Program Electronic Health Record (EHR) Integration and Interoperability Expansion	Health and Human Services	25,056		25,056
93.788	Opioid STR	Health and Human Services	137,509		77,850
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Health and Human Services	2,015,524		1,320,191
95.001	High Intensity Drug Trafficking Areas Program	Executive Office of the President	21,808		21,675
	TOTAL OFFICE OF DRUG POLICY		$3,796,018		$2,802,162
	EDUCATION, STATE BOARD OF				
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Department of Education	$2,692,850		
84.367	Improving Teacher Quality State Grants	Department of Education	255,664		
	TOTAL EDUCATION, STATE BOARD OF		$2,948,514		
	ENERGY RESOURCES, OFFICE OF				
81.041	State Energy Program	Department of Energy	$385,884		
	TOTAL ENERGY RESOURCES, OFFICE OF		$385,884		
	ENVIRONMENTAL QUALITY, DEPARTMENT OF				
12.113	Agreement Program for the Reimbursement of Technical Services	Department of Defense	$172,926		
15.236	Environmental Quality and Protection	Department of the Interior	878		
66.001	Air Pollution Control Program Support	Environmental Protection Agency	1,696,677		
66.034	Surveys, Studies, Research, Investigations, Demonstrations & Special Purpose Activities Relating to the Clean Air Act	Environmental Protection Agency	375,510		
66.039	National Clean Diesel Emissions Reduction Program	Environmental Protection Agency	25,077		
66.040	State Clean Diesel Grant Program	Environmental Protection Agency	228,284		
66.202	Congressionally Mandated Projects	Environmental Protection Agency	1,339,217		$179,050
66.204	Multipurpose Grants to States and Tribes	Environmental Protection Agency	138,345		
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	Environmental Protection Agency	2,190,925		
66.432	State Public Water System Supervision	Environmental Protection Agency	1,055,957		
66.454	Water Quality Management Planning	Environmental Protection Agency	98,586		
66.458	Capitalization Grants for Clean Water State Revolving Funds	Environmental Protection Agency	7,883,431		
66.460	Nonpoint Source Implementation Grants	Environmental Protection Agency	2,162,047		1,659,682
66.468	Capitalization Grants for Drinking Water State Revolving Funds	Environmental Protection Agency	12,871,762		293,290
66.608	Environmental Info. Exchange Network Grant Prog. and Related Assist.	Environmental Protection Agency	11,383		
66.708	Pollution Prevention Grants Program	Environmental Protection Agency	82,148		11,418
66.801	Hazardous Waste Management State Program Support	Environmental Protection Agency	543,819		8,176
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Coop Agmts.	Environmental Protection Agency	6,117,593		3,935,772
66.804	Underground Storage Tank Prevention, Detection and Compliance Program	Environmental Protection Agency	305,542		
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	Environmental Protection Agency	689,852		
66.809	Superfund State and Indian Tribe Core Program Cooperative Agreements	Environmental Protection Agency	180,518		
66.817	State and Tribal Response Program Grants	Environmental Protection Agency	757,119		
81.065	Nuclear Legacy Cleanup Program	Department of Energy	1,313,326		
81.106	Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions	Department of Energy	223,214	PT	
81.214	Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	Department of Energy	1,131,220		
	TOTAL ENVIRONMENTAL QUALITY, DEPARTMENT OF		$41,595,356		$6,087,388
	FISH AND GAME, DEPARTMENT OF				
10.028	Wildlife Services	Department of Agriculture	$624		
10.U04	Miscellaneous Forest Service Grants	Department of Agriculture	89,414		
10.069	Conservation Reserve Program	Department of Agriculture	47,466		
11.436	Columbia River Fisheries Development Program	Department of Commerce	1,227,415		
11.437	Pacific Fisheries Data Program	Department of Commerce	14,846		

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STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*	EXPENDITURES TO SUBRECIPIENTS
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program	Department of Commerce	$279,552		
11.441	Regional Fishery Management Councils	Department of Commerce	50,992		
15.225	Recreation and Visitor Services	Department of the Interior	3,745		
15.230	Invasive and Noxious Plant Management	Department of the Interior	17,677		
15.231	Fish, Wildlife and Plant Conservation Resource Management	Department of the Interior	255,999		
15.236	Environmental Quality and Protection	Department of the Interior	8,764		
15.238	Challenge Cost Share	Department of the Interior	11,405		
15.517	Fish & Wildlife Coordination Act	Department of the Interior	288,131		
15.524	Recreation Resources Management	Department of the Interior	66,121		
15.560	SECURE Water Act - Research Agreements	Department of the Interior	93,017		
15.605	Sport Fish Restoration	Department of the Interior	6,077,151		
15.611	Wildlife Restoration and Basic Hunter Education	Department of the Interior	16,952,394		$434,007
15.615	Cooperative Endangered Species Conservation Fund	Department of the Interior	364,292		4,000
15.622	Sportfishing and Boating Safety Act	Department of the Interior	60,713		
15.623	North American Wetlands Conservation Fund	Department of the Interior	1,030		
15.626	Enhanced Hunter Education and Safety	Department of the Interior	101,431		
15.631	Partners for Fish and Wildlife	Department of the Interior	11,886		
15.634	State Wildlife Grants	Department of the Interior	804,909		74,529
15.655	Migratory Bird Monitoring, Assessment and Conservation	Department of the Interior	1,180		
15.657	Endangered Species Conservation - Recovery Implementation Funds	Department of the Interior	109,216		
15.661	Lower Snake River Compensation Plan	Department of the Interior	7,329,303		
15.670	Adaptive Science	Department of the Interior	30,681		30,678
66.461	Regional Wetland Program Development Grants	Environmental Protection Agency	45,817		
81.041	State Energy Program	Department of Energy	27,815		
81.U17	Miscellaneous Bonneville Power Administration Grants	Department of Energy	11,506,609		
81.U30	Miscellaneous Pacific States Marine Fisheries Commission Grants	Department of Energy	824,275		
	TOTAL FISH AND GAME, DEPARTMENT OF		$46,703,870		$543,214
	HEALTH AND WELFARE, DEPARTMENT OF				
10.178	Trade Mitigation Program Eligible Recipient Agency Operational Funds	Department of Agriculture	$1,404		$1,404
10.551	Supplemental Nutrition Assistance Program (SNAP)	Department of Agriculture	193,572,209	NC	
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Department of Agriculture	21,413,261		6,919,585
10.561	State Administrative Matching Grants - Supplemental Nutrition Assist. Program	Department of Agriculture	12,025,774		989,781
10.568	Emergency Food Assistance Program (Administrative Costs)	Department of Agriculture	363,072		351,560
10.569	Emergency Food Assistance Program (Food Commodities)	Department of Agriculture	3,435,212	NC	
10.578	WIC Grants To States (WGS)	Department of Agriculture	2,858,818		
16.575	Crime Victim Assistance	Department of Justice	8,576,578		8,458,507
16.582	Crime Victim Assistance/Discretionary Grants	Department of Justice	71,492		
16.754	Harold Rogers Prescription Drug Monitoring Program	Department of Justice	48,619		24,294
66.032	State Indoor Radon Grants	Environmental Protection Agency	52,591		
81.042	Weatherization Assistance for Low-Income Persons	Department of Energy	2,246,344		2,189,676
81.U18	Weatherization Conference	Department of Energy	608,045		19,117
84.181	Special Education - Grants for Infants and Families	Department of Education	2,594,842		
93.069	Public Health Emergency Preparedness	Health and Human Services	4,762,315		2,921,898
93.090	Guardianship Assistance	Health and Human Services	33,360		
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program	Health and Human Services	272,614		93,112
93.103	Food and Drug Administration Research	Health and Human Services	64,159		
93.110	Maternal and Child Health Federal Consolidated Programs	Health and Human Services	103,500		
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	Health and Human Services	166,835		80,959
93.127	Emergency Medical Services for Children	Health and Human Services	121,414		22,500
93.130	Coop. Agmts. - States/Territories - Coord. & Develop. of Primary Care Offices	Health and Human Services	171,956		
93.136	Injury Prevent. & Control Research and State and Community Based Programs	Health and Human Services	1,590,920		360,001
93.150	Projects for Assistance in Transition from Homelessness (PATH)	Health and Human Services	280,744		
93.165	Grants to States for Loan Repayment Program	Health and Human Services	338,633		
93.217	Family Planning Services	Health and Human Services	1,549,395		1,359,696
93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	Health and Human Services	47,761		17,362
93.236	Grants to States to Support Oral Health Workforce Activities	Health and Human Services	183,813		
93.240	State Capacity Building	Health and Human Services	222,989		
93.241	State Rural Hospital Flexibility Program	Health and Human Services	592,140		184,540
93.243	Substance Abuse & Mental Health Svcs - Proj. of Reg. & Natl. Significance	Health and Human Services	76,589		
93.251	Universal Newborn Hearing Screening	Health and Human Services	222,591		
93.268	Immunization Cooperative Agreements	Health and Human Services	1,952,529		194,803
93.268	Immunization Cooperative Agreements	Health and Human Services	23,972,383	NC	

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STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*	EXPENDITURES TO SUBRECIPIENTS
93.270	Viral Hepatitis Prevention and Control	Health and Human Services	$126,389		$45,775
93.283	Centers for Disease Control & Prevention - Investigations & Tech. Assist.	Health and Human Services	234,674		63,131
93.301	Small Rural Hospital Improvement Grant Program	Health and Human Services	273,289		248,300
93.305	Office of Smoking & Health-National State Based Tobacco Control Programs	Health and Human Services	883,382		347,804
93.314	Early Hearing Detection and Intervention Info. Syst. (EHDI-IS) Surveillance Prog.	Health and Human Services	119,941		
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Health and Human Services	911,854		120,031
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	Health and Human Services	1,888,775		1,264,787
93.366	State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	Health and Human Services	236,025		108,162
93.426	Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	Health and Human Services	1,281,082		242,473
93.506	ACA Nationwide Program for National and State Background Checks for Direct Patient Access Employees of Long Term Care Facilities and Providers	Health and Human Services	54,816		
93.521	Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infections Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements (PPHF)	Health and Human Services	32,742		
93.539	PPHF Capacity Build Assist. to Strengthen Public Health Immunization Infrastructure and Perf. financed in part by Prevention and Public Health Funds	Health and Human Services	21,021		12,997
93.556	Promoting Safe and Stable Families	Health and Human Services	1,372,752		20,439
93.558	Temporary Assistance for Needy Families	Health and Human Services	27,605,554		1,060,098
93.563	Child Support Enforcement	Health and Human Services	18,465,873		
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	Health and Human Services	854,369		90,968
93.568	Low-Income Home Energy Assistance	Health and Human Services	18,279,679		9,593,059
93.569	Community Services Block Grant	Health and Human Services	3,563,486		3,519,052
93.575	Child Care and Development Block Grant	Health and Human Services	30,926,734		4,191,159
93.576	Refugee and Entrant Assistance Discretionary Grants	Health and Human Services	60,822		18,188
93.590	Community-Based Child Abuse Prevention Grants	Health and Human Services	236,227		
93.596	Child Care Mandatory & Matching Funds of Child Care & Develop. Fund	Health and Human Services	7,979,430		659,904
93.597	Grants to States for Access and Visitation Programs	Health and Human Services	125,057		
93.599	Chafee Education and Training Vouchers Program	Health and Human Services	93,728		
93.600	Head Start	Health and Human Services	117,024		
93.603	Adoption and Legal Guardianship Incentive Payments	Health and Human Services	279,803		
93.624	ACA - State Innovation Models: Funding for Model Design and Model Testing Assistance	Health and Human Services	10,182,667		1,082,716
93.630	Developmental Disabilities Basic Support and Advocacy Grants	Health and Human Services	519,460		
93.643	Children's Justice Grants To States	Health and Human Services	130,053		
93.645	Stephanie Tubbs Jones Child Welfare Services Program	Health and Human Services	1,479,861		
93.658	Foster Care - Title IV-E	Health and Human Services	17,666,548		
93.659	Adoption Assistance	Health and Human Services	8,855,680		
93.667	Social Services Block Grant	Health and Human Services	7,952,972		60,576
93.669	Child Abuse and Neglect State Grants	Health and Human Services	259,612		
93.671	Family Violence Prevent & Srvcs/Domestic Violence Shelter & Sup. Srvcs	Health and Human Services	943,235		899,473
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood	Health and Human Services	525,601		
93.735	State Pub. Health Approach Ensuring Quitline Cap. Funded in Part by PPHF	Health and Human Services	71,763		
93.745	PPHF: Health Care Surveillance/Health Statistics – Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Fund	Health and Human Services	196,447		
93.757	State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity and Associated Risk Factors and Promote School Health Financed in Part by Prevention and Public Health Funding (PPHF)	Health and Human Services	465,011		202,286
93.758	Preventive Health and Health Services Block Grant Funded Solely with PPHF	Health and Human Services	152,774		74,654
93.767	Children's Health Insurance Program	Health and Human Services	82,820,272		
93.777	State Survey and Certification of Health Care Providers and Suppliers	Health and Human Services	2,266,525		
93.778	Medical Assistance Program	Health and Human Services	1,577,006,269		357,506
93.788	Opioid STR	Health and Human Services	2,372,755		645,972
93.791	Money Follows the Person Rebalancing Demonstration	Health and Human Services	1,305,115		
93.796	State Survey Certification of Health Care Providers and Suppliers (Title XIX) Medicaid	Health and Human Services	1,415,724		
93.800	Organized Approaches to Increase Colorectal Cancer Screening	Health and Human Services	501,640		298,490
93.815	Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Health and Human Services	160,608		
93.817	Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	Health and Human Services	241,628		237,808
93.870	Maternal, Infant and Early Childhood Home Visiting Grant Program	Health and Human Services	2,752,605		2,205,527

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BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*	EXPENDITURES TO SUBRECIPIENTS
93.889	National Bioterrorism Hospital Preparedness Program	Health and Human Services	$1,193,664		$769,445
93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	Health and Human Services	1,624,361		513,316
93.913	Grants to States for Operation of State Offices of Rural Health	Health and Human Services	166,545		
93.917	HIV Care Formula Grants	Health and Human Services	5,417,038		219,698
93.940	HIV Prevention Activities - Health Department Based	Health and Human Services	975,176		509,955
93.945	Assistance Programs for Chronic Disease Prevention and Control	Health and Human Services	195,551		131,927
93.958	Block Grants for Community Mental Health Services	Health and Human Services	3,641,959		18,050
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Health and Human Services	7,221,459		
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	Health and Human Services	379,520		281,008
93.991	Preventive Health and Health Services Block Grant	Health and Human Services	449,192		218,913
93.994	Maternal and Child Health Services Block Grant to the States	Health and Human Services	3,127,954		1,449,777
96.U23	Vital Statistics Birth Records Grants	Social Security Administration	79,680		
96.U24	Vital Statistics Cooperative Program	Social Security Administration	143,556		
96.U25	Social Security Birth and Death Reports	Social Security Administration	48,510		
	TOTAL HEALTH AND WELFARE, DEPARTMENT OF		$2,145,528,419		$55,972,219
	HISTORICAL SOCIETY, IDAHO STATE				
15.224	Cultural and Paleontological Resource Management	Department of the Interior	$5,039		
15.238	Challenge Cost Share	Department of the Interior	400		
15.904	Historic Preservation Fund Grants-in-Aid	Department of the Interior	692,753		$81,542
45.149	Promotion of the Humanities - Division of Preservation and Access	Natl. Found. on Arts & Humanities	136,157		
	TOTAL HISTORICAL SOCIETY, IDAHO STATE		$834,349		$81,542
	INDUSTRIAL COMMISSION				
16.576	Crime Victim Compensation	Department of Justice	$1,200,000		
	TOTAL INDUSTRIAL COMMISSION		$1,200,000		
	INSURANCE, DEPARTMENT OF				
93.071	Medicare Enrollment Assistance Program	Health and Human Services	$36,345		
93.324	State Health Insurance Assistance Program	Health and Human Services	362,123		
93.413	State Flexibility to Stabilize the Market Grant Program	Health and Human Services	70,946		
	TOTAL INSURANCE, DEPARTMENT OF		$469,414		
	JUDICIAL DEPARTMENT				
16.021	Justice Systems Response to Families	Department of Justice	$164,495		
16.585	Drug Court Discretionary Grant Program	Department of Justice	3,496		
93.586	State Court Improvement Program	Health and Human Services	300,965		
	TOTAL JUDICIAL DEPARTMENT		$468,956		
	JUVENILE CORRECTIONS, DEPARTMENT OF				
16.540	Juvenile Justice and Delinquency Prevention	Department of Justice	$237,895		
	TOTAL JUVENILE CORRECTIONS, DEPARTMENT OF		$237,895		
	LABOR, DEPARTMENT OF				
17.002	Labor Force Statistics	Department of Labor	$568,892	R&D	
17.005	Compensation and Working Conditions	Department of Labor	5,034	R&D	
17.201	Registered Apprenticeship	Department of Labor	380,213		$122,007
17.207	Employment Service/Wagner-Peyser Funded Activities	Department of Labor	7,304,091		
17.225	Unemployment Insurance	Department of Labor	99,347,109		
17.245	Trade Adjustment Assistance	Department of Labor	1,463,463		
17.258	WIOA Adult Program	Department of Labor	2,500,903		201,779
17.259	WIOA Youth Activities	Department of Labor	2,833,101		84,154
17.271	Work Opportunity Tax Credit (WOTC) Program	Department of Labor	98,864		
17.273	Temporary Labor Certification for Foreign Workers	Department of Labor	331,438		
17.277	WIOA National Dislocated Worker Grants/WIA National Emergency Grants	Department of Labor	413,413		21,868
17.278	WIOA Dislocated Workers Formula Grants	Department of Labor	2,266,021		131,938
17.285	Apprenticeship USA Grants	Department of Labor	183,931		82,715
17.287	Job Corps Experimental Projects and Technical Assistance	Department of Labor	47,654		
17.801	Disabled Veterans' Outreach Program (DVOP)	Department of Labor	1,163,847		
17.805	Homeless Veterans Reintegration Project	Department of Labor	63,161		
94.003	State Commissions	Corp. for Natl. & Community Svc.	245,668		

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STATE OF IDAHO
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BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*	EXPENDITURES TO SUBRECIPIENTS
94.006	AmeriCorps	Corp. for Natl. & Community Svc.	$932,751		$903,889
94.009	Training and Technical Assistance	Corp. for Natl. & Community Svc.	138,681		508
96.001	Social Security Disability Insurance	Social Security Administration	9,920,995		
	TOTAL LABOR, DEPARTMENT OF		$130,209,230		$1,548,858
	LANDS, DEPARTMENT OF				
10.664	Cooperative Forestry Assistance	Department of Agriculture	$3,587,668		$1,826,333
10.676	Forest Legacy Program	Department of Agriculture	76,389		18,511
10.678	Forest Stewardship Program	Department of Agriculture	7,296		
10.680	Forest Health Protection	Department of Agriculture	16,660		
10.902	Soil & Water Conservation	Department of Agriculture	11,416		
10.932	Regional Conservation Partnership Program	Department of Agriculture	1,274		
15.228	National Fire Plan - Wildland Urban Interface Community Fire Assistance	Department of the Interior	6,111		
	TOTAL LANDS, DEPARTMENT OF		$3,706,814		$1,844,844
	LIBRARIES, IDAHO COMMISSION FOR				
45.129	Promotion of the Humanities - Federal/State Partnership	Natl. Endow. for the Humanities	$22,048	PT	
45.310	Grants to States	Inst. of Museum and Library Svcs.	1,420,414		$79,529
84.367	Improving Teacher Quality State Grants	Department of Education	7,969	PT	
	TOTAL LIBRARIES, IDAHO COMMISSION FOR		$1,450,431		$79,529
	MILITARY, DIVISION OF				
11.549	State and Local Implementation Grant Program	Department of Commerce	$148,336		
12.400	Military Construction, National Guard	Department of Defense	9,505,325		
12.401	National Guard Military Operations and Maintenance Projects	Department of Defense	82,292,318		
12.401	National Guard Military Operations and Maintenance Projects	Department of Defense	99,565	NC	
12.404	National Guard ChalleNGe Program	Department of Defense	3,501,927		
20.703	Interagency Hazardous Materials Public Sector Training & Planning Grants	Department of Transportation	98,408		$53,247
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Department of Homeland Security	6,255,942		5,790,813
97.039	Hazard Mitigation Grant	Department of Homeland Security	574,256		512,442
97.042	Emergency Management Performance Grants	Department of Homeland Security	3,451,138		1,425,693
97.045	Cooperating Technical Partners	Department of Homeland Security	90,645		
97.046	Fire Management Assistance Grant	Department of Homeland Security	18,455		18,455
97.047	Pre-Disaster Mitigation	Department of Homeland Security	144,167		76,599
97.067	Homeland Security Grant Program	Department of Homeland Security	3,600,317		2,810,047
	TOTAL MILITARY, DIVISION OF		$109,780,799		$10,687,296
	PARKS AND RECREATION, DEPARTMENT OF				
15.524	Recreation Resources Management	Department of the Interior	$441,305		
15.616	Clean Vessel Act	Department of the Interior	20,166		
15.916	Outdoor Recreation Acquisition, Development, and Planning	Department of the Interior	316,491		$230,628
15.944	Natural Resource Stewardship	Department of the Interior	524,755		
20.219	Recreational Trails Program	Department of Transportation	1,369,649		1,087,255
97.012	Boating Safety Financial Assistance	Department of Homeland Security	1,071,657		626,101
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Department of Homeland Security	20,850		
	TOTAL PARKS AND RECREATION, DEPARTMENT OF		$3,764,873		$1,943,984
	POLICE, IDAHO STATE				
16.017	Sexual Assault Services Formula Program	Department of Justice	$436,387		$426,607
16.550	State Justice Statistics Program for Statistical Analysis Centers	Department of Justice	71,830		
16.582	Crime Victim Assistance/Discretionary Grants	Department of Justice	14,912		
16.588	Violence Against Women Formula Grants	Department of Justice	1,222,973		930,597
16.593	Residential Substance Abuse Treatment for State Prisoners	Department of Justice	180,754		101,069
16.738	Edward Byrne Memorial Justice Assistance Grant Program	Department of Justice	1,233,890		772,744
16.741	DNA Backlog Reduction Program	Department of Justice	164,160		
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	Department of Justice	137,865		
16.750	Support for Adam Walsh Act Implementation Grant Program	Department of Justice	193,573		193,573
16.751	Edward Byrne Memorial Competitive Grant Program	Department of Justice	6,920		
16.813	NICS Act Record Improvement Program	Department of Justice	8,263		
16.922	Equitable Sharing Program	Department of Justice	51,105		
20.218	Motor Carrier Safety Assistance	Department of Transportation	1,825,835		
21.016	Equitable Share	U.S. Treasury	48,825		
95.001	High Intensity Drug Trafficking Areas Program	Executive Office of the President	268,477		12,694
	TOTAL POLICE, IDAHO STATE		$5,865,769		$2,437,284

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CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*	EXPENDITURES TO SUBRECIPIENTS
	CAREER-TECHNICAL EDUCATION, DIVISION OF				
84.002	Adult Education - Basic Grants to States	Department of Education	$2,364,311		$2,184,296
84.048	Career and Technical Education - Basic Grants to States	Department of Education	6,876,183		5,872,803
	TOTAL CAREER-TECHNICAL EDUCATION, DIVISION OF		$9,240,494		$8,057,099
	PUBLIC TELEVISION, IDAHO				
84.283	Comprehensive Centers	Department of Education	$7,470	PT	
	TOTAL PUBLIC TELEVISION, IDAHO		$7,470		
	PUBLIC UTILITIES COMMISSION				
20.700	Pipeline Safety Program	Department of Transportation	$237,748		
20.721	Pipeline Safety Program One Call Grant	Department of Transportation	44,634		
	TOTAL PUBLIC UTILITIES COMMISSION		$282,382		
	SECRETARY OF STATE				
90.404	HAVA Election Security Grants	Election Assistance Commission	$720,871		
	TOTAL SECRETARY OF STATE		$720,871		
	SOIL & WATER CONSERVATION COMMISSION				
10.683	National Fish and Wildlife Foundation	Department of Agriculture	$85,174	PT	
10.902	Soil and Water Conservation	Department of Agriculture	116,653		
	TOTAL SOIL & WATER CONSERVATION COMMISSION		$201,827		
	SPECIES CONSERVATION, OFFICE OF				
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program	Department of Commerce	$4,733,131		$2,069,461
15.231	Fish, Wildlife and Plant Conservation Resource Management	Department of the Interior	30,278		30,278
15.517	Fish and Wildlife Coordination Act	Department of the Interior	617,459		617,459
15.615	Cooperative Endangered Species Conservation Fund	Department of the Interior	351,809		332,250
15.657	Endangered Species Conservation - Recovery Implementation Funds	Department of the Interior	124,241		124,241
81.U17	Miscellaneous Bonneville Power Administration Grants	Department of Energy	3,860,033		1,013,345
	TOTAL SPECIES CONSERVATION, OFFICE OF		$9,716,951		$4,187,034
	SUPERINTENDENT OF PUBLIC INSTRUCTION				
10.534	CACFP Meal Service Training	Department of Agriculture	$3,224		
10.553	School Breakfast Program (SBP)	Department of Agriculture	17,648,339		$17,499,425
10.555	National School Lunch Program (NSLP)	Department of Agriculture	7,923,913	NC	7,885,355
10.555	National School Lunch Program (NSLP)	Department of Agriculture	51,736,178		51,435,295
10.556	Special Milk Program for Children (SMP)	Department of Agriculture	49,567		49,567
10.558	Child and Adult Care Food Program (CACFP)	Department of Agriculture	8,564,217		8,411,165
10.559	Summer Food Service Program for Children (SFSPC)	Department of Agriculture	4,203,588		4,095,777
10.560	State Administrative Expenses for Child Nutrition	Department of Agriculture	1,235,322		
10.579	Child Nutrition Discretionary Grants Limited Availability	Department of Agriculture	409,974		131,898
10.582	Fresh Fruit and Vegetable Program	Department of Agriculture	2,018,108		1,949,171
10.589	Child Nutrition Direct Certification Performance Awards	Department of Agriculture	1,236		
15.130	Indian Education Assistance to Schools	Department of the Interior	40,015		40,015
84.010	Title I Grants to Local Educational Agencies	Department of Education	56,000,584		55,002,467
84.011	Migrant Education - State Grant Program	Department of Education	3,321,424		2,977,964
84.013	Title I State Agency Program for Neglected & Delinquent Children & Youth	Department of Education	603,741		
84.027	Special Education Grants to States	Department of Education	58,691,931		56,153,463
84.144	Migrant Education Coordination Program	Department of Education	57,040		
84.173	Special Education Preschool Grants	Department of Education	2,126,519		2,125,252
84.196	Education for Homeless Children and Youth	Department of Education	300,567		210,460
84.287	Twenty-First Century Community Learning Centers	Department of Education	6,170,815		5,872,221
84.323	Special Education - State Personnel Development	Department of Education	8,331		2,662
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Department of Education	1,346,920		694,751
84.358	Rural Education	Department of Education	631,701		573,293
84.365	English Language Acquisition State Grants	Department of Education	2,177,661		1,926,427
84.366	Mathematics and Science Partnerships	Department of Education	231,151		218,020
84.367	Improving Teacher Quality State Grants	Department of Education	9,219,292		8,496,972
84.369	Grants for State Assessments and Related Activities	Department of Education	3,742,171		
84.377	School Improvement Grants	Department of Education	2,011,231		1,919,357
84.424	Student Support and Academic Enrichment Program	Department of Education	3,351,686		3,248,541

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93.079	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	Health and Human Services	$88,485		
	TOTAL SUPERINTENDENT OF PUBLIC INSTRUCTION		$243,914,931		$230,919,518
	TAX COMMISSION, IDAHO				
20.240	Fuel Tax Evasion - Intergovernmental Enforcement Effort	Department of Transportation	$8,000	R&D	
	TOTAL TAX COMMISSION, IDAHO		$8,000		
	TRANSPORTATION DEPARTMENT, IDAHO				
10.912	Environmental Quality Incentives Program	Department of Agriculture	$455,046		
15.228	National Fire Plan - Wildland Urban Interface Community Fire Assistance	Department of the Interior	37,984		
20.106	Airport Improvement Program	Department of Transportation	358,176		
20.205	Highway Planning and Construction	Department of Transportation	334,444,205		$2,262,065
20.205	Highway Planning and Construction	Department of Transportation	996,596	R&D	
20.232	Commercial Driver's License Program Implementation Grant	Department of Transportation	122,955		
20.237	Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	Department of Transportation	651,560		
20.500	Federal Transit Capital Investment Grants	Department of Transportation	137,932		137,932
20.509	Formula Grants for Rural Areas	Department of Transportation	7,236,966		6,819,049
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	Department of Transportation	1,064,193		1,022,935
20.516	Job Access and Reverse Commute Program	Department of Transportation	4,821		4,821
20.521	New Freedom Program	Department of Transportation	5,448		5,448
20.526	Bus and Bus Facilities Formula Program	Department of Transportation	2,601,414		2,601,414
20.600	State and Community Highway Safety	Department of Transportation	2,227,580		1,403,435
20.608	Minimum Penalties for Repeat Offenders for Driving While Intoxicated	Department of Transportation	362,434		259,667
20.610	State Traffic Safety Information System Improvement Grants	Department of Transportation	373,549		373,549
20.616	National Priority Safety Programs	Department of Transportation	2,396,900		1,888,314
	TOTAL TRANSPORTATION DEPARTMENT, IDAHO		$353,477,759		$16,778,629
	VETERANS SERVICES, DIVISION OF				
64.014	Veterans State Domiciliary Care	Department of Veterans Affairs	$488,323		
64.015	Veterans State Nursing Home Care	Department of Veterans Affairs	16,107,652		
64.101	Burial Expenses Allowances for Veterans	Department of Veterans Affairs	383,577		
	TOTAL VETERANS SERVICES, DIVISION OF		$16,979,552		
	VOCATIONAL REHABILITATION, DIVISION OF				
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Department of Education	$14,203,122		
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	Department of Education	368,821		
93.369	ACL Independent Living State Grants	Health and Human Services	253,141		$143,197
	TOTAL VOCATIONAL REHABILITATION, DIVISION OF		$14,825,084		$143,197
	WATER RESOURCES, DEPARTMENT OF				
15.981	Water Use Data and Research	United States Geological Survey	$27,858	R&D	
66.433	State Underground Water Source Protection	Environmental Protection Agency	140,313		
81.U14	Tributary Water Conservation	Department of Energy	265,594		
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	Department of Homeland Security	103,489		
97.041	National Dam Safety Program	Department of Homeland Security	50,506		
	TOTAL WATER RESOURCES, DEPARTMENT OF		$587,760		
	TOTAL EXPENDITURES OF FEDERAL AWARDS		$3,177,059,349		$361,776,360

*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, 2019

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 for Federal Awards* (Uniform Guidance). Uniform Guidance is issued by the Office of Management and Budget (OMB) 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, and the Idaho Housing and Finance Association, 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.

The following Agencies use the 10% de Minimis indirect cost rate: The Office of Species Conservation, The Office of Drug Policy, The Soil and Water Conservation Commission, and Public Broadcasting.

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 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 $78,145,778 and the federal portion was $21,201,332.

NOTE 3 – LOANS OUTSTANDING

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

A. 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, 2019, was $392,855. The Office of Energy Resources determined uncollectible accounts to be $0.

B. 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.

STATE OF IDAHO
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2019

Loan programs at June 30, 2019:

CAPITALIZATION GRANTS FOR CLEAN WATER - CFDA 66.458

	Loan Authorized	Principal Repayments	Remaining Commitment	Receivable Balance
Completed Projects	$ 251,498,062	$ 54,448,236		$ 197,049,826
Projects in Progress	184,646,124		$ 129,452,064	55,194,060
Totals	$ 436,144,186	$ 54,448,236	$ 129,452,064	252,243,886
Less: Amount Due Within 1 Year				9,927,084
Loans Receivable Net of Current Maturities				$ 242,316,802

CAPITALIZATION GRANTS FOR DRINKING WATER - CFDA 66.468

	Loan Authorized	Principal Repayments	Remaining Commitment	Receivable Balance
Completed Projects	$ 137,423,523	$ 42,283,434		$ 95,140,089
Projects in Progress	53,921,299		$ 27,991,893	25,929,406
Totals	$ 191,344,822	$ 42,283,434	$ 27,991,893	121,069,495
Less: Amount Due Within 1 Year				5,409,288
Loans Receivable Net of Current Maturities				$ 115,660,207

STATE OF IDAHO
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

AUDITOR'S RESULTS

STATE OF IDAHO
SUMMARY OF AUDITOR'S RESULTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

BASIC FINANCIAL STATEMENTS

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

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

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

FEDERAL AWARDS

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

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

Fish and Wildlife Cluster	*Unmodified*
Child Support Enforcement	*Unmodified*
Children's Health Insurance Program	*Unmodified*
Research and Development Cluster	*Unmodified*
Lower Snake River Compensation Plan	*Qualified*
Crime Victim Assistance	*Qualified*
Medicaid Cluster	*Unmodified*
Pacific Coast Salmon Recovery – Pacific Salmon Treaty Program	*Unmodified*
Aging Cluster	*Unmodified*

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 #
Fish and Wildlife Cluster	15.605, 15.611
Child Support Enforcement	93.563
Children's Health Insurance Program	93.767
Research and Development Cluster	10.170, 10.304, 15.981, 17.002, 17.005, 20.205, 20.240
Lower Snake River Compensation Plan	15.661
Crime Victim Assistance	16.575
Medicaid Cluster	93.775, 93.777, 93.778
Pacific Coast Salmon Recovery – Pacific Salmon Treaty Program	11.438
Aging Cluster	93.044, 93.045, 93.053

8. Dollar threshold used to distinguish between Type A and Type B programs: ***$9,531,178***

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

STATE OF IDAHO
SCHEDULE OF BASIC FINANCIAL STATEMENTS FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

STATE AGENCY		PAGE
OFFICE OF THE STATE CONTROLLER		
2019-101	The Office's internal review process did not prevent or detect misstatements in the statewide *Comprehensive Annual Financial Report* (CAFR).	28
IDAHO DEPARTMENT OF HEALTH AND WELFARE		
2019-102	The Department did not have a current evaluation of the adequacy of internal controls for a service organization responsible for processing $230 million in pharmacy expenditure claims.	31
2019-103	Capital assets in progress and capitalized intangible asset costs could be overstated and not in compliance with Governmental Accounting Standards Board Statement (GASB) Statement No. 51 requirements.	32
IDAHO STATE TAX COMMISSION		
2019-104	Evidence of review for sales tax distributions and reversal reconciliations was not maintained.	34
IDAHO TRANSPORTATION DEPARTMENT		
2019-105	The Department did not appropriately monitor the adequacy of internal controls for a service organization responsible for processing approximately $15.2 million in receipts for International Registration Plan (IRP) fees.	35

STATE OF IDAHO
BASIC FINANCIAL STATEMENTS FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

OFFICE OF THE STATE CONTROLLER (Office)

FINDING 2019-101

The Office's internal review process did not prevent or detect misstatements in the statewide Comprehensive Annual Financial Report (CAFR).

Type of Finding: Material Weakness

Criteria: The Internal Control Integrated Framework published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) provides a basis for organizations to design internal control procedures to ensure reliable financial reporting, effective and efficient operations, and compliance with applicable laws and regulations. Components of this framework include risk assessment and control activities. Risk assessment is the identification and analysis of various risks entities face because of changing economic, industry, regulatory, and operating conditions. It provides a basis to develop appropriate responses to manage those risks. Control activities are policies and procedures that help ensure management directives are carried out and risks are mitigated, including verifications, approvals, reconciliations, authorizations, and segregation of duties that support this objective. Information and communication relates to obtaining quality information and effective internal and external communication of that information to achieve management objectives. Monitoring is the evaluation of results of the internal controls system and remediation of deficiencies in a timely manner. Management objectives should include the preparation and fair presentation of the CAFR in conformity with accounting principles generally accepted in the United States of America and compliance with applicable laws and regulations.

Idaho Code, Section 67-1001(2), requires that the Office submit Generally Accepted Accounting Principles (GAAP) financial statements to the Governor and Legislative Services Office on or before the first day of January for the preceding fiscal year. The Office achieves compliance through the preparation and submission of the CAFR.

Idaho Code, Section 67-1007, states that the State Controller may examine any of the books, papers, accounts, bills, vouchers or other documents of property of any or all of the State officers and custodians of State funds.

Condition: Several misstatements and presentation errors within the statewide financial statements were either identified by the auditors and communicated to management during the audit process or identified by the Office after the financial statements were provided for audit. The following items exceeded our materiality thresholds for the applicable opinion units but were corrected prior to issuing the CAFR:

- We noted the following misstatements for Component Units in the Statement of Net Position:
    - The Accounts Receivable Net and Accounts Payable were overstated by $597.6 million and Other Assets and Long Term Liabilities were understated by $597.6 million. The misstatements were due to the inclusion of financial information for the Idaho Housing and Finance Authority (IHFA). The financial information was changed in the IHFA independent outside audit after the Office provided the statewide financial statements for audit.

The following items exceeded our trivial thresholds, but did not exceed the materiality thresholds, for the applicable opinion units and were corrected prior to issuing the CAFR:

- Note 2 Deposits, Investments, and Restricted Assets: We noted the following errors in the note:
    - $12 million of Trust Equity Securities and Mutual Funds were not included in the Primary Government and Fiduciary Funds Fair Value of Investments Schedule.
    - The Component Unit Fair Value Schedule had errors totaling $37.1 million, and the Component Unit Interest Rate Risk Schedule had errors totaling $19.9 million.
    - $89 million was incorrectly classified as Business-Type Activities Debt Service on the Restricted Assets Schedule.

- Note 8 Pension Plans: We noted the following error in the note:
  - The annual money-weighted rate of return on pension plan investments, net of pension plan investment expenses, was understated by .07 percent.
- Note 9 Postemployment Benefits other than Pensions: We noted the following errors in the note:
  - The Retiree Life Insurance Plan was not disclosed as a multiple-employer defined benefit plan.
  - Additional benefit information included in the Milliman Actuarial Valuation was not disclosed in the note for employees of Colleges and Universities or the Judicial Department. The note should disclose that the benefit amount was reduced to 75%of the normal benefit amount after age 65 and 50% after age 70 for the employees of Colleges and Universities or the Judicial Department.
- Note 13 Bonds, Notes, and other Long-Term Liabilities: We noted the following error in the note:
  - The Idaho Housing and Finance Authority bonds payable were understated by $8 million.
- Note 14 Equity: We noted the following error in the note:
  - The Restricted by Enabling Legislation Governmental Activities amount was understated by $67.6 million.
- Note 16 Litigation, Contingencies, Commitments, and Encumbrances: We noted the following errors in the note:
  - The outstanding commitments for services for the Idaho Wildlife Information and Licensing Data System were overstated by $2.7 million.
  - The Public Employee Retirement System of Idaho (PERSI) unfunded private equity commitments were understated by $190 million.
- Management's Discussion and Analysis (MD&A): We noted the following errors in the MD&A:
  - The first paragraph under FINANCIAL ANALYSIS OF THE STATE AS A WHOLE indicates that the State's net position increased $579.0 million and that business-type activities net position increased $160.4 million. When compared to the Statement of Activities, the total net position increased $550.4 million and the net position of Business-Type Activities increased $131.9 million.
  - In the restated 2018 amounts within the "Net Position" table, Total Assets and Deferred Outflows of Resources, minus Total Liabilities and Deferred Inflows of Resources, did not equal Total Net Position. The difference was $41.6 million.
  - Under the Business-Type Activities heading in the FINANCIAL ANALYSIS OF THE STATE AS A WHOLE section, the narrative was not modified to either calculate the change in the operating expenses of the College and University Fund or to state that the calculated change was for all expenses of the College and University Fund. The difference between the stated operating expenditures in the narrative and in the financial statements was $7 million.

The following items exceeded our trivial thresholds for the applicable opinion units and were not corrected prior to issuing the CAFR:

- Note 2 Deposits, Investments, and Restricted Assets: We noted the following error in the note:
  - The Endowment Funds Fair Value Measurements schedule does not include a description of the valuation techniques used in the fair value measurement as required by GASB Statement No. 72:81a(3).
- Note 9 Postemployment Benefits other than Pensions: We noted the following error in the note:
  - Governmental Accounting Standards Board (GASB) Statement No. 75 paragraph 52(c) requires disclosure of the dates of experience studies on which significant assumptions are based. The disclosures in Note 9 for the University of Idaho plan do not include a reference to the date of an experience study on which significant assumptions are based.
- Note 6 Capital Assets and Note 14 Equity: We noted the following errors in the notes:
  - The Capital Asset, Governmental Activities-Buildings and Improvements beginning balance includes an overstatement of $8.3 million and decreases includes the overstatement of ($8.3 million).
  - The Restatement of the Beginning Net Position of the Internal Service Fund is overstated by $8.3 million.

- Note 8 Pension Plans and Note 9 Postemployment Benefits other than Pensions: We noted the following errors in the notes:
    - The disclosures for Notes 8 and 9 do not include brief descriptions of the changes of assumptions and other inputs that have affected the measurement of the total pension or OPEB liability since the prior measurement date as required by GASB Statement Nos. 68 and 75. GASB Statement 68:45c applies to the Judge's Retirement Fund. GASB Statement 68:80d applies to the PERSI Base Plan. GASB Statement 75:56d applies to the University of Idaho Plan. GASB Statement 75:96d applies to the State Long-Term Insurance Reserve Fund. GASB Statement 75:190d applies to the OPEB plans administered by the Department of Administration.
- Two blended and discrete component units identified by the SCO are excluded from the statewide CAFR. The following entities had amounts that exceeded the trivial threshold for aggregate discretely presented component units.
    - Friends of Public TV Foundation
    - Bureau of Education Services for Deaf & Blind
- Department of Health and Welfare (DHW) CAFR Support Audit:
    - The Capital Assets, Depreciable, Net, on the Statement of Net Position and the Primary Government's Machinery, Equipment, and Other in Note 6 Capital Assets ending balances were overstated by $6.9 million because DHW has not provided support for amounts that were capitalized as intangible assets that meet the requirements of GASB Statement No. 51, Accounting and Financial Reporting for Intangible Assets.
    - The Capital Assets, Nondepreciable on the Statement of Net Position and the Primary Government's Capital Assets in Progress in Note 6 Capital Assets ending balances were overstated by $7.9 million because DHW has not provided support for amounts that were classified as intangible assets in Capital Assets in Progress to ensure that they meet the requirements of GASB Statement No. 51. The unsupported amounts included $6.9 million from prior years and $1 million in additions in the current year.

Cause: Internal controls over the compilation process for the CAFR included the review of work by a staff member independent of the staff member completing the work. However, these review procedures did not prevent or detect the misstatements and errors listed above.

Effect: The financial statements and note disclosures submitted for audit contained several misstatements and information that was not clearly presented. The significance of the misstatements and errors are described above.

Recommendation: We recommend that the Office strengthen the review process over the compilation of the CAFR to ensure that the financial statements, note disclosures, and other information contained therein agree to the documentation that supports those amounts, including closing packages and outside audits.

Management's View: *The State Controller's Office acknowledges the misstatements and presentation errors identified by the auditors. Most errors were corrected prior to the issuance of the financial statements. The office will evaluate and make improvements to the internal review procedures and the related instructions for the compilation of the CAFR this spring and will create automated trend analysis and comparisons to identify variances and incorrect information.*

Due to errors identified in financial information provided by component units, the office will communicate with the parties to ensure correct information is submitted with the auditor's signature prior to the first draft of the CAFR being submitted.

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

IDAHO DEPARTMENT OF HEALTH AND WELFARE (Department)

FINDING 2019-102

The Department did not have a current evaluation of the adequacy of internal controls for a service organization responsible for processing $230 million in pharmacy expenditure claims.

Type of Finding: Significant Deficiency

Criteria: The Committee of Sponsoring Organization of the Treadway Commission (COSO) published the Internal Control Integrated Framework, which provides a basis for organizations to design internal control procedures to ensure reliable financial reporting, effective and efficient operations, and compliance with applicable laws and regulations. Components of this framework include control activities, information and communication, and monitoring. Control activities are policies and procedures that help ensure management directives are carried out and risks are mitigated. These activities include approvals, authorizations, verifications, reconciliations, and segregation of duties. Information and communication is the identification, capture, and exchange of information. Monitoring is a process that assesses the quality of an internal control system's performance over time.

Additionally, adequate internal controls to help ensure management directives are carried out both within the Department and with external entities providing critical financial business processes should be in place. A Statement for Standards on Attestation Engagement (SSAE) No. 18 report documents an examination of controls at organizations that provide services to user entities when those controls are likely to be relevant to user entities' internal controls over financial reporting and identifies potential weaknesses within those controls.

Condition: The Department has a contract with Magellan Medicaid Administration (Magellan) to process pharmacy claims received for recipients under the Medicaid program. Magellan receives Medicaid recipient eligibility information through an interface process with the Department, and approves amounts for each pharmacy claim paid. This is a critical financial function, as approximately $230 million of claims are processed annually.

Cause: The Department was unable to provide a current SSAE No. 18 report from Magellan and did not seem to have processes in place to evaluate the effect this might have on the vendor's ability to carry out the Department's directives.

Effect: While the Department did receive a copy of the report on December 12, 2019, after multiple requests and adjustments to our risk assessment and testing, they have not been adequately monitoring the internal controls of a service organization processing approximately $230 million dollars of expenditures annually.

Recommendation: We recommend that the Department strengthen internal controls to ensure current SSAE No. 18 reports are received and reviewed for all significant service organizations. We further recommend that the Department review and improve, if necessary, contract monitoring terms to ensure that they receive the reports in a timely manner so as to not diminish the usefulness of the information provided.

Management's View: *The Department agrees with the finding as a control weakness. The Department will strengthen internal communications and controls. The Division of Medicaid Contract Managers will review critical deliverables, as outlined in each contract, with their contract monitors to ensure contract monitoring activities are current and delivery of reports for review and acceptance are timely and within requirements.*

DHW Internal Audit will include Contract Managers and the Division Audit Liaison on all correspondence to ensure audit deliverables and timelines are being fulfilled. Internal Audit will also continue to review and evaluate the Standards for Attestation Engagements ("SSAE") reports in a timely manner in accordance with our procedures.

These changes will ensure DHW Internal Audit and related external parties, to include Legislative Audit Services, receive requested information, and approve any adjustments to timelines.

The Division of Medicaid will add additional contract language during the next amendment(s) to include, the contractor will submit annual SSAE and System and Organization Controls ("SOC") reports to the Department within 15 days of the issued audited report.

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

FINDING 2019-103
Capital assets in progress and capitalized intangible asset costs could be overstated and not in compliance with Governmental Accounting Standards Board Statement (GASB) Statement No. 51 requirements.

Type of Finding: Significant Deficiency

Criteria: GASB Statement No. 51, Accounting and Financial Reporting for Intangible Assets, provides guidance on recognizing internally generated computer software and the related subject of cost capitalization.

- GASB Statement No. 51.8 states that outlays incurred related to the development of an internally generated intangible asset should be capitalized only when the project objective is determined, when the service capacity can be determined and is technically feasible, and there is an intention and ability to complete the project.
- GASB Statement No. 51.12 states that capitalization of such outlays should cease no later than the point at which the computer software is substantially complete and operational.
- GASB Statement No. 51.15 states that outlays associated with the modification of internally generated computer software should be considered maintenance and expensed as incurred if the software is already in operation. Outlays should be capitalized if the modification of software results in any of the following:
    a. An increase in the functionality of the computer software; that is, the computer software is able to perform tasks that it was previously incapable of performing.
    b. An increase in the efficiency of the computer software; that is, an increase in the level of service provided by the computer software without the ability to perform additional tasks.
    c. An extension of the estimated useful life of the software.

Additionally, the Department's Bureau of Financial Services internal Financial Policy Manual provides guidance related to information technology (software) projects. The policy provides examples of relevant costs, like training, maintenance, and data conversion, that are needed for information management and indicates that these costs should be expensed as they are incurred regardless of when the cost is generated.

Condition: We reviewed capital assets and the expenditures charged to intangible assets in production and development in progress. The Department uses a capital asset spreadsheet to track expenses related to these projects that may be capitalized, if they meet accounting standards and internal policies. This spreadsheet included the Medicaid Management Information System (MMIS) as an intangible asset that was implemented in 2012. However, it also identified expenditures of $6,855,423 that were added to the cost of the asset in fiscal year 2019. These charges should have been expensed, rather than capitalized, since the software was substantially complete and operational in 2012.

We also noted that the intangible assets development in progress section of the worksheet includes an Ongoing Medicaid Modernization (OMM) asset with a project start date in 2017 and an "open-ended" completion date. This asset includes a total of $7,882,223 charged to the project to date, with $960,846 applicable to fiscal year 2019. The Department has not clearly defined the project objective nor documented an estimated completion date, which does

not meet the GASB Statement No. 51 definition of an intangible asset that would allow for costs charged to be capitalized.

Additionally, we noted 5 out of 45 expenditures tested were related to training and cell phone costs. Routine expenses like cell phones and training costs are not considered direct costs of development, so they should be expensed rather than capitalized.

Cause: The Department is not following internal policies and accounting standards that provides guidance for capitalization of costs related to intangible assets and does not appear to have provided adequate training on the requirements of GASB Statement No. 51 to the staff approving these transactions and establishing and tracking intangible asset projects.

Effect: The transaction errors identified related to training and cell phone charges result in a known overstatement of $258 and a projected overstatement of $128,955 in capitalized costs for intangible assets. Additionally, the charges to the MMIS project during fiscal year 2019 of $6,855,423 that were capitalized should have been expensed since they do not appear to meet the requirements in GASB Statement No. 51 for capitalization. Finally, the OMM project also does not appear to meet the requirements of GASB Statement No. 51 and potentially $7,882,223 should have been expensed over the past three fiscal years, rather than being accumulated in this project for capitalization.

Recommendation: We recommend that the Department evaluate and modify their internal policy to ensure compliance with GASB Statement No. 51 guidelines when capitalizing costs of intangible assets related to development in progress and assets in production to reduce the risk of misstatements of intangible capital assets. We also recommend that the Department provide training to staff tasked with tracking these projects and making determinations about the nature of the expense to ensure accurate classification of the costs. Finally, we recommend that the Department review each of these intangible project and make appropriate adjustments to ensure compliance with GASB Statement No. 51 requirements.

Management's View: *The Department partially agrees with this finding.*

We agree with the noted condition that some of the expenditures charged to intangible assets in development included costs, like training, that were capitalized contrary to Governmental Accounting Standards Board ("GASB") Statement No. 51.10 and 51.14 and the Department's Financial Policy. The Bureau of Financial Services will strengthen its training, procedures, and documentation in order to ensure that costs are recorded in accordance with GASB Statement No. The Department disagrees with the condition that $7,882,223 charged to the Ongoing Medicaid Modernization ("OMM") project did not meet the capitalization requirements of GASB Statement No. 51. While the title of the project in DHW's system indicates "ongoing", the OMM project includes an incremental approach that is intended to make substantial improvements to the Medicaid eligibility system based on objectives and funding commitments that are established annually for each discrete initiative. The objective of the project is to avoid costly full-scale system replacement through incremental modernization improvements. Individual project deliverables are defined annually based on stakeholder needs, state and federal regulations, and emerging program requirements. The OMM Advanced Planning Documents (APDs), define incremental objectives, with estimated completion and release dates, for each individual discrete component, rather than the project as a whole. We believe the level of documentation performed for each component meets the standards set in GASB Statement No. 51. In the future, the Bureau will proactively communicate procedures to our audit partners on how the information concerning the nature of project costs is accumulated and distinguished for financial reporting. The Department will report adjustments to subsequent year's capital assets closing package, to incorporate accumulated cost and amortization of completed OMM components into the "asset in production" section of the report.

The Department disagrees with the condition that the $6,855,423 in expenditures included for Medicaid Management Information System (MMIS) should have been expensed, rather than capitalized, since the software was substantially complete and operational in 2012. The charges to the MMIS project are reflective of system

modifications with determined project objectives, funding commitments, and effort of achieving required levels of service capacity. Examples of some functionalities and efficiencies included in the reported outlays include automation of provider enrollment processes and implementation of system changes to support a new health plan. Based on the results of these activities, the Department deems the capitalization of the modification costs to be appropriate and consistent with GASB Statement No 51.15 which states that outlays associated with modification of software in operation should be capitalized if such modification results in an increase of functionality, efficiency, or extension of the useful life of the software.

Auditor's Concluding Remarks: We appreciate the Department's response; however, we would like to clarify that it remains unclear if the annual costs added to the OMM and MMIS projects increase functionality, increase efficiency, or extend the useful life of the software to qualify the costs for capitalization under GASB Statement No. 51.

IDAHO STATE TAX COMMISSION (Commission)

FINDING 2019-104
Evidence of review for sales tax distributions and reversal reconciliations was not maintained.

Type of Finding: Significant Deficiency

Criteria: The Committee of Sponsoring Organizations of the Treadway Commission (COSO) published the Internal Control Integrated Framework, which provides a basis for organizations to design internal control procedures to ensure reliable financial reporting, effective and efficient operations, and compliance with applicable laws and regulations. A component of this framework is control activities, which are the policies and procedures that help ensure the entity's objectives are met. These activities include segregation of duties, review and authorization of transactions, and maintaining supporting documentation.

Condition: The Commission uses an End of Month Checklist to document the completion of month-end tasks, reconciliations and associated reviews.

During our testing of this internal control over sales tax distributions, we noted four of the ten distributions tested did not have initials on the End of Month Checklist indicating that a review took place.

Additionally, we reviewed the Commission's monthly reconciliation of reversal transactions that are mostly related to insufficient fund payments from taxpayers. In our review of the reversal reconciliations, we noted that the reviewed column of the End of Month Checklist was marked "N/A" for all 12 months. After further discussion with Commission staff, it was revealed that no review of the reversal reconciliation was taking place.

Cause: The Commission has identified control procedures to document reviews on the End of Month Checklist. However, those procedures were not followed and documentation was not maintained for reviews over sales tax distributions and reversal reconciliations.

Effect: Our substantive procedures did not identify any errors in either sales tax distributions or reversals. However, the review process is a critical control, and without evidence that it is consistently applied, the risk of errors occurring and going undetected increases.

Recommendation: We recommend that the Commission ensure that internal control procedures are in place and consistently applied, and that they improve the documentation of control activities performed to ensure that reviews are completed and proper segregation of duties is maintained.

Management's View: *During the CAFR Audit, the Legislative Services Office discovered one finding; that the evidence of review for sales tax distributions and reversal reconciliations were not maintained. Regarding sales tax distributions, four end-of-month checklists did not have initials indicating that a review occurred. Data entry and review was done at the Financial Specialist Senior level. Moving forward, the Financial Specialist Principal or Financial Executive Officer will sign the End of Month checklist before it is filed to verify that a review was conducted by one of the Financial Specialist Seniors. The Financial Specialist Principal will be the primary contact in verifying that a review was conducted. The Financial Executive Officer will be the verifier in the Financial Specialist Principal's absence.*

Regarding the review of reversal reconciliations, reversals and reconciliations were conducted by one individual. The Commission had personnel staffing shortfalls which contributed to this process. The Commission now has three active Financial Specialist Seniors that execute the day to day revenue accounting operations. Changes to workflow have been implemented and the individual who conducted the reversal process only reconciles the reversals while one of the other two employees enter in the reversal. All three employees are capable of entering and reconciling the reversal. If needed, one of the Financial Specialist Principals or the Financial Executive Officer can conduct the reconciliation.

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

IDAHO TRANSPORTATION DEPARTMENT (Department)

FINDING 2019-105
The Department did not appropriately monitor the adequacy of internal controls for a service organization responsible for processing approximately $15.2 million in receipts for International Registration Plan (IRP) fees.

Type of Finding: Significant Deficiency

Criteria: The Committee of Sponsoring Organization of the Treadway Commission (COSO) published the Internal Control Integrated Framework, which provides a basis for organizations to design internal control procedures to ensure reliable financial reporting, effective and efficient operations, and compliance with applicable laws and regulations. Components of this framework include control activities, information and communication, and monitoring. Control activities are policies and procedures that help ensure management directives are carried out and risks are mitigated. These activities include approvals, authorizations, verifications, reconciliations, and segregation of duties. Information and communication is the identification, capture, and exchange of information. Monitoring is a process that assesses the quality of an internal control system's performance over time.

Additionally, adequate internal controls to ensure management directives are carried out both within the Department and with external entities providing critical financial business processes should be in place, effective, and monitored. A Statement for Standards on Attestation Engagement (SSAE) No. 18 report documents an examination of controls at organizations that provide services to user entities when those controls are likely to be relevant to user entities' internal controls over financial reporting, and identifies potential weaknesses within those controls.

Condition: The International Registration Plan is a reciprocity agreement among states of the U.S., the District of Columbia, and provinces of Canada, which recognizes the registration of commercial motor vehicles issued by other jurisdictions. Motor carriers register with and pay to one jurisdiction. The fee is based on the percentage of distance traveled in each jurisdiction according to that jurisdiction's fee schedule; these fees are then distributed to the relevant jurisdictions.

The Department has a contract with Celtic Systems, a service organization, to register commercial carriers under this plan, and calculate and collect registration fees. The fees collected are sent to the Department on a daily basis, either via credit card transactions or deposits of checks received. Internal control activities should be in place and effectively functioning throughout this process to ensure that the correct registration fee is charged and remitted to the Department.

The report provided by Celtic Systems has been for their service organization, a sub-service organization for the Department. This report did not provide the appropriate information about the adequacy of the service organization's internal controls.

Cause: Staff at the Department assigned to collect these reports were not aware of the difference in reports and did not emphasize the importance of receiving and reviewing these reports in a timely manner to ensure accurate reporting.

Effect: Procedures completed during the audit to test a sample of these transactions for accuracy did not identify any errors. However, the lack of monitoring of the service organization increases the risk that errors in properly calculating and collecting the amount of IRP fees could occur and go undetected. This fee generates approximately $15.2 million dollars of receipts annually.

Recommendation: We recommend that the Department improve policies and procedures to ensure current, and appropriate, SSAE No. 18 reports are received, reviewed, and evaluated for all significant service organizations.

Management's View: *The Idaho Transportation Department (ITD) will work with our providers of technology services to ensure that appropriate SSAE No. 18 reports are provided to ITD as part of their contracts by the end of Fiscal Year 2020. ITD will also train our staff on SSAE No. 18 reports and how to review and evaluate those reports to ensure that these systems provided to ITD are meeting the requirements for which they are intended.*

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

STATE OF IDAHO
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

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IDAHO DEPARTMENT OF AGRICULTURE			
2019-201	The Department did not perform subrecipient risk assessments, ensure subrecipient audits were received, or perform subrecipient monitoring procedures as required for the Specialty Crop Block Grant.	Department of Agriculture	39
IDAHO DEPARTMENT OF FISH AND GAME			
2019-202	Purchases were made with Lower Snake River Compensation Plan grant funds for $746,709 from three vendors without obtaining bids or a documented exemption, which is not in compliance with federal and State procurement rules.	Department of the Interior	41
2019-203	Internal controls over the review of performance reports for the Lower Snake River Compensation Plan and Pacific Coast Salmon Recovery grants are not sufficiently documented.	Department of the Interior, Department of Commerce	43
IDAHO DEPARTMENT OF HEALTH AND WELFARE			
2019-204	The Department did not meet the minimum earmarking requirements for the Crime Victim Assistance grant that was finalized during State fiscal year 2019 grant.	Department of Justice	44
2019-205	Subrecipient eligibility is not adequately documented or reviewed for compliance with federal requirements of the Crime Victim Assistance program.	Department of Justice	45
2019-206	Subrecipient monitoring procedures are not adequate to ensure compliance with federal requirements for the Crime Victim Assistance program.	Department of Justice	46
2019-207	The Crime Victims Assistance grant was charged $35,902 of expenditures that were for unallowable activities and lacked appropriate supporting documentation.	Department of Justice	48
2019-208	Special reports and performance reports required for the Crime Victim Assistance grant were not reviewed for accuracy, contained errors, and were submitted after the due date.	Department of Justice	49
2019-209	The Bureau of Facility Standards within the Department of Health and Welfare (Department) failed to complete health and safety surveys of long-term care facilities in a timely manner to ensure compliance with the Medicaid program.	Health and Human Services	50
2019-210	Two federal reimbursement requests were submitted for the Crime Victim Assistance program for a total of $92,294 in excess of immediate cash needs as identified on the supporting documentation.	Department of Justice	52

STATE OF IDAHO
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

STATE AGENCY		FEDERAL AGENCY	PAGE
IDAHO POTATO COMMISSION			
2019-211	The Commission is not performing subrecipient risk assessments, monitoring subrecipient activities, or reviewing subrecipient audits as required for the Specialty Crop Block Grant program.	Department of Agriculture	53
2019-212	The Commission does not have procedures in place to ensure that subrecipients are complying with the cost principles for federal awards for the Specialty Crop Block Grant program.	Department of Agriculture	55
2019-213	The Commission does not have procedures in place to ensure that subrecipients are not suspended or debarred from participation in federal grants prior to entering into a subaward contract.	Department of Agriculture	57
OFFICE OF SPECIES CONSERVATION			
2019-214	The Office of Species Conservation did not comply with State procurement guidelines or appropriation laws by paying subgrantee vendors $681,043 directly on behalf of another State agency during fiscal years 2018 and 2019.	Department of Commerce	58
2019-215	Required procedures for ensuring the Office does not enter into a covered transaction with a suspended or debarred subrecipient or vendor were not documented sufficiently to demonstrate compliance for a portion of the fiscal year.	Department of Commerce	59
IDAHO TRANSPORTATION DEPARTMENT			
2019-216	Internal control procedures are not designed or implemented effectively to ensure compliance with the suspension and debarment requirements of the Federal Highway Administration (FHWA) Research and Development (R&D) grant.	Department of Transportation	61
IDAHO DEPARTMENT OF WATER RESOURCES			
2019-217	The Schedule of Expenditures of Federal Awards (SEFA) was understated by $775,322 for the Pacific Coast Salmon Recovery grant.	Department of Commerce	62
2019-218	Internal controls over the review of performance reports for the Pacific Coast Salmon Recovery grant are not sufficiently documented.	Department of Commerce	63

IDAHO DEPARTMENT OF AGRICULTURE (Department)

FINDING 2019-201

The Department did not perform subrecipient risk assessments, ensure subrecipient audits were received, or perform subrecipient monitoring procedures as required for the Specialty Crop Block Grant.

Type of Finding: Significant Deficiency, Noncompliance

CFDA Title: Specialty Crop Block Grant Program – Farm Bill
CFDA Number: 10.170
Federal Award Number: 15SCGPID0015, 16SCBGPID0034, AM170100XXXXG010, AM180100XXXXG013
Program Year: September 30, 2015 through September 29, 2018; September 30, 2016 through September 29, 2019; September 30, 2017 through September 29, 2020; September 30, 2018 through September 39, 2021
Federal Agency: Department of Agriculture
Compliance Requirement: Subrecipient Monitoring
Questioned Costs: None

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

The following relevant definitions are in 2 CFR 200:

- Pass-through entity: A nonfederal entity that provides a subaward to a subrecipient to carry out part of a federal program.
- Subaward: An award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a federal award received by the pass-through entity.
- Subrecipient: A nonfederal entity that receives a subaward from the pass-through entity to carry out part of a federal program.

The requirements for pass-through entities are in 2 CFR 200.331, which states that all pass-through entities must, among other requirements, perform the following:

- Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward.
    - Federal award identification
    - Federal Award Identification Number (FAIN)
    - Federal award date of award to the recipient by the federal agency
    - Subaward period of performance start and end dates
    - Amount of federal funds obligated by this action by the pass-through entity to the subrecipient
    - Total amount of federal funds obligation to the subrecipient by the pass-through entity, including the current obligation
    - Total amount of federal award committed to the subrecipient by the pass-through entity
    - Federal award project description
    - Name of federal awarding agency, pass-through entity, and contact information for awarding office of the pass-through entity
    - Catalog of Federal Domestic Assistance (CFDA) number and name
    - Identification of whether the award is research and development
    - Indirect cost rate for the federal award

- Evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward.
- Consider imposed specific subaward conditions upon a subrecipient, if appropriate, as described in 2 CFR 200.207.
- Monitor activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes; in compliance with federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.
- Verify that every subrecipient is audited as required by Subpart F – Audit Requirement, and follow-up on the results of those audits.

Condition: The Department receives federal funds from the United States Department of Agriculture (USDA) under the Specialty Crop Block Grant program, and a portion of this grant is allocated for research and development (R&D). All of the Department's R&D funds are passed through to subrecipients, including other State agencies or affiliated organizations that are included in the State of Idaho Single Audit reporting entity. These subrecipients in turn pass through these funds to other subrecipients. These subgrants establish the Department as a pass-through entity and its subrecipients, because they also subgrant the funds as pass-through entities as well and subject them all to the requirements included in 2 CFR 200.331.

The Department is in compliance with some, but not all, of the pass-through entity requirements. Noncompliance was identified for the following reasons:

- The Department did not document their evaluations of each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward.
- The Department did not ensure that the subrecipients were audited as required by 2 CFR 200, subpart F.
- The Department has monitoring procedures in place to ensure its subrecipients are using the subaward for authorized purposes. However, the Department's procedures do not include monitoring its subrecipients to ensure they are providing the required information to and monitoring their subrecipients to ensure the subaward is used in compliance with applicable laws and regulations.

Cause: The Department has had the same subrecipients for several years and discussed risk factors, but was unaware of the requirement to formally document subrecipient risk assessments for State fiscal year 2019. In federal fiscal year 2020, the USDA informed the Department of the subrecipient risk assessment requirement, and the Department has since implemented formal risk assessments and procedures to maintain the documentation.

The Department was also unaware of the requirement to ensure subrecipients comply with audit requirements and to review the audit reports and issue management decisions on related findings.

The Department's monitoring procedures include on-site visits, quarterly reviews of financial ledgers, and annual reviews of project performance reports. The Department believed these monitoring procedures were sufficient and was unaware of the requirement to ensure that their subrecipients were also following the requirements for pass-through entities.

Effect: Assessing the risk of subrecipient noncompliance enables a pass-through entity to determine the proper level of monitoring procedures. Without completing the risk assessment process, a pass-through entity may increase the risk that they will not conduct monitoring procedures at a sufficient level to detect noncompliance.

Subrecipient audit reports may identify internal control issues and noncompliance with the requirements of the pass-through federal program. If the Department does not ensure these audits are taking place, review

them for findings, and issue a management decision based on their evaluation of the finding, they also take on an additional risk of noncompliance with the grant agreement.

Subrecipients may pass through the federal funds to other subrecipients. The original recipient must monitor its subrecipients to ensure they are also complying with the requirements of pass-through entities. Without this monitoring, noncompliance may occur and remain undetected.

Recommendation: We recommend that the Department design and implement appropriate procedures to ensure compliance with pass-through entity requirements, including documenting risk assessment, obtaining and reviewing required audits from subrecipients, and ensuring subrecipients comply with all pass-through entity requirements.

Management's View: *The Idaho State Department of Agriculture (ISDA) accepts this finding and will design and implement internal controls and procedures to comply with 2 CFR 200 and all applicable subparts included in the regulations. ISDA will also create tracking forms that document evaluations of each subrecipient's risk of non-compliance and ensure that the subrecipients were audited by June 30, 2020.*

ISDA will review all required audit reports from pass through entities and subrecipients and document any identified risks on grant related findings. ISDA will also ensure that all pass-through entities also comply with obtaining, reviewing and identifying any risks identified from findings of subrecipients in compliance with 2 CFR 200 and all applicable subparts included in the regulations by June 30, 2020.

ISDA will implement these internal controls and procedures on the current grants and the new grants that will be awarded this summer will have these procedures in place at part of the award and distribution process. A risk assessment checklist has already been developed and implemented and steps to obtain audits and document the review of the obtained audits will be included to the checklist included and tracked for each grant recipient.

Training and implementation of these same steps for all pass-through entities on subrecipient monitoring will also be completed after internal implementation.

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

IDAHO DEPARTMENT OF FISH AND GAME (Department)

FINDING 2019-202

Purchases were made with Lower Snake River Compensation Plan grant funds for $746,709 from three vendors without obtaining bids or a documented exemption, which is not in compliance with federal and State procurement rules.

Type of Finding: Significant Deficiency, Material Noncompliance

CFDA Title: Lower Snake River Compensation Plan
CFDA Number: 15.661
Federal Award Number: F16AC00027, F16AC00028
Program Year: October 1, 2015 to September 30, 2020; October 1, 2015 to September 30, 2020
Federal Agency: Department of the Interior
Compliance Requirement: Procurement and Suspension and Debarment
Questioned Costs: $746,709

Criteria: The Internal Control Integrated Framework published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) identifies control activities that help ensure management directives are carried out throughout the operation. Verifications, approvals, and authorizations are all control activities that support this objective.

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

According to 2 CFR 200.317, when procuring property and services, states must use the same policies and procedures for procurements from their nonfederal funds.

Idaho Administrative Rules (IDAPA) section 38.05.01.041 states that property exceeding one hundred thousand dollars ($100,000) shall be purchased by the formal sealed bid procedure. Additionally, IDAPA 38.05.01.42.10 notes that, by written policy, the administrator may exempt purchases from the formal sealed procedure or the requirement for competitive solicitation that property for which bidding is impractical, disadvantageous or unreasonable under the circumstances.

Condition: During fiscal year 2019, the Department used three vendors to purchase fish food. Expenditures for each vendor was in excess of $100,000 for the year, with $746,709 in total expenditures incurred. The Department did not obtain bids or retain documentation exempting them from obtaining bids.

Cause: The Department indicated that these purchases were made based on an exemption provided by the Division of Purchasing (DOP); however, the Department could not provide documentation of the exemption. The Department also did not have internal controls in place to ensure documentation for exemptions was retained.

Effect: State purchasing rules exist to maximize value received by State agencies and the public in the acquisition of property through a competitive process. The Department failed to adhere to federal and State purchasing rules, increasing the risk that the State spends more than necessary to acquire the goods.

Recommendation: We recommend that the Department design and implement controls to ensure compliance with federal and State procurement rules.

Management's View: *In reviewing this finding, the Department believed it had an exemption in place from the Division of Purchasing for the fish food it purchased for the Lower Snake River Compensation Plan (LSRCP) grant program in 2019. Unfortunately, we were unable to locate and provide the written documentation to support the exemption.*

In October of 2019, prior to the commencement of the audit, the Department worked with the Division of Purchasing to secure its fish food exemption for Fiscal Year 2020. This new exemption was approved, finalized, and documented in October of 2019.

In summary, the Department concurs with the finding to the extent that we were unable to produce the supporting documentation for the 2019 fish food exemption. The Department has already resolved this issue for 2020 and is in the process of reviewing its purchasing procedures to ensure that documentation is properly retained for any future bidding exemptions that we receive from the Division of Purchasing.

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

FINDING 2019-203

Internal controls over the review of performance reports for the Lower Snake River Compensation Plan and Pacific Coast Salmon Recovery grants are not sufficiently documented.

Type of Finding: Significant Deficiency

Related to Prior Finding: 2018-204

CFDA Title: Lower Snake River Compensation Plan, Pacific Coast Salmon Recovery – Pacific Salmon Treaty Program
CFDA Number: 15.661, 11.438
Federal Award Number: F16AC00027, F16AC00028, NA18NMF4380068 (direct), NA13NMF4380253, NA14NMF4380304, NA15NMF4380233, NA16NMF4380334, NA17NMF4380178, NA18NMF4380270 (sub-grant)
Program Year: October 1, 2015 to September 30, 2020; October 1, 2015 to September 30, 2020; July 1, 2018 to June 30, 2019 (direct); July 1, 2013 to June 30, 2018; July 1, 2014 to June 30, 2019; July 1, 2015 to June 30, 2020; July 1, 2016 to June 30, 2021; July 1, 2017 to June 30, 2022; July 1, 2018 to June 30, 2023 (sub-grant)
Federal Agency: Department of the Interior, Department of Commerce
Sub-Grant Agency: Idaho Office of Species Conservation
Compliance Requirement: Procurement and Suspension and Debarment
Questioned Costs: None

Criteria: The Internal Control Integrated Framework published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) identifies control activities that help ensure management directives are carried out throughout the operation. Verifications, approvals, and authorizations are all control activities that support this objective.

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

Condition: The Department is required to submit semi-annual performance reports for each open project and a final performance report for each closed project to the respective grantor. Documentation is not retained for the review process completed by the Department for these reports. The Department uses an online application to submit the Pacific Coast Salmon Recovery (PCSR) performance reports. The online system notifies the reviewer when reports are submitted and ready for review; however, the system does not retain a record of the review. Performance reports for the Lower Snake River Compensation Plan (LSRCP) grant are reviewed by management; however, this review is not documented.

Cause: Department management believed that the online submission system was documenting their review of PCSR reports and was unaware of the requirement to retain documentation of their review of the LSRCP grant.

Effect: Without appropriate internal controls, the Department may submit performance reports with incomplete or inaccurate information required by the grant agreement.

Recommendation: We recommend that the Department design and implement internal controls over the review of performance reports that will ensure accuracy and compliance with federal requirements.

Management's View: *The Department reviewed its procedures and agrees with the auditors' finding that the performance reports for the Pacific Coast Salmon Recovery Fund (PCSRF) and Lower Snake River Compensation Plan (LSRCP) grant programs were reviewed and approved by management, but that documentation of such review was not consistently generated and retained. In the case of PCSRF, the performance reports were reviewed within a federal online grant reporting system. However, we later discovered that the reporting system did not adequately document that the review had occurred.*

The Department is evaluating its documentation processes, and will implement appropriate procedural changes to ensure that we are capturing and retaining evidence documenting the management review of performance reports for these programs. We anticipate these changes will be implemented during Fiscal Year 2021.

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

IDAHO DEPARTMENT OF HEALTH AND WELFARE (Department)

FINDING 2019-204

The Department did not meet the minimum earmarking requirements for the Crime Victim Assistance grant that was finalized during State fiscal year 2019 grant.

Type of Finding: Material Weakness, Material Noncompliance

CFDA Title: Crime Victim Assistance
CFDA Number: 16.575
Federal Award Number: VAGX-030, VAGX-060, VAGX-056, V2GX-0002, V2GX-0066
Program Year: October 1, 2014 to September 30, 2018; October 1, 2015 to September 30, 2019; October 1, 2016 to September 30, 2020; October 1, 2017 to September 30, 2021; October 1, 2018 to September 30, 2022
Federal Agency: Department of Justice
Compliance Requirement: Matching, Level of Effort, Earmarking
Questioned Costs: Known $1,560,498

Criteria: The Uniform Guidance given in the Code of Federal Regulations (CFR) 2 CFR 200.303 requires that a nonfederal entity receiving federal awards establish and maintain internal controls that provide reasonable assurance that the nonfederal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions in the federal award.

The grant award's terms and conditions and the Victims of Crime Act (VOCA) Victim Assistance Program Guidelines require the State to allocate a minimum of 10 percent of each year's VOCA grant to each of the following four priority victim categories: (1) sexual assault, (2) domestic violence (also referred to as spousal abuse), (3) child abuse, and (4) underserved victims. Underserved victim groups include children; persons with disabilities; older adults; historically marginalized communities; men of color; individuals with Limited English Proficiency (LEP); formerly incarcerated individuals; and lesbian, gay, bisexual, transgender, queer, or questioning (LGBTQ) individuals.

Condition: We reviewed the Crime Victim Assistance 2015 grant that was awarded October 1, 2014 and concluded September 30, 2018, which allowed us to evaluate if the earmarking percentages were met for the four required groups of victims. We found that the Department did not properly allocate the funds based on the earmarking requirements, failing to meet the 10 percent minimum amount for 3 out of 4 priority victim categories. The Department allocated only $600,828, or 5.8 percent, to child abuse victims; $621,525, or 6 percent, to sexual assault victims; and $301,701, or 2.9 percent, to underserved victims.

Domestic violence victims was the only priority victim category from which the Department met the federal earmarking requirement.

Cause: There were no policies and procedures in place during the audit period to ensure grant funds were allocated based on the priority victim categories.

Effect: The Department is not in compliance with earmarking requirements of the grant award's terms and conditions and the VOCA Victim Assistance Program Guidelines. The following schedule identifies the amount expended for priority victim categories compared to the amount that was required.

Victim Category	Expended Amount	Required Amount (10%)	Under Allocated Amount
Child Abuse Victims	$600,828	$1,028,184	$427,356
Sexual Assault Victims	$621,525	$1,028,184	$406,659
Underserved Victims	$301,701	$1,028,184	$726,483
Domestic Violence Victims	$1,347,958	$1,028,184	not applicable
Total	$2,872,012	$4,112,736	$1,560,498

Recommendation: We recommend that the Department develop and implement internal control procedures to ensure the correct allocation of funds to priority victim categories in compliance with federal grant requirements.

Management's View: *The Council on Domestic Violence and Victim Assistance ("Council") concurs with the finding. The Council developed policy and procedures to ensure VOCA funds are disbursed in accordance with the priority category funding requirement. The policy and procedures are available and will be provided upon request. While the Council did ensure the VOCA priority categories were met for FY2020 grant allocations, the policy and procedure were not approved by the Council until December 6, 2020. The policies and procedures will be implemented for the state fiscal year 2021 grant cycle and will be implemented with each subsequent funding cycle.*

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

FINDING 2019-205
Subrecipient eligibility is not adequately documented or reviewed for compliance with federal requirements of the Crime Victim Assistance program.

Type of Finding: Material Weakness, Noncompliance

CFDA Title: Crime Victim Assistance
CFDA Number: 16.575
Federal Award Number: VAGX-030, VAGX-060, VAGX-056, V2GX-0002, V2GX-0066
Program Year: October 1, 2014 to September 30, 2018; October 1, 2015 to September 30, 2019; October 1, 2016 to September 30, 2020; October 1, 2017 to September 30, 2021; October 1, 2018 to September 30, 2022
Federal Agency: Department of Justice
Compliance Requirement: Eligibility
Questioned Costs: None

Criteria: The Uniform Guidance given in the Code of Federal Regulations (CFR) 2 CFR 200.303 requires that a nonfederal entity receiving federal awards establish and maintain internal controls that provide reasonable assurance that the nonfederal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions in the federal award.

The terms and conditions of the grant award requires the State and its subrecipients to comply with the conditions of the Victims of Crime Act (VOCA). Any organization funded with VOCA assistance funding must meet eligibility criteria, which includes:

a. being operated by a public agency or nonprofit organization that provides services to victims of crime;
b. demonstrating effective victim services with financial support from non-VOCA funding; and
c. using volunteers to provide crime victim services.

Condition: Crime Victim Assistance grant activities are carried out through subrecipients that submit applications to the Department that include information to support compliance with the subrecipient eligibility requirements. There were 36 subrecipients identified as receiving grant funding. However, there are no documented controls procedures over the evaluation of each subrecipient application before funding was awarded.

We identified one subrecipient application that included a request to waive the volunteer eligibility requirement for award funding. There was no documentation that the waiver was evaluated or approved prior to the subrecipient being awarded funds.

Cause: There are no internal control procedures in place to ensure that the eligibility of subrecipients is correctly determined and documented. A portion of this is due to significant turnover at the Department during the audit period, including the executive director.

Effect: Federal funds could be passed through to subrecipients that do not meet the eligibility requirements applicable to the federal program.

Recommendation: We recommend that the Department implement internal control procedures to ensure an adequate review and determination of subrecipient eligibility is completed and documented in compliance with federal grant requirements.

Management's View: *The Council concurs with the finding. The Council developed policy and procedures to ensure eligibility requirements are reviewed and the process is documented to be compliant with federal requirements. The policy and procedures and the Eligibility Checklist are available and will be provided upon request. The policy will be implemented for the FY2021 grant cycle and implemented with each subsequent funding cycle.*

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

FINDING 2019-206
Subrecipient monitoring procedures are not adequate to ensure compliance with federal requirements for the Crime Victim Assistance program.

Type of Finding: Material Weakness, Material Noncompliance

CFDA Title: Crime Victim Assistance
CFDA Number: 16.575
Federal Award Number: VAGX-030, VAGX-060, VAGX-056, V2GX-0002, V2GX-0066
Program Year: October 1, 2014 to September 30, 2018; October 1, 2015 to September 30, 2019; October 1, 2016 to September 30, 2020; October 1, 2017 to September 30, 2021; October 1, 2018 to September 30, 2022
Federal Agency: Department of Justice

Compliance Requirement: Subrecipient Monitoring
Questioned Costs: None

The Code of Federal Regulations (CFR) 2 CFR 25.200 and 2 CFR 200.331 identify requirements for the Department when functioning as the pass-through entity providing subawards. The Department must evaluate each subrecipient's risk of noncompliance with subaward requirements to determine the extent of subrecipient monitoring completed. In addition, monitoring must also include a review of financial and performance reports required by the pass-through entity; follow up on any deficiencies identified in the subrecipient that are detected through audits, on-site reviews, and other means; and issuing a management decision for audit findings as required by 2 CFR 200.521.

The Department must also verify that every subrecipient is audited, as required by Subpart F – Audit Requirements of 2 CFR 200, when the subrecipient expends $750,000 or more in federal awards during the fiscal year.

Additionally, the Victims of Crime Act (VOCA) Victim Assistance Program Guidelines require the State to develop and implement a monitoring plan, which must include a risk assessment. The Victim Assistance Program Guidelines also require the State to conduct on-site monitoring at least once every two years.

Condition: We reviewed the Department's monitoring of subrecipients for fiscal year 2019 and noted the following issues:

- On-site monitoring visits were only completed for 14 of 36 subrecipients, or 39 percent, for the fiscal year 2018-2019 two-year period.
- There were no risk assessments completed for the fiscal year 2019 subrecipient monitoring activities.
- While there was evidence of reviews over the subrecipients' performance report process, it was not clear what was reviewed, or that the reports were reviewed for accuracy.
- Monitoring documentation did not provide evidence of an adequate review of each subrecipients' compliance with matching requirements to ensure that 20 percent of the funding comes from nonfederal sources. We also noted that 4 out of 6, or 67 percent, of the subrecipients tested did not meet the required 20 percent match.
- There was no evidence that the subrecipient monitoring included a review of the audit reports if the subrecipient exceeded $750,000 and required a single audit.
- The Department's review of subrecipients' corrective actions on deficiencies noted in audits was not documented. The Department also could not locate documentation to indicate a management decision on audit findings.

Cause: The Department did not have sufficient written policies and procedures related to subrecipient monitoring activities and the employees were not well educated in the program compliance requirements for this grant. High personnel turnover and the replacement of an executive director in January 2019 also contributed to the lack of structure and procedures that could prevent these errors from occurring.

Effect: Without adequate monitoring of subrecipients, the Department is exposed to an increased risk of expending funds for unallowable or unsupported costs. Poor subrecipient monitoring contributed to the reimbursement of unsupported or unallowable costs to subrecipients totaling $35,902.

Recommendation: We recommend that the Department implement procedures to ensure compliance with all of the requirements of a pass-through entity. We also recommend that the Department design and implement effective internal control procedures to ensure subrecipient monitoring activities are complete and appropriate.

Management's View: *The Council concurs with the finding. The Council has enhanced its monitoring procedures and are available upon request. The monitoring procedures are effective as of March 6, 2020. Council Grant Managers will follow the policy and procedure outlined to monitor subrecipients receiving Council funds.*

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

FINDING 2019-207
The Crime Victims Assistance grant was charged $35,902 of expenditures that were for unallowable activities and lacked appropriate supporting documentation.

Type of Finding: Significant Deficiency, Noncompliance

CFDA Title: Crime Victim Assistance
CFDA Number: 16.575
Federal Award Number: VAGX-030, VAGX-060, VAGX-056, V2GX-0002, V2GX-0066
Program Year: October 1, 2014 to September 30, 2018; October 1, 2015 to September 30, 2019; October 1, 2016 to September 30, 2020; October 1, 2017 to September 30, 2021; October 1, 2018 to September 30, 2022
Federal Agency: Department of Justice
Compliance Requirement: Activities Allowed or Unallowed, Allowable Costs/Cost Principles
Questioned Costs: Known $35,902; Projected $342,646

Criteria: The Uniform Guidance given in the Code of Federal Regulations (CFR) 2 CFR 200.303 requires that a nonfederal entity receiving federal awards establish and maintain internal controls that provide reasonable assurance that the nonfederal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions in the federal award.

Additionally, 2 CFR 200.53 describes an improper payment as any payment made for an incorrect amount or any payment where insufficient or lack of documentation prevents a reviewer from discerning whether a payment was proper.

Condition: We tested a sample of 61 transactions and found 12, or 19.7 percent, were for unallowed or unsupported activities. One expenditure of $952 was intended for another federal program, but was incorrectly coded to the Crime Victim Assistance program. Another expenditure of $117 was miscalculated and did not agree to supporting documentation. Additionally, there were 10 expenditures totaling $34,833 that did not agree to the supporting documentation submitted by subrecipients for reimbursement. The unsupported reimbursement requests ranged from $165 to $10,715.

Cause: The Department's internal control procedures were properly designed but not performed with a degree of accuracy necessary to prevent, or detect and correct, errors and unsupported portions within the reimbursement requests.

Effect: The Department reimbursed amounts to subrecipients that were not allowable or not adequately supported. The total value of unsupported or unallowable reimbursement identified in our sample is $35,902, which projects to questioned costs of $342,646.

Recommendation: We recommend that the Department strengthen internal controls over the processing of reimbursement requests to ensure reimbursements are adequately supported and for allowable activities.

Management's View: *The Council concurs with the finding. The Council strengthened its monitoring policies to ensure financial reimbursements submitted are accurate, allowable, and supported. A copy of the policy is available and will be provided upon request. The policies were approved by the Council on December 6, 2019; however, Council staff has been adhering to the policies since September 2019.*

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

FINDING 2019-208
Special reports and performance reports required for the Crime Victim Assistance grant were not reviewed for accuracy, contained errors, and were submitted after the due date.

Type of Finding: Significant Deficiency, Noncompliance

CFDA Title: Crime Victim Assistance
CFDA Number: 16.575
Federal Award Number: VAGX-030, VAGX-060, VAGX-056, V2GX-0002, V2GX-0066
Program Year: October 1, 2014 to September 30, 2018; October 1, 2015 to September 30, 2019; October 1, 2016 to September 30, 2020; October 1, 2017 to September 30, 2021; October 1, 2018 to September 30, 2022
Federal Agency: Department of Justice
Compliance Requirement: Reporting
Questioned Costs: None

Criteria: The Internal Control Integrated Framework published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) identifies control activities that help ensure management directives are carried out throughout the operation. Verifications, approvals, and authorizations are all control activities that support this objective.

The Uniform Guidance given in the Code of Federal Regulations (CFR) 2 CFR 200.303 requires that a nonfederal entity receiving federal awards establish and maintain internal controls that provide reasonable assurance that the nonfederal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions in the federal award.

The federal Victims of Crime Act (VOCA) grant award from the Office of Victims of Crime (OVC) requires the State to submit a Subgrant Award Report for each subgrantee within 90 days of awarding funds to subgrantees. The award terms and conditions require the State to submit quarterly performance reports on the performance metrics identified by OVC. The terms and conditions also require the State to submit a final performance report within 90 days after the end date of the award.

Condition: The following conditions related to reporting for the Crime Victim Assistance grant:

- Special Reporting
    - The Department had no documented control to ensure accurate and timely submission for special reporting. The same staff member completed and approved the subgrant award reports on the OVC application with no documentation indicating another staff member completed a review or approval.
    - We tested the subgrant award reports and noted 6 out of 6 subgrant award reports, or 100 percent, were submitted past the deadline. All of the reports were due September 30, 2018, and were not submitted until early November 2018.
- Performance Reporting
    - There was no documented review for accuracy of the quarterly or annual performance reports. Quarterly performance reports are submitted to the OVC, which accumulate

information for the annual performance report and the final performance report at the end of the grant period.

- We reviewed the 2018 annual performance report and the final report for the 2015 grant. Both the annual and final report deadlines were December 30, 2018; however, the reports were not submitted until February 27, 2019.
- We reviewed the Department's 4 quarterly performance reports and noted 1 out of 4 reports, or 25 percent, was submitted late. The deadline was November 15, 2018, but the report was not submitted until December 26, 2018.
- We reviewed 24 subrecipient reports and noted 2, or 8 percent, contained data entry errors that affect federal earmarking requirements:
  - One report had incorrect crime numbers for 5 of the victim categories.
  - Another report incorrectly reported 0 victims of Domestic or Family Violence instead of the 2 victims reported by the subrecipient.

Cause: The Department did not design and implement an effective internal control structure that includes a secondary review and approval of federal reports to help ensure accuracy and compliance with federal regulations. Additionally, the Department experienced significant turnover in program personnel during the audit period, including the executive director position.

Effect: Reports were submitted late and contained inaccurate information that does not represent the true picture of victims and categories of crime victims served by the program. The lack of internal control procedures over reporting resulted in noncompliance that went undetected by the Department. Additionally, inaccurate reporting of victim categories served further distorts the level of earmarking requirements achieved or not achieved by the program.

Recommendation: We recommend that the Department implement, strengthen, and document internal controls to ensure compliance with federal grant reporting requirements.

Management's View: *The Council concurs with the finding. The Council has developed policies and procedures to ensure that data is reviewed for accuracy and submitted timely. The policy and procedures are available and will be provided upon request. The policy was approved December 6, 2019. Due to Council staff shortages, the policy will be effective at the next VOCA quarterly due date (April 15, 2020) however, the Council employees will retroactively review and approve data submitted for FY2020.*

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

FINDING 2019-209

The Bureau of Facility Standards within the Department of Health and Welfare (Department) failed to complete health and safety surveys of long-term care facilities in a timely manner to ensure compliance with the Medicaid program.

Type of Finding: Noncompliance

CFDA Title: Medical Assistance Program (Medicaid)
CFDA Number: 93.777, 93.778
Federal Award Number: 1805ID5ADM, 1805ID5MAP, 1805IDIMPL, 1805IDINCT, 1905ID5ADM, 1905ID5MAP, 1905IDIMPL, 1905IDINCT
Program Year: October 1, 2017 to September 30, 2018; October 1, 2018 to September 30, 2019
Federal Agency: Health and Human Services
Compliance Requirement: Special Tests and Provisions #5 Provider Health and Safety Standards
Questioned Costs: None

Criteria: In the Social Security Act, Sections 1819 and 1919 establish requirements for the State to survey facilities to determine whether the facilities meet the requirements for participation in the Medicaid program. A survey is an evaluation tool used by the State that indicates whether or not Medicaid providers meet the prescribed health and safety standards.

Specifically, 42 *Code of Federal Regulations* (CFR) 488.330 gives the responsibility for certification to the State to perform surveys of long-term care facilities. Additionally, 42 CFR 488.308(a) indicates that the State must conduct a survey of each nursing facility not later than 15 months after the last day of the previous survey.

Condition: The Bureau of Facility Standards, a Bureau under the Division of Licensing and Certification for the Department, is responsible for conducting health and safety surveys for Medicaid providers within the required timeframes set by the *Uniform Guidance* and the Idaho Medicaid State Plan.

We identified 2 out of 19, or 11 percent, of providers reviewed did not have a survey completed within 15 months of the previous survey as required. The Bureau of Facility Standards completed one provider survey 20 months after the previous survey, while completing the other provider survey 18 months after the previous survey.

Cause: While the Bureau of Facility Standards attempts to ensure all facilities are surveyed within a period of time ranging from 12 to 15 months from the previous survey, they did not meet that goal. Completing surveys for each facility is an intensive and cumbersome process that takes considerable personnel resources. The limited resources combined with the necessity to prioritize unexpected follow-up surveys resulted in the two surveys being completed beyond the date anticipated to maintain compliance.

Effect: Delays in the completion of health and safety surveys increases the risk that a Medicaid provider may not be complying with critical health and safety standards, thus putting clients at risk. Additionally, this type of noncompliance could allow a provider to remain eligible and continue to receive payments for Medicaid claims that would otherwise be denied if the provider were rendered ineligible.

Recommendation: We recommend that the Department ensure that provider health and safety surveys are completed in 15-month timeframe required by the *Uniform Guidance* 42 CFR 448.308(a) and the Idaho State Medicaid Plan.

Management's View: *The Department agrees with this finding. As indicated in the legislative auditor's comments about the cause of this finding, the Bureau of Facility Standards within the Department's Licensing and Certification Division attempts to ensure all facilities are surveyed within a period of time ranging from 12 to 15 months from the previous survey. There are times, however, that limited resources combined with the necessity to prioritize unexpected follow-up surveys or complaint investigations can occasionally result in surveys being completed beyond the date anticipated to maintain compliance.*

We have taken several steps to improve performance in this area. The goal of the steps we have taken is to find alternative ways to get report review and other survey-related activities accomplished so we free as much surveyor time as possible to concentrate on conducting the on-site surveys.

- *The Department maintains a contract with Healthcare Management Solutions to provide Survey Minimum Qualifications Tested (SMQT) survey staff to help supplement the bureau's survey teams with contracted surveyors. The Centers for Medicare and Medicaid Services (CMS) requires that all staff conducting federal certification surveys on behalf of CMS are SMQT-qualified. SMQT consists of courses and a test that surveyors must pass in order to survey on behalf of CMS.*
- *We hired a part-time supervisor who is assisting with the review of survey reports and providing additional help to the Long-Term Care (LTC) Supervisors.*

- *We continue to work with staff and, with the assistance of CMS Seattle survey staff, are exploring methods to improve efficiency on survey with the hope of completing surveys in less time without compromising the quality of the survey.*
- *We hired a part-time, former LTC supervisor, with extensive experience, assisting with Plan of Correction review and the performance of phone/mail follow-ups to free SMQT qualified survey staff to survey.*
- *We hired two part-time RNs to handle the Certified Nurse Aid abuse case work to free SMQT qualified survey staff to survey.*
- *We are cross training two surveyors from another program to assist with complaint investigations and revisit surveys to help us complete regular recertification surveys on time when unexpected complaints or follow-up surveys occur.*

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

FINDING 2019-210
Two federal reimbursement requests were submitted for the Crime Victim Assistance program for a total of $92,294 in excess of immediate cash needs as identified on the supporting documentation.

Type of Finding: Significant Deficiency, Noncompliance

CFDA Title: Crime Victim Assistance
CFDA Number: 16.575
Federal Award Number: VAGX-030, VAGX-060, VAGX-056, V2GX-0002, V2GX-0066
Program Year: October 1, 2014 to September 30, 2018; October 1, 2015 to September 30, 2019; October 1, 2016 to September 30, 2020; October 1, 2017 to September 30, 2021; October 1, 2018 to September 30, 2022
Federal Agency: Department of Justice
Compliance Requirement: Cash Management
Questioned Costs: Known $92,294; Projected $401,703

Criteria: The Code of Federal Regulations (CFR) 31 CFR 205.11 requires the State to minimize the time elapsing between the transfer of funds from the United States Treasury and the State's payout of funds for federal assistance program purposes. The State must limit the amount of funds transferred to the minimum required to meet the State's actual and immediate cash needs.

The Uniform Guidance given in 2 CFR 200.303 requires that a nonfederal entity receiving federal awards establish and maintain internal controls that provide reasonable assurance that the nonfederal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions in the federal award.

Condition: We identified 2 out of 15, or 13 percent, cash draws reviewed that did not reconcile to the amount of immediate cash needs for the Crime Victim Assistance program. This is a reimbursement grant, and weekly cash requests must be supported by evidence of expended funds. These draws requested payment in excess of the program's needs by a total of $92,294. The Department detected one error of $92,194 that occurred on October 18, 2018 in the process of preparing the next program cash draw request. Correction of the error was accomplished with an offset to future draws between November 9, 2018 and December 13, 2018. The $100 error was not detected by the Department, but was resolved with the proceeding cash draw request.

Cause: The amount of each cash draw is calculated by taking different variables into considerations, such as total program expenditures, program income, State match requirements, cash clearance patterns, and

prior cash draws requested. While the cash draw calculations are initially reviewed, there is no review completed of the cash draw request data entry. Errors are often detected and corrected with subsequent cash draws, but not all errors may be corrected in a timely manner depending on the timing of the cash draw requests and the error amounts.

Effect: The total known noncompliance and questioned costs are $92,294, which projects to $401,703. Without effective internal controls in place, there is an increased risk of unsupported requests for payment resulting in noncompliance with federal requirements.

Recommendation: We recommend that the Department implement or strengthen the cash draw control procedures to ensure that draws are accurate and compliant with federal requirements.

Management's View: *The Department disagrees with this finding. The Department believes the internal controls established and maintained do provide reasonable assurance that the Department complies with federal award requirements. This is demonstrated by the fact that the errors referenced, were detected and corrected. Further, the Department disputes the questioned cost amount as the funds that were pre-drawn in error have already been returned. This is stated in the Condition above.*

Auditor's Concluding Remarks: While the Department did identify and correct these errors when completing subsequent draw down requests, it took a period of 8 weeks to correct the overdrawn amount and controls intended to ensure the request is completed accurately and with adequate supporting documentation failed. Further, projected questioned costs are intended to provide an estimate of the potential impact of the weakness, by applying the sample error rate to the total population resulting in estimated errors of $401,703 had 100% of the transactions been reviewed.

IDAHO POTATO COMMISSION (Commission)

FINDING 2019-211

The Commission is not performing subrecipient risk assessments, monitoring subrecipient activities, or reviewing subrecipient audits as required for the Specialty Crop Block Grant program.

Type of Finding: Material Weakness, Noncompliance

CFDA Title: Specialty Crop Block Grant Program – Farm Bill
CFDA Number: 10.170
Federal Award Number: 15SCGPID0015, AM170100XXXXG010, AM180100XXXXG013
Program Year: September 30, 2015 through September 29, 2018; September 30, 2017 through September 29, 2020; September 30, 2018 through September 30, 2021
Federal Agency: Department of Agriculture
Compliance Requirement: Subrecipient Monitoring
Questioned Costs: None

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

The following relevant definitions are in 2 CFR 200:

- Pass-through entity: A nonfederal entity that provides a subaward to a subrecipient to carry out part of a federal program.

- Subaward: An award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a federal award received by the pass-through entity.
- Subrecipient: A nonfederal entity that receives a subaward from the pass-through entity to carry out part of a federal program.

The requirements for pass-through entities are in 2 CFR 200.331, which states that all pass-through entities must, among other requirements, perform the following:

- Ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward.
    - Federal award identification
    - Federal Award Identification Number (FAIN)
    - Federal award date of award to the recipient by the federal agency
    - Subaward period of performance start and end dates
    - Amount of federal funds obligated by this action by the pass-through entity to the subrecipient
    - Total amount of federal funds obligation to the subrecipient by the pass-through entity, including the current obligation
    - Total amount of federal award committed to the subrecipient by the pass-through entity
    - Federal award project description
    - Name of federal awarding agency, pass-through entity, and contact information for awarding office of the pass-through entity
    - Catalog of Federal Domestic Assistance (CFDA) number and name
    - Identification of whether the award is research and development
    - Indirect cost rate for the federal award
- Evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward.
- Consider imposed specific subaward conditions upon a subrecipient, if appropriate, as described in 2 CFR 200.207.
- Monitor activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes; in compliance with federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.
- Verify that every subrecipient is audited as required by Subpart F – Audit Requirement, and follow-up on the results of those audits.

Condition: The Idaho State Department of Agriculture (ISDA) receives federal funds from the United States Department of Agriculture (USDA) under the Specialty Crop Block Grant Program. A portion of this grant is identified as research and development (R&D) and a portion of that R&D amount is subgranted to the Commission, who in turn subgrants it to the University of Idaho where the related research is actually performed. This arrangement establishes the Commission as a pass-through entity.

The Commission is in compliance with some, but not all, of the pass-through entity requirements as follows:

- The Commission has only one subrecipient and is familiar with its personnel and operations, but does not have a formal procedure in place to document the risk of noncompliance with federal statutes, regulations, and the terms and conditions of the award, as required.
- The Commission stated that they review subrecipient quarterly and annual reports and regularly checks on the progress of the R&D project, but no documentation was available to support that these activities occurred.
- The Commission does not verify that its subrecipient was audited as required or complete a review of findings and issuance of a management decision.

Cause: The Commission was not aware of the subrecipient monitoring requirements associated with being a federal grant pass-through entity.

Effect: Assessing the risk of subrecipient noncompliance allows a pass-through entity to determine the proper level of monitoring activities. Without the risk assessment, a pass-through entity may not conduct monitoring procedures at a sufficient level to detect noncompliance.

We also obtained a copy of the University of Idaho fiscal year 2019 audit report and confirmed there were no findings related to this federal program; however, subrecipient audit reports may identify internal control issues and noncompliance with the requirements of the pass-through federal program. If the Commission does not collect and review these reports, the issues would remain unresolved.

Recommendation: We recommend that the Commission design and implement procedures to ensure compliance with pass-through entity requirements, including documenting risk assessment, obtaining required audits from subrecipients, and performing other required monitoring procedures.

Management's View: *In reviewing the finding, Idaho Potato Commission agrees there is not a risk assessment, or monitoring of activities, or review of subrecipient audit reviews.*

Idaho Potato Commission received a risk assessment report and questionnaire from Idaho State Department of Agriculture that we will be implementing at the start of each project prior to rewarding the grant. This will review the institutions size and complexity of the program, prior compliance and experience, their management systems, and single audits. At this time the terms and conditions of each individual grant will be discussed and have a written agreement signed between University of Idaho and Idaho Potato Commission. The Industry Relations Director will go through the forms with the University of Idaho researcher in person to get the answers. These forms and agreements will be placed in each grants file to be reviewed when needed.

We are implementing a procedure regarding the review process of the quarterly and annual reports and checks on the progress of the project. We will originally have it sent to the legal/finance assistant for review and finalized by the Industry Relations Director.

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

FINDING 2019-212
The Commission does not have procedures in place to ensure that subrecipients are complying with the cost principles for federal awards for the Specialty Crop Block Grant program.

Type of Finding: Material Weakness

CFDA Title: Specialty Crop Block Grant Program – Farm Bill
CFDA Number: 10.170
Federal Award Number: 15SCGPID0015, AM170100XXXXG010, AM180100XXXXG013
Program Year: September 30, 2015 through September 29, 2018; September 30, 2017 through September 29, 2020; September 30, 2018 through September 30, 2021
Federal Agency: Department of Agriculture
Compliance Requirement: Allowable Costs/Cost Principles
Questioned Costs: Projected $7,355

Criteria: The Code of Federal Regulations (CFR) *Uniform Administration Requirements, Costs Principles, and Audit Requirements for Federal Awards* (2 CFR 200.303) states that nonfederal entities

must establish and maintain effective internal control over the federal award that provides reasonable assurance that the nonfederal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

The basic cost principles for federal grants are in 2 CFR 200.400, which states that the application of these cost principles is based on the fundamental premises that: (a) The nonfederal entity is responsible for the efficient and effective administration of the federal award through the application of sound management practices and (b) The nonfederal entity assumes responsibility for administering federal funds in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the federal award.

Condition: The Commission receives a subgrant from the Idaho State Department of Agriculture for research and development (R&D) activities under the Specialty Crop Block Grant program. The Commission then passes these funds through to a subrecipient, the University of Idaho (University), where the related research is performed.

The University incurs costs related to the grant and sends the Commission requests for reimbursement. The Commission has procedures in place to review the requests to ensure that supporting ledgers agree to the total amount requested, the dates of the costs requested for reimbursement are within the approved period, and the total dollar amount reimbursed is within the approved budget. However, reimbursement requests are not reviewed to ensure that the costs are in compliance with the cost principles for federal awards in 2 CFR 200.

Cause: The Commission was unaware of the requirement, as a federal grant pass-through entity, to ensure that subrecipients are complying with the cost principles for federal awards.

Effect: The Commission processed nine subrecipient reimbursement transactions in State fiscal year 2019. We tested five transactions and identified one in which there was no documentation to support some of the expenditures requested for reimbursement. This error projected to $7,355 in possible questioned costs.

Without procedures in place to identify compliance with federal cost principles, the Commission increases the risk that it may reimburse a subrecipient for costs that are unallowable for the federal program.

Recommendation: We recommend that the Commission design and implement procedures to detect and prevent reimbursement of unallowable costs.

Management's View: *In reviewing the finding, we agree Idaho Potato Commission needs to strengthen the internal control in reviewing the expenditures to ensure that the costs are in compliance with the cost principles for federal awards in CFR 200.*

To ensure this, the Legal/Finance Assistant will review each receipt along with the cost principles and terms and conditions for each grant. Any questions or concerns regarding any expenditures will be relayed back to University of Idaho for better explanations or corrections. After corrections, the backup and ledger will be further reviewed by the Industry Relations Director who will sign off on the agreement to send University of Idaho payment and finalized documents to Idaho State Department of Agriculture for reimbursement.

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

FINDING 2019-213

The Commission does not have procedures in place to ensure that subrecipients are not suspended or debarred from participation in federal grants prior to entering into a subaward contract.

Type of Finding: Significant Deficiency, Noncompliance

CFDA Title: Specialty Crop Block Grant Program – Farm Bill
CFDA Number: 10.170
Federal Award Number: 15SCGPID0015, AM170100XXXXG010, AM180100XXXXG013
Program Year: September 30, 2015 through September 29, 2018; September 30, 2017 through September 29, 2020; September 30, 2018 through September 30, 2021
Federal Agency: Department of Agriculture
Compliance Requirement: Procurement and Suspension and Debarment
Questioned Costs: None

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

The CFR at 2 CFR 200.213 states that nonfederal entities are subject to the non-procurement debarment and suspension regulations in 2 CFR part 180. These regulations restrict awards, subawards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities.

A covered transaction is defined in 2 CFR 180.200 as a non-procurement or procurement transaction that is subject to the prohibitions of this part. It may be a transaction at (a) the primary tier, between a federal agency and a person, or (b) a lower tier, between a participant in a covered transaction and another person.

The suspension and debarment requirements in 2 CFR 180.300 state that, when entering into a covered transaction with another person at the next lower tier, entities must verify that the person with whom you intend to do business is not excluded or disqualified. This can be accomplished by (a) checking the System for Award Management (SAM) for exclusions, (b) collecting a certification from that person, or (c) adding a clause or condition to the covered transaction with that person.

Condition: The Commission receives a subgrant from the Idaho State Department of Agriculture for research and development (R&D) activities under the Specialty Crop Block Grant program. The Commission then passes these funds through to a subrecipient, the University of Idaho (University), where the related research is performed.

The Commission passed through the federal awards to a subrecipient, which is a covered non-procurement transaction, and the suspension and debarment requirements apply. The Commission did not verify that the University was not suspended or debarred prior to entering into a subaward contract.

Cause: The Commission was unaware of the requirement, as a federal grant pass-through entity, to ensure that subrecipients are not suspended or debarred prior to entering into a subaward contract.

Effect: Our testing found that the Commission's subrecipient was not suspended or debarred, so no federal funds were paid in error; however, without procedures in place to ensure subrecipients are checked before the Commission enters into a subaward contract, federal grant funds could be paid to a suspended or debarred party.

Recommendation: We recommend that the Commission design and implement procedures to ensure that subrecipients are checked for suspension or debarment prior to entering into a subaward contract.

Management's View: *Idaho Potato Commission has reviewed the findings and agrees there is no documentation stating the Commission verified that the University of Idaho was not suspended or debarred prior to entering into a subaward contract.*

Idaho Potato Commission will use the website SAM.gov for a printed document stating they are active and show the expiration date for the file. This will ensure compliance with the suspension and debarment.

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

OFFICE OF SPECIES CONSERVATION (Office)

FINDING 2019-214

The Office of Species Conservation did not comply with State procurement guidelines or appropriation laws by paying subgrantee vendors $681,043 directly on behalf of another State agency during fiscal years 2018 and 2019.

Type of Finding: Significant Deficiency, Noncompliance

CFDA Title: Pacific Coast Salmon Recovery – Pacific Salmon Treaty Program
CFDA Number: 11.438
Federal Award Number: NA14NMF4380304, NA15NMF4380233, NA16NMF4380334, NA17NMF4380178; NA18NMF4380270
Program Year: July 1, 2014 to June 30, 2019; July 1, 2015 to June 30, 2020; July 1, 2016 to June 30, 2021; July 1, 2017 to June 30, 2022; July 1, 2018 to June 30, 2023
Federal Agency: Department of Commerce
Compliance Requirement: Procurement and Suspension and Debarment
Questioned Costs: None

Criteria: The Code of Federal Regulations (CFR) 2 CFR 200.317 requires a state to follow the same policies and procedures it uses for procurements from its nonfederal funds. Additionally, 2 CFR 200.318 requires the state to maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts.

Idaho Code, Section 67-5711C, requires all construction contracts for public works to be awarded to the lowest responsible and responsive bidder in a competitive sealed bidding procedure.

Additionally, Idaho Code, Section 67-3516(1), states that the Legislature passes an appropriation that provides an agency with spending authority and creates a fixed budget beyond which the agency may not expend.

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

Condition: The Office passed federal funds through to another State agency as a sub-grantee from the Pacific Coast Salmon Recovery grant. The sub-grantee requested that the Office pay certain vendors directly to aid in the timely completion of a project at the end of fiscal year 2018 and into fiscal year 2019. At that time, the Office entered into a contract with the sub-grantee to pay the vendors directly on behalf of

the sub-grantee. The Office paid vendors a total of $504,595 in fiscal year 2018 and $176,448 in fiscal year 2019 on behalf of the sub-grantee State agency.

The Office paid vendors based on the request of the sub-grantee, and there was no evidence that the Office ensured competitive sealed bidding procedures were followed prior to paying the vendors. Competitive sealed bidding procedures may have been followed by the sub-grantee, but there is no evidence that the Office verified those procedures were completed prior to making payment to the vendors.

The sub-grantee also continued to manage the contract and related project. The Office did not monitor the performance of the work completed prior to paying the vendors.

Cause: The Office made the payments directly to the vendors "solely to get around limitations imposed by the subgranted agency's appropriation" enacted by the Legislature. This was viewed by agency personnel as an acceptable alternative method "to get the job done" instead of the sub-grantee requesting a supplemental appropriation.

Effect: The Office did not comply with 2 CFR 200.317 to follow State procurement guidelines or 2 CFR 200.318 that requires the State to maintain oversight to ensure that contractors perform according to the contracted terms. Additionally, the Office's actions assisted the sub-grantee agency in noncompliance with the Idaho Code, Section 67-3516(1), appropriation law.

Recommendation: We recommend that the Office discontinue making payments on behalf of their sub-grantees for which they have not contracted with the vendor nor monitored the contract for compliance with the grant agreement as a way to circumvent appropriation limitations. We further recommend that the Office implement policies to ensure compliance with State procurement requirements.

Management's View: *In order to ensure that OSC "discontinue[s] making payments on behalf of their subgrantees for which they have not contracted with the vendor nor monitored the contract for compliance", OSC will establish communications and processes that comply with 2 CFR 200.303, 317, 318, and Idaho Code Sections 67-3516(1), 67-571l C.*

OSC will ensure adequate training in State procurement practices, Internal Controls, and Uniform Guidance under 2 CRF 200 related to the management of grant pass through funds is provided to all relevant staff.

OSC will continue to evaluate all payment requests to ensure adherence to State procurement policies and Federal Uniform Guidance as noted in the codes listed above. This process is currently being done through an internal control process which requires oversight by the Financial Officer and Administrator, with Legal Counsel guidance as needed, into any requests from other agencies and vendors. OSC will neither process nor pay for any invoices that are outside the scope of its own contracts.

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

FINDING 2019-215
Required procedures for ensuring the Office does not enter into a covered transaction with a suspended or debarred subrecipient or vendor were not documented sufficiently to demonstrate compliance for a portion of the fiscal year.

Type of Finding: Significant Deficiency, Noncompliance

Related to Prior Finding: 2018-213

CFDA Title: Pacific Coast Salmon Recovery – Pacific Salmon Treaty Program
CFDA Number: 11.438
Federal Award Number: NA14NMF4380304, NA15NMF4380233, NA16NMF4380334, NA17NMF4380178, NA18NMF4380270
Program Year: July 1, 2014 to June 30, 2019; July 1, 2015 to June 30, 2020; July 1, 2016 to June 30, 2021; July 1, 2017 to June 30, 2022; July 1, 2018 to June 30, 2023
Federal Agency: Department of Commerce
Compliance Requirement: Procurement and Suspension and Debarment
Questioned Costs: None

Criteria: The Code of Federal Regulations (CFR) (2 CFR 180) prohibits nonfederal entities from entering into covered transactions with parties that are suspended or debarred. All nonprocurement transactions entered into by a recipient (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR section 180.215. 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.

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

Condition: We reviewed three sub-awards for which there was not sufficient evidence demonstrating the Office had verified subrecipients were not suspended or debarred prior to entering into a covered transaction for the Pacific Coast Salmon Recovery grant. Documentation was provided that indicated the Office checked the SAM website for each of the subrecipients; however, we could not verify from the documentation provided that this review occurred prior to entering into the covered transaction. Sub-awards were made in November 2018, and the Office put new procedures into place in March 2019 for suspension and debarment.

Cause: Prior to the 2018 single audit, the Office was unaware of the requirement to retain documentation to provide evidence that SAM verifications were performed prior to entering into a covered transaction with an entity at a lower tier. The Office provided corrective action plans with the 2018 Single Audit Report that included the new procedures implemented in March 2019; however, subawards for State fiscal year 2019 were made in November 2018 prior to implementation of new procedures.

Effect: We did not identify suspended or debarred vendors receiving federal funds during our testing. However, the lack of procedures and consistent internal controls intended to identify suspended or debarred vendors before federal payments are made increases the risk that the Office may enter into covered transactions with suspended and debarred parties.

Recommendation: A corrective action plan has already been implemented by the Office. We recommend that the Office continue to follow new procedures to ensure sufficient documentation is maintained to comply with suspension and debarment requirements.

Management's View: *In March 2019, OSC implemented a SAM status check through www.sam.gov for each subrecipient. The status and expiration date are recorded in a spreadsheet and timestamped PDFs to document these actions are saved to a DUNS folder. While a SAM status check was done in the past, saving a timestamped PDF is a confirmation of this practice and provides documentation of the timing of the check.*

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

IDAHO TRANSPORTATION DEPARTMENT (Department)

FINDING 2019-216

Internal control procedures are not designed or implemented effectively to ensure compliance with the suspension and debarment requirements of the Federal Highway Administration (FHWA) Research and Development (R&D) grant.

Type of Finding: Significant Deficiency, Noncompliance

CFDA Title: Highway Planning & Construction
CFDA Number: 20.205
Federal Award Number: N4510.819, N4510.831
Program Year: October 1, 2017 to September 30, 2018; October 1, 2018 to September 30, 2019
Federal Agency: Department of Transportation
Compliance Requirement: Procurement and Suspension and Debarment
Questioned Costs: None

Criteria: The Code of Federal Regulations (CFR) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (2 CFR Part 180.300) requires grantees to verify an entity is not suspended or debarred or otherwise excluded before entering into a covered transaction.

Covered transactions, as defined by 2 CFR 180.220, are those procurement contracts for goods and services awarded under a non-procurement 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 nonfederal entity must establish and maintain effective internal control over the federal award that provides reasonable assurance that the nonfederal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Condition: The Department could not provide evidence that R&D contracts included a certification clause or demonstrate that they verified the vendors were not suspended or debarred prior to entering into covered transactions with the vendors. There were a total of 16 covered transactions, 12 were not verified.

Cause: The staff over the R&D contracts were not aware of the suspension and debarment compliance requirements.

Effect: We did not identify suspended or debarred vendors receiving federal funds during our testing; however, the lack of implemented controls intended to identify suspended or debarred vendors before federal payments are made increases the risk that the Department may enter into covered transactions and make payments to vendors that are suspended or debarred.

Recommendation: We recommend that the Department strengthen internal controls over suspension and debarment by implementing control policies and procedures to verify that vendors are eligible to enter into agreements with the Department and that they are not suspended or debarred prior to entering into covered transactions.

Management's View: *The Idaho Transportation Department (ITD) concurs with the audit finding and recommendation. ITD has updated the Research Program Manual to include both the policy and procedure to ensure that all Research & Development grants are checked against the federal database*

"System for Awards Management" (SAM). This information will be retained in the contract file for that entity in ProjectWise.

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

IDAHO DEPARTMENT OF WATER RESOURCES (Department)

FINDING 2019-217

The Schedule of Expenditures of Federal Awards (SEFA) was understated by $775,322 for the Pacific Coast Salmon Recovery grant.

Type of Finding: Significant Deficiency

CFDA Title: Pacific Coast Salmon Recovery – Pacific Salmon Treaty Program
CFDA Number: 11.438
Federal Award Number: NA14NMF4380304, NA15NMF4380233, NA16NMF4380334, NA17NMF4380178, NA18NMF4380270 (subgrant)
Program Year: July 1, 2014 to June 30, 2019; July 1, 2015 to June 30, 2020; July 1, 2016 to June 30, 2021; July 1, 2017 to June 30, 2022; July 1, 2018 to June 30, 2023 (subgrant)
Federal Agency: Department of Commerce
Sub-Grant Agency: Idaho Office of Species Conservation
Requirement: Code of Federal Regulations (CFR) 2 CFR 200.510(b)
Questioned Costs: None

Criteria: The Code of Federal Regulations (CFR) 2 CFR 200.510(b) requires the State to prepare a SEFA for the fiscal year that must include the total federal awards expended.

State agencies are required to report federal expenditures incurred for each federal program during the State fiscal year to the Office of the State Controller (SCO) through the SEFA closing package. The SCO provides instructions on the completion of the closing package. Those instructions indicate that agencies should complete the SEFA closing package if the agency received and expended any direct or subrecipient federal awards during the fiscal year.

Condition: The Department receives federal funding from the Office of Species Conservation for the Pacific Coast Salmon Recovery grant. A total of $236,783 in expenditures was reported in fiscal year 2019 for the Pacific Coast Salmon Recovery grant. The Department also received an additional $775,322 in federal funding to purchase water rights; however, the Department did not include this additional amount on the total SEFA amount reported.

Cause: The Department's current process used to compile the SEFA involves a review of only the Federal Grant Fund expenditures; however, the Department recorded the water rights purchase using the Water Resources Board Revolving Development Fund. This fund is used for the purpose of tracking expenditure decisions by the Idaho Water Resources Board. In the process, the Department failed to include the water rights purchase expenditure in the SEFA compilation.

Effect: The Department understated the Pacific Coast Salmon Recovery grant expenditures by $775,322. This does not have an effect on the statewide SEFA.

Recommendation: We recommend that the Department work to obtain a better understanding of the reporting requirements for federal funds and establish policies and procedures to ensure federal dollars spent by the Department are accurately reported.

Management's View: *Idaho Department of Water Resources (IDWR) received an update memo regarding this finding on March 9, 2020. After receiving the update memo, IDWR reviewed all open federal awards to verify all expenditures are recorded or tracked through spreadsheets and reconciled with the State Controller's Office (SCO) monthly reports. Prior to submitting the Schedule of Expenditures of Federal Awards (SEFA) IDWR's fiscal staff will create a memo requesting all federal award managers verify purchases that were made using federal funds.*

Federal funds transferred to the Idaho Water Resource Board (IWRB) Revolving Development Fund will be tracked on the monthly IWRB balance sheets to ensure compliance with federal fund reporting requirements.

IDWR will include the understatement of $775,322 in FY 2019 on the FY 2020 SEFA and include a note disclosing the misstatement on the FY 2019 SEFA.

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

FINDING 2019-218
Internal controls over the review of performance reports for the Pacific Coast Salmon Recovery grant are not sufficiently documented.

Type of Finding: Significant Deficiency

CFDA Title: Pacific Coast Salmon Recovery – Pacific Salmon Treaty Program
CFDA Number: 11.438
Federal Award Number: NA14NMF4380304, NA15NMF4380233, NA16NMF4380334, NA17NMF4380178, NA18NMF4380270 (subgrant)
Program Year: July 1, 2014 to June 30, 2019; July 1, 2015 to June 30, 2020; July 1, 2016 to June 30, 2021; July 1, 2017 to June 30, 2022; July 1, 2018 to June 30, 2023 (subgrant)
Federal Agency: Department of Commerce
Sub-Grant Agency: Idaho Office of Species Conservation
Compliance Requirement: Reporting
Questioned Costs: None

Criteria: The Internal Control Integrated Framework published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) identifies control activities that help ensure management directives are carried out throughout the operation. Verifications, approvals, and authorizations are all control activities that support this objective.

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

Condition: The Department is required to submit semi-annual performance reports for each open project and a final performance report for each closed project. These reports are completed by the program manager and reviewed by the section manager; however, evidence showing the review of the performance reports was not retained.

Cause: The Department's internal control procedures were not designed to retain evidence of the review performed over performance reports.

Effect: Without appropriate internal controls, the Department may submit performance reports with incomplete or inaccurate information required by the grant agreement.

Recommendation: We recommend that the Department design and implement internal controls to improve the documentation of the review of performance reports.

Management's View: *IDWR will implement the following processes as agency controls for reporting performance/progress for grant awards from the Pacific Coast Salmon Recovery Fund and for all federal awards:*

- *Award manager creates a draft version of the performance/progress report.*
- *Award manager emails the draft version to the manager's supervisor for review.*
- *Supervisor includes edits and offers comments on the draft version.*
- *Supervisor emails the draft version back to the award manager.*
- *Award manager incorporates edits and comments from supervisor.*
- *Award manager completes the performance report and sends it on to the awarding agency for review. Copy of email is sent to supervisor.*
- *Award manager notifies their supervisor that the awarding agency has reviewed and accepted the performance report.*

This review process will be implemented for all federal awards requiring performance/progress reports submitted to the awarding agency.

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

STATE OF IDAHO
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

MANAGEMENT'S BASIC FINANCIAL STATEMENTS FINDINGS CORRECTIVE ACTION PLAN

STATE OF IDAHO
CONTROLLER'S OFFICE
BRANDON D WOOLF

February 3, 2020

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

Dear Ms. Renfro,

Enclosed with this letter is the State of Idaho's Corrective Action Plan and Summary Schedule of Prior Audit Findings for the fiscal year 2019 Internal Control Report related to the Comprehensive Annual Financial Report.

The State's Corrective Action Plan and Summary Schedule of Prior Audit Findings are a compilation of information provided to us by the applicable state agencies. They are prepared in conjunction with your fiscal year 2019 Comprehensive Annual Financial Report audit.

We appreciate the efforts of the Idaho Legislative Services Office in completing the Comprehensive Annual Financial Report audit for the State for fiscal year 2019. If you have any questions regarding the Corrective Action Plan or Summary Schedule of Prior Audit Findings, please do not hesitate to contact our office.

Sincerely,

Brandon D Woolf
State Controller

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



Corrective Action Plan
For the fiscal year ended June 30, 2019

Office of the State Controller

Finding Number 2019-101: The Office's internal review process did not prevent or detect misstatements in the statewide CAFR.

Related to Prior Finding: 2018-101

Corrective Action: The State Controller's Office acknowledges the misstatements and presentation errors identified by the auditors. Most errors were corrected prior to the issuance of the financial statements. The office will evaluate and make improvements to the internal review procedures and the related instructions for the compilation of the CAFR this spring and will create automated trend analysis and comparisons to identify variances and incorrect information.

Due to errors identified in financial information provided by component units, the office will communicate with the parties to ensure correct information is submitted with the auditor's signature prior to the first draft of the CAFR being submitted.

Anticipated Corrective Action Date: The State Controller's Office will complete the corrective actions by June 30, 2020.

Responsible for Corrective Action: Tiffini LeJeune
Phone: 208-334-3100
Tlejeune@sco.idaho.gov
700 West State St., Fl. 5
Boise, ID 83720

Idaho Department of Health and Welfare

Finding Number 2019-102: The Department did not have a current evaluation of the adequacy of internal controls for a service organization responsible for processing $230 million in pharmacy expenditure claims.

Related to Prior Finding: N/A

Corrective Action: The Department agrees with the finding as a control weakness. The Department will strengthen internal communications and controls. The Division of Medicaid Contract Managers will review

critical deliverables, as outlined in each contract, with their contract monitors to ensure contract monitoring activities are current and delivery of reports for review and acceptance are timely and within requirements.

DHW Internal Audit will include Contract Managers and the Division Audit Liaison on all correspondence to ensure audit deliverables and timelines are being fulfilled. Internal Audit will also continue to review and evaluate the Standards for Attestation Engagements ("SSAE") reports in a timely manner in accordance with our procedures.

These changes will ensure DHW Internal Audit and related external parties, to include Legislative Audit Services, receive requested information, and approve any adjustments to timelines.

The Division of Medicaid will add additional contract language during the next amendment(s) to include, the contractor will submit annual SSAE and System and Organization Controls ("SOC") reports to the Department within 15 days of the issued audited report.

Anticipated Corrective Action Date: The Division of Medicaid and the Division of Management Services will complete the corrective actions by March 31, 2020.

Responsible for Corrective Action: Ryan Smith
Phone: 208-334-5814
Ryan.Smith@dhw.idaho.gov
450 W State St., Fl. 10
Boise, ID 83702

Finding Number 2019-103: Capital assets in progress and capitalized intangible asset costs could be overstated and not in compliance with Governmental Accounting Standards Board Statement (GASB) Statement No. 51 requirements.

Related to Prior Finding: N/A

Corrective Action: The Department partially agrees with this finding.

We agree with the noted condition that some of the expenditures charged to intangible assets in development included costs, like training, that were capitalized contrary to Governmental Accounting Standards Board ("GASB") Statement No. 51.10 and 51.14 and the Department's Financial Policy. The Bureau of Financial Services will strengthen its training, procedures, and documentation in order to ensure that costs are recorded in accordance with GASB Statement No. 51.

The Department disagrees with the condition that $7,882,223 charged to the Ongoing Medicaid Modernization ("OMM") project did not meet the capitalization requirements of GASB Statement No. 51.While the title of the project in DHW's system indicates "ongoing", the OMM project includes an incremental approach that is intended to make substantial improvements to the Medicaid eligibility system based on objectives and funding commitments that are established annually for each discrete initiative. The objective of the project is to avoid costly full-scale system replacement through incremental modernization improvements. Individual project deliverables are defined annually based on stakeholder

needs, state and federal regulations, and emerging program requirements. The OMM Advanced Planning Documents (APDs), define incremental objectives, with estimated completion and release dates, for each individual discrete component, rather than the project as a whole. We believe the level of documentation performed for each component meets the standards set in GASB Statement No. 51. In the future, the Bureau will proactively communicate procedures to our audit partners on how the information concerning the nature of project costs is accumulated and distinguished for financial reporting. The Department will report adjustments to subsequent year's capital assets closing package, to incorporate accumulated cost and amortization of completed OMM components into the "asset in production" section of the report.

The Department disagrees with the condition that the $6,855,423 in expenditures included for Medicaid Management Information System (MMIS) should have been expensed, rather than capitalized, since the software was substantially complete and operational in 2012. The charges to the MMIS project are reflective of system modifications with determined project objectives, funding commitments, and effort of achieving required levels of service capacity. Examples of some functionalities and efficiencies included in the reported outlays include automation of provider enrollment processes and implementation of system changes to support a new health plan. Based on the results of these activities, the Department deems the capitalization of the modification costs to be appropriate and consistent with GASB Statement No 51.15 which states that outlays associated with modification of software in operation should be capitalized if such modification results in an increase of functionality, efficiency, or extension of the useful life of the software.

Anticipated Corrective Action Date: The Division of Management Services will complete the corrective actions by June 30, 2020.

Responsible for Corrective Action: Ryan Smith
Phone: 208-334-5814
Ryan.Smith@dhw.idaho.gov
450 W State St., Fl. 10
Boise, ID 83702

Idaho State Tax Commission

Finding Number 2019-104: Evidence of review for sales tax distributions and reversal reconciliations was not maintained.

Related to Prior Finding: N/A

Corrective Action: During the CAFR Audit, the Legislative Services Office discovered one finding; that the evidence of review for sales tax distributions and reversal reconciliations were not maintained. Regarding sales tax distributions, four end-of-month checklists did not have initials indicating that a review occurred. Data entry and review was done at the Financial Specialist Senior level. Moving forward, the Financial Specialist Principal or Financial Executive Officer will sign the End of Month checklist before it is filed to verify that a review was conducted by one of the Financial Specialist Seniors. The Financial Specialist Principal will be the primary contact in verifying that a review was conducted. The Financial Executive Officer will be the verifier in the Financial Specialist Principal's absence.

Regarding the review of reversal reconciliations, reversals and reconciliations were conducted by one individual. The Commission had personnel staffing shortfalls which contributed to this process. The Commission now has three active Financial Specialist Seniors that execute the day to day revenue accounting operations. Changes to workflow have been implemented and the individual who conducted the reversal process only reconciles the reversals while one of the other two employees enter in the reversal. All three employees are capable of entering and reconciling the reversal. If needed, one of the Financial Specialist Principals or the Financial Executive Officer can conduct the reconciliation.

Anticipated Corrective Action Date: The corrective action plan was implemented on January 15, 2020.

Responsible for Corrective Action: Nick Landry
Phone: 208-334-7507
Nick.Landry@tax.idaho.gov
11321 W. Chinden Blvd
Boise, ID 83714

Idaho Transportation Department

Finding Number 2019-105: The Department did not appropriately monitor the adequacy of internal controls for a service organization responsible for processing approximately $15.2 million in receipts for International Registration Plan (IRP) fees.

Related to Prior Finding: N/A

Corrective Action: The Idaho Transportation Department (ITD) will work with our providers of technology services to ensure that appropriate SSAE No. 18 reports are provided to ITD as part of their contracts by the end of Fiscal Year 2020. ITD will also train our staff on SSAE No. 18 reports and how to review and evaluate those reports to ensure that these systems provided to ITD are meeting the requirements for which they are intended.

Anticipated Corrective Action Date: Corrective action will be completed by the end of Fiscal Year 2020.

Responsible for Corrective Action: Dave Tolman
Phone: 208-334-8525
dave.tolman@itd.idaho.gov
3311 W State Street
Boise, ID 83703

STATE OF IDAHO
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

MANAGEMENT'S FEDERAL FINDINGS CORRECTIVE ACTION PLAN

STATE OF IDAHO
CONTROLLER'S OFFICE
BRANDON D WOOLF

March 31, 2020

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

Dear Ms. Renfro,

Enclosed with this letter is the State of Idaho's Corrective Action Plan for the audit findings for the fiscal year 2019 Single Audit.

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 2019 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 2019. If you have any questions regarding the Corrective Action Plan, please do not hesitate to contact Tiffini LeJeune at 208-332-8800.

Sincerely,

Brandon D Woolf
State Controller

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



Corrective Action Plan - Single Audit
For the fiscal year ended June 30, 2019

Idaho State Department of Agriculture

Finding Number 2019-201: The Department did not perform subrecipient risk assessments, ensure subrecipient audits were received, or perform subrecipient monitoring procedures as required for the Specialty Crop Block Grant.

Federal Program: CFDA #10.170 - Specialty Crop Block Grant Program

Related to Prior Finding: N/A

Agency's view: The Idaho State Department of Agriculture (ISDA) accepts this finding.

Corrective Action: The Idaho State Department of Agriculture (ISDA) will design and implement internal controls and procedures to comply with 2 CFR 200 and all applicable subparts included in the regulations. ISDA will also create tracking forms that document evaluations of each subrecipient's risk of non-compliance and ensure that the subrecipients were audited by June 30, 2020.

ISDA will review all required audit reports from pass through entities and subrecipients and document any identified risks on grant related findings. ISDA will also ensure that all pass-through entities also comply with obtaining, reviewing and identifying any risks identified from findings of subrecipients in compliance with 2 CFR 200 and all applicable subparts included in the regulations by June 30, 2020.

ISDA will implement these internal controls and procedures on the current grants and the new grants that will be awarded this summer will have these procedures in place at part of the award and distribution process. A risk assessment checklist has already been developed and implemented and steps to obtain audits and document the review of the obtained audits will be included to the checklist included and tracked for each grant recipient.

Training and implementation of these same steps for all pass-through entities on subrecipient monitoring will also be completed after internal implementation.

Anticipated Corrective Action Date: June 30, 2020

Responsible for Corrective Action:

Tonya March, Financial Officer
Tonya.march@isda.idaho.gov
208-332-8511

Laura Johnson, Bureau Chief
Laura.johnson@isda.idaho.gov
208-332-8533

Idaho Department of Fish and Game

Finding Number 2019-202: Purchases were made with Lower Snake River Compensation Plan grant funds for $746,709 from three vendors without obtaining bids or a documented exemption, which is not in compliance with federal and State procurement rules.

Federal Program: CFDA #15.661 - Lower Snake River Compensation Plan

Related to Prior Finding: N/A

Agency's view: In summary, the Department concurs with the finding to the extent that we were unable to produce the supporting documentation for the 2019 fish food exemption.

Corrective Action: In reviewing this finding, the Department believed it had an exemption in place from the Division of Purchasing for the fish food it purchased for the Lower Snake River Compensation Plan (LSRCP) grant program in 2019. Unfortunately, we were unable to locate and provide the written documentation to support the exemption.

In October of 2019, prior to the commencement of the audit, the Department worked with the Division of Purchasing to secure its fish food exemption for Fiscal Year 2020. This new exemption was approved, finalized, and documented in October of 2019.

Anticipated Corrective Action Date: The Department has already resolved this issue for 2020 and is in the process of reviewing its purchasing procedures to ensure that documentation is properly retained for any future bidding exemptions that we receive from the Division of Purchasing.

Responsible for Corrective Action:

Michael Pearson; Chief, Bureau of Administration
michael.pearson@idfg.idaho.gov
208-287-2800

Jon Oswald, Financial Specialist Principal
Jonathan.oswald@idfg.idaho.gov
208-287-2820

Finding Number 2019-203: Internal controls over the review of performance reports for the Lower Snake River Compensation Plan and Pacific Coast Salmon Recovery grants are not sufficiently documented.

Federal Programs: CFDA #15.661 - Lower Snake River Compensation Plan; CFDA #11.438 - Pacific Coast Salmon Recovery Pacific Salmon Treaty Program

Related to Prior Finding: 2018-204 (included below)

Agency's view: The Department reviewed its procedures and agrees with the auditors' finding.

Corrective Action: Performance reports for the Pacific Coast Salmon Recovery Fund (PCSRF) and Lower Snake River Compensation Plan (LSRCP) grant programs were reviewed and approved by management, but documentation of such review was not consistently generated and retained. In the case of PCSRF, the performance reports were reviewed within a federal online grant reporting system. However, we later discovered that the reporting system did not adequately document that the review had occurred.

The Department is evaluating its documentation processes, and will implement appropriate procedural changes to ensure that we are capturing and retaining evidence documenting the management review of performance reports for these programs.

Anticipated Corrective Action Date: We anticipate these changes will be implemented during Fiscal Year 2021.

Responsible for Corrective Action: Michael Pearson; Chief, Bureau of Administration
michael.pearson@idfg.idaho.gov
208-287-2800

Jon Oswald, Financial Specialist Principal
Jonathan.oswald@idfg.idaho.gov
208-287-2820

Idaho Department of Health and Welfare

Finding Number 2019-204: The Department did not meet the minimum earmarking requirements for the Crime Victim Assistance grant that was finalized during State fiscal year 2019 grant.

Federal Program: CFDA #16.575 - Crime Victim Assistance

Related to Prior Finding: N/A

Agency's view: The Council on Domestic Violence and Victim Assistance ("Council") concurs with the finding.

Corrective Action: The Council developed policy and procedures to ensure VOCA funds are disbursed in accordance with the priority category funding requirement. The policy and procedures are available and will be provided upon request. While the Council did ensure the VOCA priority categories were met for FY2020 grant allocations, the policy and procedure were not approved by the Council until December 6, 2019.

Anticipated Corrective Action Date: The policies and procedures will be implemented for the state fiscal year 2021 grant cycle and will be implemented with each subsequent funding cycle.

Responsible for Corrective Action: Ryan Smith, Internal Audit Supervisor
Ryan.Smith@dhw.idaho.gov
208-334-5814

Finding Number 2019-205: Subrecipient eligibility is not adequately documented or reviewed for compliance with federal requirements of the Crime Victim Assistance program.

Federal Program: CFDA #16.575 – Crime Victim Assistance

Related to Prior Finding: N/A

Agency's view: The Council concurs with the finding.

Corrective Action: The Council developed policy and procedures to ensure eligibility requirements are reviewed and the process is documented to be compliant with federal requirements. The policy and procedures and the Eligibility Checklist are available and will be provided upon request.

Anticipated Corrective Action Date: The policy will be implemented for the FY2021 grant cycle and implemented with each subsequent funding cycle.

Responsible for Corrective Action: Ryan Smith, Internal Audit Supervisor
Ryan.Smith@dhw.idaho.gov
208-334-5814

Finding Number 2019-206: Subrecipient monitoring procedures are not adequate to ensure compliance with federal requirements for the Crime Victim Assistance program.

Federal Program: CFDA #16.575 - Crime Victim Assistance

Related to Prior Finding: N/A

Agency's view: The Council concurs with the finding.

Corrective Action: The Council has enhanced its monitoring procedures and are available upon request. Council Grant Managers will follow the policy and procedure outlined to monitor subrecipients receiving Council funds.

Anticipated Corrective Action Date: The monitoring procedures are effective as of March 6, 2020

Responsible for Corrective Action: Ryan Smith, Internal Audit Supervisor
Ryan.Smith@dhw.idaho.gov
208-334-5814

Finding Number 2019-207: The Crime Victims Assistance grant was charged $35,902 of expenditures that were for unallowable activities and lacked appropriate supporting documentation.

Federal Programs: CFDA #16.575 - Crime Victim Assistance

Related to Prior Finding: N/A

Agency's view: The Council concurs with the finding.

Corrective Action: The Council strengthened its monitoring policies to ensure financial reimbursements submitted are accurate, allowable, and supported. A copy of the policy is available and will be provided upon request.

Anticipated Corrective Action Date: The policies were approved by the Council on December 6, 2019; however, Council staff has been adhering to the policies since September 2019.

Responsible for Corrective Action: Ryan Smith, Internal Audit Supervisor
Ryan.Smith@dhw.idaho.gov
208-334-5814

Finding Number 2019-208: Special reports and performance reports required for the Crime Victim Assistance grant were not reviewed for accuracy, contained errors, and were submitted after the due date.

Federal Program: CFDA #16.575 - Crime Victim Assistance

Related to Prior Finding: N/A

Agency's view: The Council concurs with the finding.

Corrective Action: The Council has developed policies and procedures to ensure that data is reviewed for accuracy and submitted timely. The policy and procedures are available and will be provided upon request.

Anticipated Corrective Action Date: The policy was approved December 6, 2019. Due to Council staff shortages, the policy will be effective at the next VOCA quarterly due date (April 15, 2020) however, the Council employees will retroactively review and approve data submitted for FY2020.

Responsible for Corrective Action: Ryan Smith, Internal Audit Supervisor
Ryan.Smith@dhw.idaho.gov
208-334-5814

Finding Number 2019-209: The Bureau of Facility Standards within the Department of Health and Welfare (Department) failed to complete health and safety surveys of long-term care facilities in a timely manner to ensure compliance with the Medicaid program.

Federal Programs: CFDA # 93.775, 93.777, 93.778 - Medicaid Cluster

Related to Prior Finding: N/A

Agency's view: The Department agrees with this finding.

Corrective Action: As indicated in the legislative auditor's comments about the cause of this finding, the Bureau of Facility Standards within the Department's Licensing and Certification Division attempts to ensure all facilities are surveyed within a period of time ranging from 12 to 15 months from the previous survey. There are times, however, that limited resources combined with the necessity to prioritize unexpected follow-up surveys or complaint investigations can occasionally result in surveys being completed beyond the date anticipated to maintain compliance.

We have taken several steps to improve performance in this area. The goal of the steps we have taken is to find alternative ways to get report review and other survey-related activities accomplished so we free as much surveyor time as possible to concentrate on conducting the on-site surveys.

- The Department maintains a contract with Healthcare Management Solutions to provide Survey Minimum Qualifications Tested (SMQT) survey staff to help supplement the bureau's survey teams with contracted surveyors. The Centers for Medicare and Medicaid Services (CMS) requires that all staff conducting federal certification surveys on behalf of CMS are SMQT-qualified. SMQT consists of courses and a test that surveyors must pass in order to survey on behalf of CMS.
- We hired a part-time supervisor who is assisting with the review of survey reports and providing additional help to the Long-Term Care (LTC) Supervisors.
- We continue to work with staff and, with the assistance of CMS Seattle survey staff, are exploring methods to improve efficiency on survey with the hope of completing surveys in less time without compromising the quality of the survey.
- We hired a part-time, former LTC supervisor, with extensive experience, assisting with Plan of Correction review and the performance of phone/mail follow-ups to free SMQT qualified survey staff to survey.
- We hired two part-time RNs to handle the Certified Nurse Aid abuse case work to free SMQT qualified survey staff to survey.
- We are cross training two surveyors from another program to assist with complaint investigations and revisit surveys to help us complete regular recertification surveys on time when unexpected complaints or follow-up surveys occur.

Anticipated Corrective Action Date: June 30, 2020

Responsible for Corrective Action: Ryan Smith, Internal Audit Supervisor
Ryan.Smith@dhw.idaho.gov
208-334-5814

Finding Number 2019-210: Two federal reimbursement requests were submitted for the Crime Victim Assistance program for a total of $92,294 in excess of immediate cash needs as identified on the supporting documentation.

Federal Program: CFDA #16.575 - Crime Victim Assistance

Related to Prior Finding: N/A

Agency's view: The Department disagrees with this finding.

Corrective Action: The Department believes the internal controls established and maintained do provide reasonable assurance that the Department complies with federal award requirements. This is demonstrated by the fact that the errors referenced, were detected and corrected. Further, the Department disputes the questioned cost amount as the funds that were pre-drawn in error have already been returned.

Responsible for Corrective Action: Ryan Smith, Internal Audit Supervisor
Ryan.Smith@dhw.idaho.gov
208-334-5814

Idaho Potato Commission

Finding Number 2019-211: The Commission is not performing subrecipient risk assessments, monitoring subrecipient activities, or reviewing subrecipient audits as required for the Specialty Crop Block Grant program.

Federal Program: CFDA #10.170 - Specialty Crop Block Grant Program

Related to Prior Finding: N/A

Agency's view: In reviewing the finding, Idaho Potato Commission agrees there is not a risk assessment, monitoring of activities, or review of subrecipient audit reviews.

Corrective Action: Idaho Potato Commission received a risk assessment report and questionnaire from Idaho State Department of Agriculture that we will be implementing at the start of each project prior to rewarding the grant. This will review the institutions size and complexity of the program, prior compliance and experience, their management systems, and single audits. At this time, the terms and conditions of each individual grant will be discussed and have a written agreement signed between University of Idaho and Idaho Potato Commission. The Industry Relations Director will go through the forms with the University of Idaho researcher in person to get the answers. These forms and agreements will be placed in each grants file to be reviewed when needed.

We are implementing a procedure regarding the review process of the quarterly and annual reports and checks on the progress of the project. We will originally have it sent to the legal/finance assistant for review and finalized by the Industry Relations Director.

Anticipated Corrective Action Date: Action is being implemented now March 11, 2020 for future Awarded Grants.

Responsible for Corrective Action: Travis Blacker, Industry Relations Director
Travis.blacker@potato.idaho.gov
208-360-9560

Finding Number 2019-212: The Commission does not have procedures in place to ensure that subrecipients are complying with the cost principles for federal awards for the Specialty Crop Block Grant program.

Federal Program: CFDA #10.170 - Specialty Crop Block Grant Program

Related to Prior Finding: N/A

Agency's view: In reviewing the finding, we agree Idaho Potato Commission needs to strengthen the internal control in reviewing the expenditures to ensure that the costs are in compliance with the cost principles for federal awards in CFR 200.

Corrective Action: To ensure this, the Legal/Finance Assistant will review each receipt along with the cost principles and terms and conditions for each grant. Any questions or concerns regarding any

expenditures will be relayed back to University of Idaho for better explanations or corrections. After corrections, the backup and ledger will be further reviewed by the Industry Relations Director who will sign off on the agreement to send University of Idaho payment and finalized documents to Idaho State Department of Agriculture for reimbursement.

Anticipated Corrective Action Date: Procedures were put in place on March 11, 2020, so the Idaho Potato Commission will be in compliance for next the quarter's expenditures.

Responsible for Corrective Action: Travis Blacker, Industry Relations Director
Travis.blacker@potato.idaho.gov
208-360-9560

Finding Number 2019-213: The Commission does not have procedures in place to ensure that subrecipients are not suspended or debarred from participation in federal grants prior to entering into a subaward contract.

Federal Program: CFDA #10.170 - Specialty Crop Block Grant Program

Related to Prior Finding: N/A

Agency's view: Idaho Potato Commission has reviewed the findings and agrees there is no documentation stating the Commission verified that the University of Idaho was not suspended or debarred prior to entering into a subaward contract.

Corrective Action: Idaho Potato Commission will use the website SAM.gov for a printed document stating they are active and show the expiration date for the file. This will ensure compliance with the suspension and debarment.

Anticipated Corrective Action Date: This was put in place as of March 11, 2020 to ensure that any upcoming grants are not suspended or debarred prior to awarding a contract.

Responsible for Corrective Action: Travis Blacker, Industry Relations Director
Travis.blacker@potato.idaho.gov
208-360-9560

Office of Species Conservation

Finding Number 2019-214: The Office of Species Conservation did not comply with State procurement guidelines or appropriation laws by paying subgrantee vendors $681,043 directly on behalf of another State agency during fiscal years 2018 and 2019.

Federal Program: CFDA #11.438 - Pacific Coast Salmon Recovery, Pacific Salmon Treaty Program

Related to Prior Finding: N/A

Agency's view: The agency agrees with this finding.

Corrective Action: In order to ensure that OSC "discontinue(s) making payments on behalf of their subgrantees for which they have not contracted with the vendor nor monitored the contract for compliance," OSC will establish communications and processes that comply with 2 CFR 200.303, 317, 318, and Idaho Code Sections 67-3516(1), 67-5711C.

OSC will ensure adequate training in State procurement practices, Internal Controls, and Uniform Guidance under 2 CRF 200 related to the management of grant pass through funds is provided to all relevant staff.

OSC will continue to evaluate all payment requests to ensure adherence to State procurement policies and Federal Uniform Guidance as noted in the codes listed above. This process is currently being done through an internal control process which requires oversight by the Financial Officer and Administrator, with Legal Counsel guidance as needed, into any requests from other agencies and vendors. OSC will neither process nor pay for any invoices that are outside the scope of its own contracts.

Anticipated Corrective Action Date: March 30, 2020

Responsible for Corrective Action: Lisa McIntosh, Financial Officer
Lisa.mcintosh@osc.idaho.gov
208-332-1554

Finding Number 2019-215: Required procedures for ensuring the Office does not enter into a covered transaction with a suspended or debarred subrecipient or vendor were not documented sufficiently to demonstrate compliance for a portion of the fiscal year.

Federal Program: CFDA #11.438 - Pacific Coast Salmon Recovery, Pacific Salmon Treaty Program

Related to Prior Finding: 2018-213

Agency's view: The agency agrees with this finding.

Corrective Action: LSO writes, "A corrective action plan has already been implemented by the Office. We recommend that the Office continue to follow new procedures to ensure sufficient documentation is maintained to comply with suspension and debarment requirements."

Anticipated Corrective Action Date: In March 2019, OSC implemented a SAM status check through www.sam.gov for each subrecipient. The status and expiration date are recorded in a spreadsheet and timestamped PDFs to document these actions are saved to a DUNS folder. While a SAM status check was done in the past, saving a timestamped PDF is a confirmation of this practice and provides documentation of the timing of the check.

Responsible for Corrective Action: Lisa McIntosh, Financial Officer
Lisa.mcintosh@osc.idaho.gov
208-332-1554

Idaho Transportation Department

Finding Number 2019-216: Internal control procedures are not designed or implemented effectively to ensure compliance with the suspension and debarment requirements of the Federal Highway Administration (FHWA) Research and Development (R&D) grant.

Federal Program: CFDA #20.205 – Highway Planning and Construction Cluster

Related to Prior Finding: N/A

Agency's view: The Idaho Transportation Department (ITD) concurs with the audit finding and recommendation.

Corrective Action: ITD has updated the Research Program Manual to include both the policy and procedure to ensure that all Research & Development grants are checked against the federal database "System for Awards Management" (SAM). This information will be retained in the contract file for that entity in ProjectWise.

Anticipated Corrective Action Date: April 1, 2020

Responsible for Corrective Action: Ned Parrish
ned.parrish@itd.idaho.gov
208-334-8296

Idaho Office of Water Resources

Finding Number 2019-217: The Schedule of Expenditures of Federal Awards (SEFA) was understated by $775,322 for the Pacific Coast Salmon Recovery grant.

Federal Program: CFDA #11.438 - Pacific Coast Salmon Recovery, Pacific Salmon Treaty Program

Related to Prior Finding: N/A

Agency's view: The Agency agrees with this finding.

Corrective Action: Idaho Department of Water Resources (IDWR) received an update memo regarding this finding on March 9, 2020. After receiving the update memo, IDWR reviewed all open federal awards to verify all expenditures are recorded or tracked through spreadsheets and reconciled with the State Controller's Office (SCO) monthly reports. Prior to submitting the Schedule of Expenditures of Federal Awards (SEFA), lDWR's fiscal staff will create a memo requesting all federal award managers verify purchases that were made using federal funds. Federal funds transferred to the Idaho Water Resource Board (IWRB) Revolving Development Fund will be tracked on the monthly IWRB balance sheets to ensure compliance with federal fund reporting requirements.

Anticipated Corrective Action Date: June 30, 2020

Responsible for Corrective Action: Sascha Marston, Financial Officer
sascha.marston@idwr.idaho.gov
208-287-4819

Finding Number 2019-218: Internal controls over the review of performance reports for the Pacific Coast Salmon Recovery grant are not sufficiently documented.

Federal Program: CFDA #11.438 - Pacific Coast Salmon Recovery, Pacific Salmon Treaty Program

Related to Prior Finding: N/A

Agency's view: The agency agrees with this finding.

Corrective Action: IDWR will implement the following processes as agency controls for reporting performance/progress for grant awards from the Pacific Coast Salmon Recovery Fund and for all federal awards:

- Award manager creates a draft version of the performance/progress report.
- Award manager emails the draft version to the manager's supervisor for review.
- Supervisor includes edits and offers comments on the draft version.
- Supervisor emails the draft version back to the award manager.
- Award manager incorporates edits and comments from supervisor.
- Award manager completes the performance report and sends it on to the awarding agency for review. Copy of email is sent to supervisor.
- Award manager notifies their supervisor that the awarding agency has reviewed and accepted the performance report.

This review process will be implemented for all federal awards requiring performance/progress reports submitted to the awarding agency.

Anticipated Corrective Action Date: June 30, 2020

Responsible for Corrective Action: Sascha Marston, Financial Officer
sascha.marston@idwr.idaho.gov
208-287-4819

Uncorrected Prior Findings

Idaho Department of Fish and Game

Finding number 2018-204: Deficiencies in internal control allowed errors to go undetected in the performance reports submitted for the Pacific Coast Salmon Recovery program.

Federal Program: CFDA #11.438 - Pacific Coast Salmon Recovery, Pacific Salmon Treaty Program

Related to Prior Finding: N/A

Partial Corrective Action Taken: The Department has reviewed our performance reporting process and procedures for reporting on the Pacific Coast Salmon Recovery program to the Office of Species

Conservation (OSC). We have settled on a final process that is designed to verify that the financial data on the performance report matches the financial data on the associated financial report.

Reason for Recurrence: Since we have not closed this grant since this finding was issued, we have listed this finding as partially corrected.

Responsible for Corrective Action: Michael Pearson; Chief, Bureau of Administration
michael.pearson@idfg.idaho.gov
208-287-2800

Jon Oswald, Financial Specialist Principal
Jonathan.oswald@idfg.idaho.gov
208-287-2820

Idaho Office of Species Conservation

Finding number 2018-211: Deficiencies in internal control allowed errors to go undetected in a final performance report submitted to the federal grantor for the Pacific Coast Salmon Recovery program.

Federal Program: CFDA #11.438 - Pacific Coast Salmon Recovery, Pacific Salmon Treaty Program

Related to Prior Finding: N/A

Partial Corrective Action Taken: For final closeout of grant, the Project Manager sends final project reports, budget spreadsheets, and any other pertinent documentation to Financial Officer and Program Manager for review prior to closing the grant and submitting to NOAA. This process is also being implemented for closing out each project funded with the grant.

For the Federal Financial Report (SF425), the Project Manager sends an IBIS report, DAFR7850 and a 'cash receipts' report as source documentation for review by the Financial Officer prior to submission of the SF425.

Reason for Recurrence: This finding was addressed in May 2019. Due to the timing of when changes were made, this finding was not fully corrected for fiscal year 2019.

Responsible for Corrective Action: Lisa McIntosh, Financial Officer
Lisa.mcintosh@osc.idaho.gov
208-332-1554

Idaho Transportation Department

Finding Number 2017-211: Internal control policies and procedures did not ensure compliance with the suspension and debarment requirements of the Highway Planning and Construction program.

Federal Program: 20.205 - Highway Planning and Construction Cluster

Related to Prior Finding: N/A

Partial Corrective Action Taken: ITD's Contracting Services section is responsible for advertising and awarding the majority of the federal-aid construction contracts for ITD, LHTAC, and ACHD. Prior to award of a federal-aid contract, Contracting Services will verify compliance with suspension and debarment requirements and will document this verification on the Contract Award Checklist. Part of this verification will be to utilize the System for Award Management (SAM) Exclusions as recommended by the audit.

As mentioned previously for Item 1, each federal-aid contract includes the FHWA-1273, Section X. Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion. By signing and submitting a proposal, the contractor certifies that they are not presently debarred, suspended, or proposed for debarment and that they will include this same clause in contracts with subcontractors (lower tiered participants).

As an added precaution, at the award of each contract, Contracting Services staff will post the Contract Award Checklist, including the date reviewed in the Contracts and Plans folder in Project Wise.

In some cases, LHTAC, ACHD, Cities, Counties, Highway Districts, or ITD's Business and Supply Management (BSM) section may also award federal-aid construction contracts independently of ITD's Contracting Services section. Through Stewardship & Oversight Agreements, State/Local Agreements, and other applicable ITD procedure manuals, ITD will require that federal-aid contracts include the FHWA-1273 provisions and that the SAM website be checked prior to award of the contract.

Reason for Recurrence: Corrective actions were implemented in May 2018. Due to the timing, there were likely FY18 contracts that did not utilize the new policies and procedures implemented near the end of the fiscal year.

Responsible for Corrective Action: Dave Tolman, Controller
dave.tolman@itd.idaho.gov
Phone: 208-334-8525

STATE OF IDAHO
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHEDULE OF BASIC FINANCIAL STATEMENTS PRIOR FINDINGS

STATE OF IDAHO
SCHEDULE OF BASIC FINANCIAL STATEMENTS PRIOR FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

STATE AGENCY		PAGE
OFFICE OF THE STATE CONTROLLER		
2018-101	The Office's internal review process did not prevent or detect misstatements in the statewide *Comprehensive Annual Financial Report* (CAFR).	88
IDAHO DEPARTMENT OF HEALTH AND WELFARE		
2018-102	The Department does not have adequate controls in place to ensure the accuracy of drug rebate revenue received from the third-party billing contractor, Magellan Medicaid Administration (Magellan).	89
2018-103	Medicaid eligibility rate codes determined by age were not modified in the Medicaid Management Information System (MMIS).	89
2018-104	An investment account closing package was erroneously submitted for funds not belonging to the Department.	89
2018-105	Misclassification of expenditures resulted in an $898,025 overstatement of Work in Process (WIP) and a corresponding understatement of Intangible Assets reported on the capital asset closing package.	89
IDAHO TRANSPORTATION DEPARTMENT		
2018-106	Procedures were not adequately designed to identify accounts payable related to work performed under construction contracts.	89

STATE OF IDAHO
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

SCHEDULE OF FEDERAL PRIOR FINDINGS AND QUESTIONED COSTS

STATE OF IDAHO
SCHEDULE OF FEDERAL PRIOR FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

STATE AGENCY		FEDERAL AGENCY	PAGE
IDAHO COMMISSION ON AGING			
2018-201	Internal control weaknesses exist in the process used by the Commission to track and report federal grant expenditures and request reimbursement from the grantor.	Department of Health and Human Services	91
2018-202	Internal controls over adjustments to expenditures for the Special Programs for the Aging Cluster failed to ensure underlying transactions were charged to the correct grant.	Department of Health and Human Services	91
IDAHO DEPARTMENT OF FISH AND GAME			
2018-203	Internal control procedures are not designed or implemented effectively to ensure compliance with the suspension and debarment requirements of the Pacific Coast Salmon Recovery grant.	Department of Commerce	91
2018-204	Deficiencies in internal control allowed errors to go undetected in the performance reports submitted for the Pacific Coast Salmon Recovery program.	Department of Commerce	91
IDAHO DEPARTMENT OF HEALTH AND WELFARE			
2017-208	Internal controls failed to prevent or identify and correct errors in the Child Care Development Fund (CCDF) ACF-404 Error Rate Report.	Department of Health and Human Services	94
2018-205	The Department does not have adequate controls in place to ensure the accuracy of drug rebate revenue received from the third-party billing contractor, Magellan Medicaid Administration (Magellan).	Department of Health and Human Services	92
2018-206	Medicaid eligibility rate codes determined by age were not modified in the Medicaid Management Information System (MMIS).	Department of Health and Human Services	92
2018-207	Cost allocation statistics are not reviewed prior to being entered into the Financial Information System and Cost Allocation (FISCAL).	Department of Health and Human Services	92
2018-208	Procurement and Suspension and Debarment procedures intended to ensure compliance with federal requirements for the Medicaid program were not consistently implemented.	Department of Health and Human Services	93
IDAHO MILITARY DIVISION			
2018-209	Internal control procedures are not designed or implemented effectively to ensure compliance with the suspension and debarment requirements of the grant.	Department of Defense	93

STATE OF IDAHO
SCHEDULE OF FEDERAL PRIOR FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

STATE AGENCY		FEDERAL AGENCY	PAGE
OFFICE OF SPECIES CONSERVATION			
2018-210	Subrecipient monitoring procedures are not adequate to ensure compliance with Pacific Coast Salmon Recovery program requirements.	Department of Commerce	93
2018-211	Deficiencies in internal control allowed errors to go undetected in a final performance report submitted to the federal grantor for the Pacific Coast Salmon Recovery program.	Department of Commerce	93
2018-212	Internal controls to ensure compliance with cash management requirements for the Pacific Coast Salmon Recovery program were not present.	Department of Commerce	94
2018-213	Review of federal suspension and debarment status is not adequately documented to demonstrate compliance with federal requirements for the Pacific Coast Salmon Recovery program.	Department of Commerce	94
IDAHO TRANSPORTATION DEPARTMENT			
2017-210	Internal controls over the wage rate compliance requirement in the Highway Planning and Construction program are not adequate to ensure that all certified weekly payrolls are received and that required reviews of those payrolls are consistently performed.	Department of Transportation	95
2017-211	Internal control policies and procedures did not ensure compliance with the suspension and debarment requirements of the Highway Planning and Construction program.	Department of Transportation	95

STATE OF IDAHO
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

MANAGEMENT'S FOLLOW-UP FOR BASIC FINANCIAL STATEMENTS PRIOR FINDINGS

STATE OF IDAHO
CONTROLLER'S OFFICE
BRANDON D WOOLF

February 3, 2020

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

Dear Ms. Renfro,

Enclosed with this letter is the State of Idaho's Corrective Action Plan and Summary Schedule of Prior Audit Findings for the fiscal year 2019 Internal Control Report related to the Comprehensive Annual Financial Report.

The State's Corrective Action Plan and Summary Schedule of Prior Audit Findings are a compilation of information provided to us by the applicable state agencies. They are prepared in conjunction with your fiscal year 2019 Comprehensive Annual Financial Report audit.

We appreciate the efforts of the Idaho Legislative Services Office in completing the Comprehensive Annual Financial Report audit for the State for fiscal year 2019. If you have any questions regarding the Corrective Action Plan or Summary Schedule of Prior Audit Findings, please do not hesitate to contact our office.

Sincerely,

Brandon D Woolf
State Controller

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



Summary Schedule of Prior Audit Findings
For the fiscal year ended June 30, 2019

Office of the State Controller

Finding Number 2018-101: The Office's internal review process did not prevent or detect misstatements in the statewide CAFR.

Related to Prior Finding: N/A

Current Status: Partially corrected

Reason for recurrence: The Office implemented corrective actions provided on the prior year corrective action plan, however, staffing changes and review process changes still resulted in errors going undetected. As a result, the Office is working to improve the review process as discussed in our current year corrective action plan.

Planned corrective action: The Office will evaluate and make improvements to the internal review procedures and the related instructions for the compilation of the CAFR this spring and will create automated trend analysis and comparisons to identify variances and incorrect information.

Due to errors identified in financial information provided by component units, the office will communicate with the parties to ensure correct information is submitted with the auditor's signature prior to the first draft of the CAFR being submitted.

Partial corrective action taken: Our team attended professional development training during the year. The team continues to attend trainings to stay current on governmental accounting standards and will continue to seek out additional trainings.

Our team has utilized our reporting software to identify possible errors, and we have implemented an upgrade to the software, which allowed us to remove one layer of linking complexity.
Our team met with the Department of Administration to discuss other post-employment benefit information required to be reported in the financial statements and agreed on the information the Department provides to SCO for reporting.

Our team identified common errors reported by agencies in the prior year and documented them as part of our annual agency risk assessment. At the beginning of financial statement preparation and again after closing packages were submitted, our team reviewed the risk assessment and identified agencies that may be higher risk. The common errors were also discussed during our annual training to the agencies.

Our team evaluated and improved internal review procedures for the CAFR compilation by improving the closing package platform to include a new review feature. This allows the SCO reviewer and users to easily see that closing packages have been reviewed by at least one reviewer. The Office continues to have entries of $5 million or more, as well as unusual or uncommon entries to be reviewed before being processed.

Idaho Department of Health and Welfare

Finding Number 2018-102: The Department does not have adequate controls in place to ensure the accuracy of drug rebate revenue received from the third-party billing contractor, Magellan Medicaid Administration (Magellan).

Related to Prior Finding: N/A

Current Status: Corrected

Finding Number 2018-103: Medicaid eligibility rate codes determined by age were not modified in the Medicaid Management Information System (MMIS).

Related to Prior Finding: N/A

Current Status: Corrected

Finding Number 2018-104: An investment account closing package was erroneously submitted for funds not belonging to the Department.

Related to Prior Finding: N/A

Current Status: Corrected

Finding Number 2018-105: Misclassification of expenditures resulted in an $898,025 overstatement of Work in Process (WIP) and a corresponding understatement of Intangible Assets reported on the capital asset closing package.

Related to Prior Finding: N/A

Current Status: Corrected

Idaho Transportation Department

Finding Number 2018-106: Procedures were not adequately designed to identify accounts payable related to work performed under construction contracts.

Related to Prior Finding: N/A

Current Status: Corrected

STATE OF IDAHO
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

MANAGEMENT'S FOLLOW-UP FOR
FEDERAL PRIOR FINDINGS AND QUESTIONED COSTS

STATE OF IDAHO
CONTROLLER'S OFFICE
BRANDON D WOOLF

March 31, 2020

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

Dear Ms. Renfro,

Enclosed with this letter is the State of Idaho's Summary Schedule of Prior Audit Findings related to the fiscal year 2019 Single Audit.

The State's Summary Schedule of Prior Audit Findings is a compilation of the prior audit finding information provided to us by the applicable state agencies. The summary schedule document is prepared in conjunction with your fiscal year 2019 single audit. We believe it satisfies the requirements in the *Federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* §200.511(a)-(b) for an audit findings follow-up.

We appreciate the efforts of the Idaho Legislative Services Office in completing the Single Audit for the State for fiscal year 2019. If you have any questions regarding the Summary Schedule of Prior Audit Findings, please do not hesitate to contact Tiffini LeJeune at 208-332-8800.

Sincerely,

Brandon D Woolf
State Controller

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



Summary Schedule of Prior Audit Findings - Single Audit
For the fiscal year ended June 30, 2019

Idaho Commission on Aging

Finding Number 2018-201: Internal control weaknesses exist in the process used by the Commission to track and report federal grant expenditures and request reimbursement from the grantor.

Federal Programs: 93.044, 93.045, and 93.053 - Aging Cluster

Related to Prior Finding: N/A

Current Status: Corrected

Finding Number 2018-202: Internal controls over adjustments to expenditures for the Special Programs for the Aging Cluster failed to ensure underlying transactions were charged to the correct grant.

Federal Programs: 93.044, 93.045, and 93.053 - Aging Cluster

Related to Prior Finding: N/A

Current Status: Corrected

Idaho Department of Fish and Game

Finding Number 2018-203: Internal control procedures are not designed or implemented effectively to ensure compliance with the suspension and debarment requirements of the Pacific Coast Salmon Recovery grant.

Federal Programs: CFDA #11.438 - Pacific Coast Salmon Recovery, Pacific Salmon Treaty Program

Related to Prior Finding: N/A

Current Status: Corrected

Finding Number 2018-204: Deficiencies in internal control allowed errors to go undetected in the performance reports submitted for the Pacific Coast Salmon Recovery program.

Federal Programs: CFDA #11.438 - Pacific Coast Salmon Recovery, Pacific Salmon Treaty Program

Related to Prior Finding: N/A

Current Status: Partially Corrected

Partial Corrective Action Taken: The Department has reviewed our performance reporting process and procedures for reporting on the Pacific Coast Salmon Recovery program to the Office of Species Conservation (OSC). We have settled on a final process that is designed to verify that the financial data on the performance report matches the financial data on the associated financial report.

Reason for Recurrence: Since we have not closed this grant since this finding was issued, we have listed this finding as partially corrected.

Idaho Department of Health and Welfare

Finding Number 2018-205: The Department does not have adequate controls in place to ensure the accuracy of drug rebate revenue received from the third-party billing contractor, Magellan Medicaid Administration (Magellan).

Federal Program: CFDA #93.777, 93.778 - Medicaid Cluster

Related to Prior Finding: N/A

Current Status: Corrected

Finding Number 2018-206: Medicaid eligibility rate codes determined by age were not modified in the Medicaid Management Information System (MMIS).

Federal Program: CFDA #93.777, 93.778 - Medicaid Cluster

Related to Prior Finding: N/A

Current Status: Corrected

Finding Number 2018-207: Cost allocation statistics are not reviewed prior to being entered into the Financial Information System and Cost Allocation (FISCAL).

Federal Programs: 10.551 - Supplemental Nutrition Assistance Program (SNAP); 10.557 - Special Supplemental Nutrition Program for Women, Infants, and Children (WIC); 93.568 - Low-Income Home Energy Assistance (LIHEAP); 93.575 - Child Care and Development Block Grant (CCDF); 93.596 - Child Care Mandatory and Matching Funds (CCDF); 93.777 - State Survey and Certification of Health Care Providers and Suppliers (Medicaid); 93.778 - Medical Assistance Program (Medicaid)

Related to Prior Finding: N/A

Current Status: Corrected

Finding Number 2018-208: Procurement and Suspension and Debarment procedures intended to ensure compliance with federal requirements for the Medicaid program were not consistently implemented.

Federal Programs: CFDA #93.778 - Medical Assistance Program (Medicaid)

Related to Prior Finding: N/A

Current Status: Corrected

Idaho Military Division

Finding Number 2018-209: Internal control procedures are not designed or implemented effectively to ensure compliance with the suspension and debarment requirements of the grant.

Federal Programs: CFDA # 12.401 –National Guard Military Operations and Maintenance (O&M) Projects

Related to Prior Finding: N/A

Current Status: Corrected

Office of Species Conservation

Finding Number 2018-210: Subrecipient monitoring procedures are not adequate to ensure compliance with Pacific Coast Salmon Recovery program requirements.

Federal Programs: CFDA #11.438 - Pacific Coast Salmon Recovery, Pacific Salmon Treaty Program

Related to Prior Finding: N/A

Current Status: Corrected

Finding Number 2018-211: Deficiencies in internal control allowed errors to go undetected in a final performance report submitted to the federal grantor for the Pacific Coast Salmon Recovery program.

Federal Programs: CFDA #11.438 - Pacific Coast Salmon Recovery, Pacific Salmon Treaty Program

Related to Prior Finding: N/A

Current Status: Partially Corrected

Partial Corrective Action Taken: For final closeout of grant, the Project Manager sends final project reports, budget spreadsheets, and any other pertinent documentation to Financial Officer and Program

Manager for review prior to closing the grant and submitting to NOAA. This process is also being implemented for closing out each project funded with the grant.

For the Federal Financial Report (SF425), the Project Manager sends an IBIS report, DAFR7850 and a 'cash receipts' report as source documentation for review by the Financial Officer prior to submission of the SF425.

Reason for Recurrence: This finding was addressed in May 2019. Due to the timing of when changes were made, this finding was not fully corrected for fiscal year 2019.

Finding Number 2018-212: Internal controls to ensure compliance with cash management requirements for the Pacific Coast Salmon Recovery program were not present.

Federal Programs: CFDA #11.438 - Pacific Coast Salmon Recovery, Pacific Salmon Treaty Program

Related to Prior Finding: N/A

Current Status: Corrected

Finding Number 2018-213: Review of federal suspension and debarment status is not adequately documented to demonstrate compliance with federal requirements for the Pacific Coast Salmon Recovery program.

Federal Programs: CFDA #11.438 - Pacific Coast Salmon Recovery, Pacific Salmon Treaty Program

Related to Prior Finding: N/A

Current Status: Corrected

Uncorrected Prior Findings

Idaho Department of Health and Welfare

Finding Number 2017-208: Internal controls failed to prevent or identify and correct errors in the Child Care Development Fund (CCDF) ACF-404 Error Rate Report

Federal Program: CFDA #93.575, 93.596 - CCDF Cluster

Related to Prior Finding: N/A

Current Status: Corrected

Idaho Transportation Department

Finding Number 2017-210: Internal controls over the wage rate compliance requirement in the Highway Planning and Construction program are not adequate to ensure that all certified weekly payrolls are received and that required reviews of those payrolls are consistently performed.

Federal Program: 20.205 - Highway Planning and Construction Cluster

Related to Prior Finding: N/A

Current Status: Closed

Finding Number 2017-211: Internal control policies and procedures did not ensure compliance with the suspension and debarment requirements of the Highway Planning and Construction program.

Federal Program: 20.205 - Highway Planning and Construction Cluster

Related to Prior Finding: N/A

Current Status: Partially Corrected

Partial Corrective Action Taken: ITD's Contracting Services section is responsible for advertising and awarding the majority of the federal-aid construction contracts for ITD, LHTAC, and ACHD. Prior to award of a federal-aid contract, Contracting Services will verify compliance with suspension and debarment requirements and will document this verification on the Contract Award Checklist. Part of this verification will be to utilize the System for Award Management (SAM) Exclusions as recommended by the audit.

As mentioned previously for Item 1, each federal-aid contract includes the FHWA-1273, Section X. Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion. By signing and submitting a proposal, the contractor certifies that they are not presently debarred, suspended, or proposed for debarment and that they will include this same clause in contracts with subcontractors (lower tiered participants).

As an added precaution, at the award of each contract, Contracting Services staff will post the Contract Award Checklist, including the date reviewed in the Contracts and Plans folder in Project Wise.

In some cases LHTAC, ACHD, Cities, Counties, Highway Districts, or ITD’s Business and Supply Management (BSM) section may also award federal-aid construction contracts independently of ITD's Contracting Services section. Through Stewardship & Oversight Agreements, State/Local Agreements, and other applicable ITD procedure manuals, ITD will require that federal-aid contracts include the FHWA-1273 provisions and that the SAM website be checked prior to award of the contract. Anticipated Corrective Action Date: ITD’s intent is that within 90 days, these will be working as reported.

Reason for Recurrence: Corrective actions were implemented in May 2018. Due to the timing, there were likely FY18 contracts that did not utilize the new policies and procedures implemented near the end of the fiscal year.