Single
Audit Report

For the Fiscal Year Ended June 30, 2020

State of Idaho

Legislative Services Office – Audits Division



Legislative Services Office
Idaho State Legislature

Serving Idaho's Citizen Legislature

Eric Milstead
Director

April 19, 2021

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, 2020. This report complies with the audit requirements placed on the State of Idaho as a condition for receiving and expending $4,270,293,116 in federal assistance (colleges and universities, and Idaho Housing and Finance Association are reported separately).

Idaho does a good job administering its federal funds in compliance with applicable laws and regulations. Questioned costs for fiscal year 2020 totaled $0 known and $0 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
Budget & Policy Analysis

April Renfro, 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

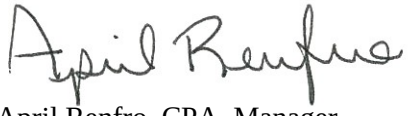
- Management's Basic Financial Statements Findings Corrective Action Plan

- 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, 2020

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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 23, 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 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, 2020, 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 23, 2020. 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.

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: 2020-103.

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: 2020-101, 2020-102, and 2020-104.

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

April 19, 2021

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, 2020. 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 Lewis-Clark State College, University of Idaho, and Idaho Housing and Finance Association, which received $4,026,658,718 in federal awards, which is not included in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2020. In addition, the State of Idaho's basic financial statements include the operations of Boise State University and Idaho State University which are not included in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2020. Our 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 Disclaimer of Opinion on the Immunization Cooperative Agreements Program

As described in the accompanying schedule of Federal Findings and Questioned Costs, we were unable to obtain sufficient and appropriate audit evidence supporting the compliance of the State of Idaho with the requirements regarding CFDA 93.268 Immunization Cooperative Agreements Program as described in finding numbers 2020-208 for Special Tests and Provisions and 2020-209 for Special Tests and Provisions, consequently we were unable to determine whether the State of Idaho complied with those requirements applicable to that program.

Disclaimer of Opinion on the Immunization Cooperative Agreements Program

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion, and accordingly, we do not express an opinion on the Immunization Cooperative Agreements Program for the year ended June 30, 2020.

Basis for Qualified Opinion on the Career and Technical Education – Basic Grants Program

As described in the accompanying schedule of Federal Findings and Questioned Costs, the State of Idaho did not comply with requirements regarding CFDA 84.048 Career and Technical Education – Basic Grants Program as described in finding numbers 2020-203 for Subrecipient Monitoring and 2020-204 for Matching, Level of Effort, Earmarking. 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 Career and Technical Education – Basic Grants 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 Career and Technical Education – Basic Grants Program for the year ended June 30, 2020.

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 Assistance Program as described in finding number 2020-212 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, 2020.

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, 2020.

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 2020-207, 2020-210, 2020-211, 2020-213 and 2020-214. Our opinion on each major federal program is not modified with respect to these matters.

The State of Idaho's response 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 response was 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 to determine the 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 2020-203, 2020-204, 2020-206, 2020-212, and 2020-216 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 2020-201, 2020-202, 2020-205, 2020-207, 2020-213, 2020-214, 2020-215, and 2020-217 to be significant deficiencies.

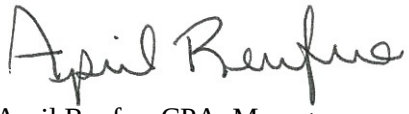
The State of Idaho's response to and the internal control over compliance findings identified in our audit are described in the accompanying Federal Findings and Questioned Costs and Management's Federal Findings Corrective Action Plan. The State of Idaho's response was not subjected to the auditing 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, 2020, and the related notes to the financial statements, which collectively comprise the State of Idaho's basic financial statements. We issued our report thereon dated December 23, 2020, 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, 2020

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, 2020

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	$216,735,108	NC	
10.561	State Administrative Matching Grants - Supplemental Nutrition Assist. Program	Health and Welfare, Department of	11,276,362		$857,700
	TOTAL SNAP CLUSTER		$228,011,470		$857,700
	CHILD NUTRITION CLUSTER				
10.553	School Breakfast Program (SBP)	Superintendent of Public Instruction	$11,276,619		$11,158,158
10.553	School Breakfast Program (SBP)	Superintendent of Public Instruction	2,274,475	CARES	2,236,736
10.555	National School Lunch Program (NSLP)	Superintendent of Public Instruction	8,198,667	NC	7,858,355
10.555	National School Lunch Program (NSLP)	Superintendent of Public Instruction	34,659,868		34,420,780
10.555	National School Lunch Program (NSLP)	Superintendent of Public Instruction	5,417,036	CARES	5,340,873
10.556	Special Milk Program for Children (SMP)	Superintendent of Public Instruction	32,115		32,115
10.556	Special Milk Program for Children (SMP)	Superintendent of Public Instruction	1,056	CARES	1,056
10.559	Summer Food Service Program for Children (SFSPC)	Superintendent of Public Instruction	4,105,829		3,952,116
10.559	Summer Food Service Program for Children (SFSPC)	Superintendent of Public Instruction	16,232,181	CARES	16,232,181
	TOTAL CHILD NUTRITION CLUSTER		$82,197,846		$81,232,370
	FOOD DISTRIBUTION CLUSTER				
10.565	Commodity Supplemental Food Program	Aging, Commission on	$193,877		$176,750
10.568	Emergency Food Assistance Program (Administrative Costs)	Health and Welfare, Department of	648,924		628,778
10.568	Emergency Food Assistance Program (Administrative Costs)	Health and Welfare, Department of	50,236	CARES	50,236
10.569	Emergency Food Assistance Program (Food Commodities)	Health and Welfare, Department of	3,005,091	NC	
	TOTAL FOOD DISTRIBUTION CLUSTER		$3,898,128		$855,764
	NON-CLUSTERED PROGRAMS				
10.025	Plant and Animal Disease, Pest Control, and Animal Care	Agriculture, Department of	$1,485,471		$593,230
10.069	Conservation Reserve Program	Fish and Game, Department of	97,619		32,000
10.162	Inspection Grading and Standardization	Agriculture, Department of	58,776		
10.163	Market Protection and Promotion	Agriculture, Department of	15,200		
10.170	Specialty Crop Block Grant Program - Farm Bill	Agriculture, Department of	878,444		506,820
10.178	Trade Mitigation Program Eligible Recipient Agency Operational Funds	Health and Welfare, Department of	131,779		131,779
10.178	Trade Mitigation Program Eligible Recipient Agency Operational Funds	Health and Welfare, Department of	3,499,460	NC	
10.534	CACFP Meal Service Training	Superintendent of Public Instruction	30,528		
10.541	Child Nutrition Technology Innovation Grant	Superintendent of Public Instruction	762,465		35,477
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Health and Welfare, Department of	20,428,945		7,641,049
10.558	Child and Adult Care Food Program (CACFP)	Superintendent of Public Instruction	6,503,128		6,267,635
10.558	Child and Adult Care Food Program (CACFP)	Superintendent of Public Instruction	1,315,464	CARES	1,304,977
10.560	State Administrative Expenses for Child Nutrition	Superintendent of Public Instruction	1,262,577		
10.578	WIC Grants To States (WGS)	Health and Welfare, Department of	1,208,955		23,490
10.579	Child Nutrition Discretionary Grants Limited Availability	Superintendent of Public Instruction	393,453		130,688
10.582	Fresh Fruit and Vegetable Program	Superintendent of Public Instruction	1,624,263		1,558,857
10.582	Fresh Fruit and Vegetable Program	Superintendent of Public Instruction	88,791	CARES	88,791
10.589	Child Nutrition Direct Certification Performance Awards	Superintendent of Public Instruction	141		
10.664	Cooperative Forestry Assistance	Lands, Department of	4,041,205		2,440,019
10.676	Forest Legacy Program	Lands, Department of	85,337		20,190
10.678	Forest Stewardship Program	Lands, Department of	717		
10.680	Forest Health Protection	Agriculture, Department of	44,223		39,578
10.680	Forest Health Protection	Lands, Department of	2,089		
10.697	State and Private Forestry Hazardous Program	Lands, Department of	426		426
10.902	Soil and Water Conservation	Agriculture, Department of	797		
10.902	Soil and Water Conservation	Lands, Department of	32,908		
10.902	Soil and Water Conservation	Soil and Water Conservation Commission	106,996		
10.912	Environmental Quality Incentives Program	Transportation Department, Idaho	80,057		
10.932	Regional Conservation Partnership Program	Lands, Department of	3,672		
10.U02	Forest Service Aquatic Invasive Species Monitoring	Agriculture, Department of	25,547		
10.U04	Miscellaneous Forest Service Grants	Fish and Game, Department of	94,089		
10.U28	Federal-State Inspection of Fresh Fruits, Veg, and Other Products	Agriculture, Department of	11,491		
	Pass-Through From Non-State Entities				
10.683	National Fish and Wildlife Foundation	Soil and Water Conservation Commission	83,310	PT	
	National Fish and Wildlife Foundation 1133 15th St, N.W. Suite 1000, Washington, D.C. 20005 Grantor ID 58076				
	TOTAL NON-CLUSTERED PROGRAMS		$44,398,323		$20,815,006
	TOTAL DEPARTMENT OF AGRICULTURE		$358,505,767		$103,760,840
	DEPARTMENT OF COMMERCE				
11.436	Columbia River Fisheries Development Program	Fish and Game, Department of	$1,407,208		
11.437	Pacific Fisheries Data Program	Fish and Game, Department of	15,272		
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program	Fish and Game, Department of	266,771		
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program	Species Conservation, Office of	4,971,386		$2,996,218
11.441	Regional Fishery Management Councils	Fish and Game, Department of	28,359		
11.549	State and Local Implementation Grant Program	Military, Division of	160,210		
	TOTAL DEPARTMENT OF COMMERCE		$6,849,206		$2,996,218

*Type of assistance other than direct cash: NC = Non-Cash, PT = Pass-Through, RD = Research and Development, CARES (Covid-19) = Federal Coronavirus Aid, Relief, and Economic Security Act funding.

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, 2020

CFDA	FEDERAL AGENCY FEDERAL PROGRAM TITLE	STATE AGENCY	DIRECT AWARD EXPENDITURES	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS
	DEPARTMENT OF DEFENSE				
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	Environmental Quality, Department of	$181,001		
12.400	Military Construction, National Guard	Military, Division of	22,473,102		
12.401	National Guard Military Operations and Maintenance Projects	Military, Division of	91,398,489		
12.401	National Guard Military Operations and Maintenance Projects	Military, Division of	61,000	NC	
12.404	National Guard ChalleNGe Program	Military, Division of	3,541,768		
Pass-Through From Non-State Entities					
12.U29	Watercraft Inspection Station Program Pacific States Marine Fisheries Commission; PSMFC. Award # 19-92P (Prime Award # W68SBV90156312) and 20-104P (Prime Award # W68SBV00164077)	Agriculture, Department of	604,462	PT	$188,270
12.U31	Aquatic Invasive Species Monitoring Pacific States Marine Fisheries Commission; PSMFC Award # 19-105P (Prime Award # W68SBV90457712)	Agriculture, Department of	46,856	PT	
	TOTAL DEPARTMENT OF DEFENSE		$118,306,678		$188,270
	HOUSING AND URBAN DEVELOPMENT				
14.171	Manufactured Home Dispute Resolution	Building Safety, Division of	$118,691		
14.228	Community Development Block Grants/State's Program	Commerce, Department of	9,749,038		$9,749,038
	TOTAL HOUSING AND URBAN DEVELOPMENT		$9,867,729		$9,749,038
	DEPARTMENT OF THE INTERIOR FISH AND WILDLIFE CLUSTER				
15.605	Sport Fish Restoration	Fish and Game, Department of	$6,239,027		
15.611	Wildlife Restoration and Basic Hunter Education	Fish and Game, Department of	16,857,225		$458,465
15.626	Enhaced Hunter Education and Safety	Fish and Game, Department of	91,334		
	TOTAL FISH AND WILDLIFE CLUSTER		$23,187,586		$458,465
	NON-CLUSTERED PROGRAMS				
15.224	Cultural and Paleontological Resource Management	Historical Society, Idaho State	$35,532		
15.225	Recreation and Visitor Services	Fish and Game, Department of	3,327		
15.228	National Fire Plan - Wildland Urban Interface Community Fire Assistance	Transportation Department, Idaho	13,701		
15.230	Invasive and Noxious Plant Management	Fish and Game, Department of	1,238		
15.231	Fish, Wildlife and Plant Conservation Resource Management	Fish and Game, Department of	262,078		
15.231	Fish, Wildlife and Plant Conservation Resource Management	Species Conservation, Office of	89,819		$72,106
15.238	Challenge Cost Share	Fish and Game, Department of	498		
15.247	Wildlife Resource Management	Fish and Game, Department of	10,000		
15.517	Fish and Wildlife Coordination Act	Fish and Game, Department of	250,391		
15.517	Fish and Wildlife Coordination Act	Species Conservation, Office of	642,857		642,857
15.524	Recreation Resources Management	Fish and Game, Department of	12,047		
15.524	Recreation Resources Management	Parks and Recreation, Department of	283,341		
15.560	SECURE Water Act - Research Agreements	Fish and Game, Department of	184,581		
15.608	Fish and Wildlife Management Assistance	Agriculture, Department of	44,815		
15.608	Fish and Wildlife Management Assistance	Fish and Game, Department of	3,300		
15.615	Cooperative Endangered Species Conservation Fund	Fish and Game, Department of	725,808		115,194
15.615	Cooperative Endangered Species Conservation Fund	Species Conservation, Office of	45,852		30,549
15.622	Sportfishing and Boating Safety Act	Parks and Recreation, Department of	463,584		463,584
15.634	State Wildlife Grants	Fish and Game, Department of	923,684		79,837
15.652	Undesirable/Noxious Plant Species	Agriculture, Department of	1,682		
15.655	Migratory Bird Monitoring, Assessment and Conservation	Fish and Game, Department of	2,104		
15.657	Endangered Species Conservation - Recovery Implementation Funds	Fish and Game, Department of	156,035		
15.657	Endangered Species Conservation - Recovery Implementation Funds	Species Conservation, Office of	90,000		90,000
15.660	Endangered Species - Candidate Conservation Action Fund	Fish and Game, Department of	4,834		
15.660	Endangered Species - Candidate Conservation Action Fund	Species Conservation, Office of	41,000		
15.661	Lower Snake River Compensation Plan	Fish and Game, Department of	8,223,614		
15.670	Adaptive Science	Fish and Game, Department of	36,698		35,621
15.904	Historic Preservation Fund Grants-in-Aid	Historical Society, Idaho State	785,792		56,970
15.916	Outdoor Recreation Acquisition, Development, and Planning	Parks and Recreation, Department of	733,097		686,991
15.944	Natural Resource Stewardship	Parks and Recreation, Department of	619,009		
Pass-Through From Non-State Entities					
15.634	State Wildlife Grants Washington Department of Fish and Wildlife 600 Capital Way N, Olympia, WA 98501 Agreement number 19-12476	Fish and Game, Department of	10,000	PT	
15.664	Fish and Wildlife Coordination and Assistance Wildlife Management Institute, Inc. 4426 VT Route 215 N, Cabot, VT 05647 Agreement number WNS 2019-10	Fish and Game, Department of	15,500	PT	
	TOTAL NON-CLUSTERED PROGRAMS		$14,715,818		$2,273,709
	TOTAL DEPARTMENT OF THE INTERIOR		$37,903,404		$2,732,174
	DEPARTMENT OF JUSTICE				
16.017	Sexual Assault Services Formula Program	Police, Idaho State	$456,861		$450,154
16.021	Justice Systems Response to Families	Judicial Department	153,485		

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STATE OF IDAHO
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BY FEDERAL AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

CFDA	FEDERAL AGENCY FEDERAL PROGRAM TITLE	STATE AGENCY	DIRECT AWARD EXPENDITURES	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS
16.540	Juvenile Justice and Delinquency Prevention	Juvenile Corrections, Department of	$152,612		
16.543	Missing Children's Assistance	Attorney General, Office of the	390,864		
16.550	State Justice Statistics Program for Statistical Analysis Centers	Police, Idaho State	94,971		
16.575	Crime Victim Assistance	Health and Welfare, Department of	11,132,951		$10,906,569
16.576	Crime Victim Compensation	Industrial Commission	1,200,000		
16.585	Drug Court Discretionary Grant Program	Judicial Department	15,640		
16.588	Violence Against Women Formula Grants	Police, Idaho State	1,015,363		814,743
16.593	Residential Substance Abuse Treatment for State Prisoners	Police, Idaho State	183,645		103,331
16.606	State Criminal Alien Assistance Program	Correction, Department of	223,585		
16.738	Edward Byrne Memorial Justice Assistance Grant Program	Police, Idaho State	829,071		366,492
16.741	DNA Backlog Reduction Program	Police, Idaho State	194,487		
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	Police, Idaho State	173,697		
16.750	Support for Adam Walsh Act Implementation Grant Program	Police, Idaho State	3,146		
16.751	Edward Byrne Memorial Competitive Grant Program	Police, Idaho State	22,705		
16.754	Harold Rogers Prescription Drug Monitoring Program	Health and Welfare, Department of	525,777		384,468
16.754	Harold Rogers Prescription Drug Monitoring Program	Pharmacy, Board of	320,728		
16.813	NICS Act Record Improvement Program	Police, Idaho State	31,459		
16.827	Justice Reinvestment Initiative	Correction, Department of	428,877		
16.839	STOP School Violence	Health and Welfare, Department of	6,506		
16.922	Equitable Sharing Program	Police, Idaho State	50,428		
	TOTAL DEPARTMENT OF JUSTICE		$17,606,858		$13,025,757
	DEPARTMENT OF LABOR				
	EMPLOYMENT SERVICE CLUSTER				
17.207	Employment Service/Wagner-Peyser Funded Activities	Labor, Department of	$6,189,244		
17.801	Disabled Veterans' Outreach Program (DVOP)	Labor, Department of	1,075,841		
	TOTAL EMPLOYMENT SERVICE CLUSTER		$7,265,085		
	WIOA CLUSTER				
17.258	WIOA Adult Program	Labor, Department of	$1,884,831		$143,999
17.259	WIOA Youth Activities	Labor, Department of	2,035,551		38,355
17.278	WIOA Dislocated Workers Formula Grants	Labor, Department of	1,776,293		65,182
	TOTAL WIOA CLUSTER		$5,696,675		$247,536
	NON-CLUSTER PROGRAMS				
17.201	Registered Apprenticeship	Labor, Department of	$39,819		
17.225	Unemployment Insurance	Labor, Department of	222,885,893		
17.225	Unemployment Insurance	Labor, Department of	483,996,380	CARES	
17.235	Senior Community Service Employment Program	Aging, Commission on	399,110		$375,197
17.245	Trade Adjustment Assistance	Labor, Department of	962,855		
17.261	WIA Pilots, Demonstrations, and Research Projects	Labor, Department of	49,331		
17.271	Work Opportunity Tax Credit (WOTC) Program	Labor, Department of	38,482		
17.273	Temporary Labor Certification for Foreign Workers	Labor, Department of	296,395		
17.277	WIOA National Dislocated Worker Grants/WIA National Emergency Grants	Labor, Department of	417,574		
17.277	WIOA National Dislocated Worker Grants/WIA National Emergency Grants	Labor, Department of	3,160	CARES	
17.285	Apprenticeship USA Grants	Labor, Department of	348,964		54,673
17.287	Job Corps Experimental Projects and Technical Assistance	Labor, Department of	2,096,602		58,876
17.805	Homeless Veterans Reintegration Project	Labor, Department of	48,143		
	TOTAL NON-CLUSTERED PROGRAMS		$711,582,708		$488,746
	TOTAL DEPARTMENT OF LABOR		$724,544,468		$736,282
	DEPARTMENT OF TRANSPORTATION				
	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER				
20.205	Highway Planning and Construction	Transportation Department, Idaho	$375,896,872		$3,160,058
20.219	Recreational Trails Program	Parks and Recreation, Department of	1,192,438		851,979
	TOTAL HIGHWAY PLANNING AND CONSTRUCTION CLUSTER		$377,089,310		$4,012,037
	FMCSA CLUSTER				
20.218	Motor Carrier Safety Assistance	Police, Idaho State	$1,832,623		
	TOTAL FMCSA CLUSTER		$1,832,623		
	FEDERAL TRANSIT CLUSTER				
20.500	Federal Transit Capital Investment Grants	Transportation Department, Idaho	$23,474		$23,474
20.526	Bus and Bus Facilities Formula Program	Transportation Department, Idaho	2,111,213		2,111,213
	TOTAL FEDERAL TRANSIT CLUSTER		$2,134,687		$2,134,687
	TRANSIT SERVICES PROGRAMS CLUSTER				
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	Transportation Department, Idaho	$860,084		$841,202
	TOTAL TRANSIT SERVICES PROGRAMS CLUSTER		$860,084		$841,202
	HIGHWAY SAFETY CLUSTER				
20.600	State and Community Highway Safety	Transportation Department, Idaho	$1,923,658		$581,451
20.616	National Priority Safety Programs	Transportation Department, Idaho	2,014,064		1,285,503
	TOTAL HIGHWAY SAFETY CLUSTER		$3,937,722		$1,866,954

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BY FEDERAL AGENCY
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CFDA	FEDERAL AGENCY FEDERAL PROGRAM TITLE	STATE AGENCY	DIRECT AWARD EXPENDITURES	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS
	NON-CLUSTERED PROGRAMS				
20.106	Airport Improvement Program	Transportation Department, Idaho	$548,545		
20.232	Commercial Driver's License Program Implementation Grant	Transportation Department, Idaho	17,140		
20.237	Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	Transportation Department, Idaho	899,080		
20.240	Fuel Tax Evasion - Intergovernmental Enforcement Effort	Tax Commission, Idaho	6,500		
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	Transportation Department, Idaho	48,050		
20.509	Formula Grants for Rural Areas	Transportation Department, Idaho	7,973,808		$7,558,905
20.509	Formula Grants for Rural Areas	Transportation Department, Idaho	65,486	CARES	37,986
20.700	Pipeline Safety Program State Base Grant	Public Utilities Commission	202,488		
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	Military, Division of	98,162		43,999
20.720	State Damage Prevention Program Grants	Building Safety, Division of	291,004		
20.721	Pipeline Safety Program One Call Grant	Public Utilities Commission	25,178		25,178
	TOTAL NON-CLUSTERED PROGRAMS		$10,175,441		$7,666,068
	TOTAL DEPARTMENT OF TRANSPORTATION		$396,029,867		$16,520,948
	US TREASURY				
21.016	Equitable Sharing	Police, Idaho State	$73,658		
21.019	Coronavirus Relief Fund	Governor, Office of the	63,676,405	CARES	$5,281,946
	TOTAL US TREASURY		$63,750,063		$5,281,946
	GENERAL SERVICES ADMINISTRATION				
39.003	Donation of Federal Surplus Personal Property	Administration, Department of	$945,990	NC	
	TOTAL GENERAL SERVICES ADMINISTRATION		$945,990		
	NATIONAL ENDOWMENT FOR THE HUMANITIES				
45.025	Promotion of the Arts - Partnership Agreements	Arts, Commission on the	$824,158		$390,718
45.149	Promotion of the Humanities - Division of Preservation and Access	Historical Society, Idaho State	55,695		
Pass-Through From Non-State Entities					
45.129	Promotion of the Humanities - Federal/State Partnership Idaho Humanities Council; Grantor Number H18001	Libraries, Idaho Commission for	16,103	PT	
	TOTAL NATIONAL ENDOWMENT ON ARTS AND HUMANITIES		$895,956		$390,718
	INSTITUTE OF MUSEUM AND LIBRARY SERVICES				
45.310	Grants to States	Libraries, Idaho Commission for	$1,363,288		$75,273
45.310	Grants to States	Libraries, Idaho Commission for	73,199	CARES	72,199
	TOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES		$1,436,487		$147,472
	SMALL BUSINESS ADMINISTRATION				
59.061	State Trade Expansion	Commerce, Department of	$267,089		$267,089
	TOTAL SMALL BUSINESS ADMINISTRATION		$267,089		$267,089
	DEPARTMENT OF VETERANS AFFAIRS				
64.014	Veterans State Domiciliary Care	Veterans Services, Division of	$331,302		
64.014	Veterans State Domiciliary Care	Veterans Services, Division of	2,179	CARES	
64.015	Veterans State Nursing Home Care	Veterans Services, Division of	16,197,206		
64.015	Veterans State Nursing Home Care	Veterans Services, Division of	105,798	CARES	
64.101	Burial Expenses Allowances for Veterans	Veterans Services, Division of	361,528		
	TOTAL DEPARTMENT OF VETERANS AFFAIRS		$16,998,013		
	ENVIRONMENTAL PROTECTION AGENCY CLEAN WATER STATE REVOLVING FUND CLUSTER				
66.458	Capitalization Grants for Clean Water State Revolving Funds	Environmental Quality, Department of	$7,460,801		$3,756
	TOTAL CLEAN WATER STATE REVOLVING FUND CLUSTER		$7,460,801		$3,756
	DRINKING WATER STATE REVOLVING FUND CLUSTER				
66.468	Capitalization Grants for Drinking Water State Revolving Funds	Environmental Quality, Department of	$10,526,927		$314,030
	TOTAL DRINKING WATER STATE REVOLVING FUND CLUSTER		$10,526,927		$314,030
	NON-CLUSTERED PROGRAMS				
66.001	Air Pollution Control Program Support	Environmental Quality, Department of	$602,713		
66.032	State Indoor Radon Grants	Health and Welfare, Department of	54,338		
66.034	Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	Environmental Quality, Department of	391,656		
66.039	National Clean Diesel Emissions Reduction Program	Environmental Quality, Department of	356,704		
66.040	State Clean Diesel Grant Program	Environmental Quality, Department of	331,252		
66.202	Congressionally Mandated Projects	Environmental Quality, Department of	933,620		$318,837
66.204	Multipurpose Grants to States and Tribes	Agriculture, Department of	9,814		
66.204	Multipurpose Grants to States and Tribes	Environmental Quality, Department of	45,000		
66.204	Multipurpose Grants to States and Tribes	Fish and Game, Department of	25,000		
66.204	Multipurpose Grants to States and Tribes	Health and Welfare, Department of	2,464		
66.204	EPA Multipurpose Grant	Water Resources, Department of	50,806		
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	Environmental Quality, Department of	2,042,248		
66.432	State Public Water System Supervision	Environmental Quality, Department of	1,130,138		
66.433	State Underground Water Source Protection	Water Resources, Department of	88,912		

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CFDA	FEDERAL AGENCY FEDERAL PROGRAM TITLE	STATE AGENCY	DIRECT AWARD EXPENDITURES	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS
66.444	Lead Testing in School and Child Care Program Drinking Water Grant Program	Environmental Quality, Department of	$5,200		
66.454	Water Quality Management Planning	Environmental Quality, Department of	101,787		
66.460	Nonpoint Source Implementation Grants	Environmental Quality, Department of	1,630,410		$1,098,614
66.461	Regional Wetland Program Development Grants	Environmental Quality, Department of	6,896		
66.461	Regional Wetland Program Development Grants	Fish and Game, Department of	29,587		
66.605	Performance Partnership Grants	Environmental Quality, Department of	764,337		
66.608	Environmental Info. Exchange Network Grant Prog. and Related Assist.	Environmental Quality, Department of	100,450		
66.700	Consolidated Pesticide Enforcement Cooperative Agreements	Agriculture, Department of	421,764		
66.708	Pollution Prevention Grants Program	Environmental Quality, Department of	108,250		58,105
66.801	Hazardous Waste Management State Program Support	Environmental Quality, Department of	425,264		16,823
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Coop Agmts.	Environmental Quality, Department of	5,019,834		3,097,747
66.804	Underground Storage Tank Prevention, Detection and Compliance Program	Environmental Quality, Department of	326,250		
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	Environmental Quality, Department of	487,620		
66.809	Superfund State and Indian Tribe Core Program Cooperative Agreements	Environmental Quality, Department of	249,619		
66.817	State and Tribal Response Program Grants	Environmental Quality, Department of	989,621		
	TOTAL NON-CLUSTERED PROGRAMS		$16,731,554		$4,590,126
	TOTAL ENVIRONMENTAL PROTECTION AGENCY		$34,719,282		$4,907,912
	DEPARTMENT OF ENERGY				
81.041	State Energy Program	Energy Resources, Office of	$404,885		
81.041	State Energy Program	Fish and Game, Department of	136,660		$80,000
81.042	Weatherization Assistance for Low-Income Persons	Health and Welfare, Department of	2,153,883		2,092,122
81.065	Nuclear Legacy Cleanup Program	Environmental Quality, Department of	1,070,820		
81.214	Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	Environmental Quality, Department of	592,302		
81.U14	Tributary Water Conservation	Water Resources, Department of	476,570		
81.U17	Miscellaneous Bonneville Power Administration Grants	Fish and Game, Department of	14,926,237		
81.U17	Miscellaneous Bonneville Power Administration Grants	Species Conservation, Office of	2,573,614		1,171,149
81.U18	Weatherization Conference	Health and Welfare, Department of	548,670		14,244
81.U30	Miscellaneous Pacific States Marine Fisheries Commission Grants	Fish and Game, Department of	758,755		
	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 30-316-04F MOA 30-316-04G	Environmental Quality, Department of	282,667	PT	
	TOTAL DEPARTMENT OF ENERGY		$23,925,063		$3,357,515
	DEPARTMENT OF EDUCATION				
	SPECIAL EDUCATION CLUSTER (IDEA)				
84.027	Special Education Grants to States	Superintendent of Public Instruction	$59,640,987		$56,888,193
84.173	Special Education Preschool Grants	Superintendent of Public Instruction	2,267,889		2,267,889
	TOTAL SPECIAL EDUCATION CLUSTER (IDEA)		$61,908,876		$59,156,082
	NON-CLUSTERED PROGRAMS				
84.002	Adult Education - Basic Grants to States	Career-Technical Education, Division of	$2,586,078		$2,406,440
84.010	Title I Grants to Local Educational Agencies	Superintendent of Public Instruction	56,437,790		55,496,349
84.011	Migrant Education - State Grant Program	Superintendent of Public Instruction	3,887,218		3,446,952
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	Superintendent of Public Instruction	673,040		9,298
84.048	Career and Technical Education - Basic Grants to States	Career-Technical Education, Division of	6,432,716		5,484,656
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Blind and Visually Impaired, Commission for the	2,433,338		
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Vocational Rehabilitation, Division of	14,048,609		
84.144	Migrant Education Coordination Program	Superintendent of Public Instruction	96,526		4,448
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	2,326,397		
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	Vocational Rehabilitation, Division of	223,460		
84.196	Education for Homeless Children and Youth	Superintendent of Public Instruction	310,499		220,500
84.287	Twenty-First Century Community Learning Centers	Superintendent of Public Instruction	4,991,056		4,717,411
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Education, State Board of	2,965,436		2,949,919
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Superintendent of Public Instruction	1,660,645		1,106,208
84.358	Rural Education	Superintendent of Public Instruction	559,255		533,186
84.365	English Language Acquisition State Grants	Superintendent of Public Instruction	1,941,714		1,830,823
84.366	Mathematics and Science Partnerships	Superintendent of Public Instruction			
84.367	Improving Teacher Quality State Grants	Superintendent of Public Instruction	9,335,466		8,576,702
84.369	Grants for State Assessments and Related Activities	Superintendent of Public Instruction	4,293,184		
84.377	School Improvement Grants	Superintendent of Public Instruction	1,083,060		1,083,060
84.424	Student Support and Academic Enrichment Program	Superintendent of Public Instruction	4,944,679		4,780,486
	Pass-Through From Non-State Entities				
84.283	Comprehensive Centers University of Oregon; Grantor Number S283D160003	Public Television, Idaho	8,309	PT	
84.367	Improving Teacher Quality State Grants Idaho Humanities Council; Grantor Number LIBSCH	Libraries, Idaho Commission for	20,339	PT	
	TOTAL NON-CLUSTERED PROGRAMS		$121,483,814		$92,646,438
	TOTAL DEPARTMENT OF EDUCATION		$183,392,690		$151,802,520

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	NATIONAL ARCHIVES AND RECORDS ADMINISTRATION				
89.003	National Historical Publications and Records Grants	Historical Society, Idaho State	$15,090		$14,993
	TOTAL NATIONAL ARCHIVES AND RECORDS ADMIN		$15,090		$14,993
	ELECTION ASSISTANCE COMMISSION				
90.404	2018 HAVA Election Security Grants	Secretary of State	$1,038,276		
90.404	2018 HAVA Election Security Grants	Secretary of State	565,308	CARES	
	TOTAL ELECTION ASSISTANCE COMMISSION		$1,603,584		
	HEALTH AND HUMAN SERVICES				
	AGING CLUSTER				
93.044	Special Programs for the Aging, title III, Part B, Grants for Supportive Services and Senior Centers	Aging, Commission on	$1,923,274		$1,746,514
93.044	Special Programs for the Aging, title III, Part B, Grants for Supportive Services and Senior Centers	Aging, Commission on	219,555	CARES	210,051
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services	Aging, Commission on	4,553,669		4,305,310
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services	Aging, Commission on	1,100,425	CARES	1,081,458
93.053	Nutrition Services Incentive Program	Aging, Commission on	801,565		801,565
	TOTAL AGING CLUSTER		$8,598,488		$8,144,898
	CCDF CLUSTER				
93.575	Child Care and Development Block Grant	Health and Welfare, Department of	$29,346,401		$918,835
93.575	Child Care and Development Block Grant (CARES Act)	Health and Welfare, Department of	3,674,223	CARES	3,667,937
93.596	Child Care Mandatory and Matching Funds of Child Care and Develop. Fund	Health and Welfare, Department of	11,707,591		
	TOTAL CCDF CLUSTER		$44,728,215		$4,586,772
	HEAD START CLUSTER				
93.600	Head Start	Health and Welfare, Department of	$110,790		
	TOTAL HEAD START CLUSTER		$110,790		
	MEDICAID CLUSTER				
93.775	State Medicaid Fraud Control Units	Attorney General, Office of the	$658,607		
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	Health and Welfare, Department of	2,042,134		
93.778	Medical Assistance Program	Health and Welfare, Department of	1,886,413,943		$494,012
	TOTAL MEDICAID CLUSTER		$1,889,114,684		$494,012
	NON-CLUSTER PROGRAMS				
93.041	Special Programs for the Aging, Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	Aging, Commission on	$21,060		$10,000
93.042	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	Aging, Commission on	104,310		104,310
93.042	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	Aging, Commission on	45,709	CARES	45,709
93.043	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	Aging, Commission on	210,102		199,789
93.048	Special Programs for the Aging, Title IV and II, Discretionary Projects	Aging, Commission on	225,911		126,985
93.051	Alzheimer's Disease Demonstration Grants to States	Aging, Commission on	80,370		50,748
93.052	National Family Caregiver Support, Title III, Part E	Aging, Commission on	1,018,763		958,121
93.052	National Family Caregiver Support, Title III, Part E	Aging, Commission on	53,148	CARES	48,518
93.069	Public Health Emergency Preparedness	Health and Welfare, Department of	5,130,382		3,256,754
93.071	Medicare Enrollment Assistance Program	Aging, Commission on	79,055		66,394
93.071	Medicare Enrollment Assistance Program	Insurance, Department of	90,211		
93.072	Lifespan Respite Care Program	Aging, Commission on	174,430		135,454
93.079	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	Superintendent of Public Instruction	92,236		
93.090	Guardianship Assistance	Health and Welfare, Department of	59,193		
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program	Health and Welfare, Department of	222,600		141,717
93.103	Food and Drug Administration Research	Agriculture, Department of	525,062		125,230
93.103	Food and Drug Administration Research	Health and Welfare, Department of	56,948		
93.110	Maternal and Child Health Federal Consolidated Programs	Health and Welfare, Department of	99,504		
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	Health and Welfare, Department of	138,710		64,186
93.127	Emergency Medical Services for Children	Health and Welfare, Department of	75,496		
93.130	Coop. Agmts. - States/Territories - Coord. and Develop. of Primary Care Offices	Health and Welfare, Department of	163,511		
93.136	Injury Prevent. and Control Research and State and Community Based Programs	Health and Welfare, Department of	1,773,322		174,433
93.150	Projects for Assistance in Transition from Homelessness (PATH)	Health and Welfare, Department of	64,257		49,505
93.165	Grants to States for Loan Repayment Program	Health and Welfare, Department of	204,434		204,434
93.217	Family Planning Services	Health and Welfare, Department of	1,626,274		1,450,824
93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	Health and Welfare, Department of	187,037		85,463
93.236	Grants to States to Support Oral Health Workforce Activities	Health and Welfare, Department of	440,388		246,519
93.240	State Capacity Building	Health and Welfare, Department of	165,825		
93.241	State Rural Hospital Flexibility Program	Health and Welfare, Department of	573,867		243,398
93.243	Substance Abuse and Mental Health Svcs - Proj. of Regional and Natl. Significance	Drug Policy, Office of	1,969,604		1,431,449
93.243	Substance Abuse and Mental Health Svcs - Proj. of Regional and Natl. Significance	Health and Welfare, Department of	701,811		
93.243	Substance Abuse and Mental Health Svcs - Proj. of Regional and Natl. Significance	Superintendent of Public Instruction	156,026		
93.251	Universal Newborn Hearing Screening	Health and Welfare, Department of	200,850		25,615
93.268	Immunization Cooperative Agreements	Health and Welfare, Department of	1,692,908		127,419

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STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY FEDERAL AGENCY
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CFDA	FEDERAL AGENCY FEDERAL PROGRAM TITLE	STATE AGENCY	DIRECT AWARD EXPENDITURES	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS
93.268	Immunization Cooperative Agreements	Health and Welfare, Department of	$24,526,628	NC	
93.270	Viral Hepatitis Prevention and Control	Health and Welfare, Department of	79,423		$35,681
93.283	Centers for Disease Control and Prevention - Investigations and Tech. Assist.	Health and Welfare, Department of	70,590		22,176
93.301	Small Rural Hospital Improvement Grant Program	Health and Welfare, Department of	311,856		310,143
93.301	Small Rural Hospital Improvement Grant Program	Health and Welfare, Department of	2	CARES	
93.305	National State Based Tobacco Control Programs	Health and Welfare, Department of	884,208		330,351
93.314	Early Hearing Detection and Intervention Info. Syst. (EHDI-IS) Surveillance Prog.	Health and Welfare, Department of	109,907		5,114
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Health and Welfare, Department of	850,910		100,537
93.324	State Health Insurance Assistance Program	Insurance, Department of	385,792		
93.336	Behavioral Risk Factor Surveillance System	Health and Welfare, Department of	418,872		
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	Health and Welfare, Department of	184,302		83,080
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (COVID-19 Crisis Response)	Health and Welfare, Department of	499,357	CARES	
93.366	State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	Health and Welfare, Department of	373,669		143,521
93.369	ACL Independent Living State Grants	Vocational Rehabilitation, Division of	304,014		180,501
93.413	State Flexibility to Stabilize the Market Grant Program	Insurance, Department of	22,967		
93.426	Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	Health and Welfare, Department of	1,873,045		515,552
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	323,297		
93.556	Promoting Safe and Stable Families	Health and Welfare, Department of	1,353,202		12,722
93.558	Temporary Assistance for Needy Families	Health and Welfare, Department of	25,843,417		1,350,887
93.563	Child Support Enforcement	Health and Welfare, Department of	12,797,039		
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	Health and Welfare, Department of	929,144		100,541
93.568	Low-Income Home Energy Assistance	Health and Welfare, Department of	19,539,641		9,113,334
93.568	Low-Income Home Energy Assistance (CARES Act)	Health and Welfare, Department of	5,086,085	CARES	
93.569	Community Services Block Grant	Health and Welfare, Department of	3,275,658		3,176,246
93.576	Refugee and Entrant Assistance Discretionary Grants	Health and Welfare, Department of	60,079		51,124
93.586	State Court Improvement Program	Judicial Department	295,499		
93.590	Community-Based Child Abuse Prevention Grants	Health and Welfare, Department of	216,574		
93.597	Grants to States for Access and Visitation Programs	Health and Welfare, Department of	74,949		
93.599	Chafee Education and Training Vouchers Program	Health and Welfare, Department of	92,923		
93.603	Adoption and Legal Guardianship Incentive Payments	Health and Welfare, Department of	21,450		
93.624	ACA - State Innovation Models: Funding for Model Design and Model Testing Assistance	Health and Welfare, Department of	710		
93.630	Developmental Disabilities Basic Support and Advocacy Grants	Health and Welfare, Department of	527,112		91,791
93.643	Children's Justice Grants To States	Health and Welfare, Department of	115,808		
93.645	Stephanie Tubbs Jones Child Welfare Services Program	Health and Welfare, Department of	1,765,656		
93.658	Foster Care - Title IV-E	Health and Welfare, Department of	20,075,348		
93.659	Adoption Assistance	Health and Welfare, Department of	9,872,006		
93.667	Social Services Block Grant	Health and Welfare, Department of	8,063,830		41,481
93.669	Child Abuse and Neglect State Grants	Health and Welfare, Department of	$421,300		
93.671	Family Violence Prevent and Srvcs/Domestic Violence Shelter and Sup. Services	Health and Welfare, Department of	801,941		775,931
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood	Health and Welfare, Department of	458,910		
93.734	Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs (PPHF)	Aging, Commission on	20,504		12,067
93.735	State Pub. Health Approach Ensuring Quitline Cap. Funded in Part by PPHF	Health and Welfare, Department of	92,132		
93.747	Elder Abuse Prevention Interventions Program	Aging, Commission on	255,789		110,838
93.748	PPHF Cooperative Agreements for Prescription Drug Monitoring Program Electronic Health Record (EHR) Integration and Interoperability Expansion	Drug Policy, Office of	110,444		
93.767	Children's Health Insurance Program	Health and Welfare, Department of	84,074,585		
93.788	Opioid STR	Drug Policy, Office of	157,968		
93.788	Opioid STR	Health and Welfare, Department of	3,800,044		1,009,696
93.791	Money Follows the Person Rebalancing Demonstration	Health and Welfare, Department of	1,856,519		
93.796	State Survey Certification of Health Care Providers and Suppliers (Title XIX) Medicaid	Health and Welfare, Department of	1,349,227		
93.800	Organized Approaches to Increase Colorectal Cancer Screening	Health and Welfare, Department of	400,160		188,119
93.817	Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	Health and Welfare, Department of	374,281		373,817
93.870	Maternal, Infant and Early Childhood Home Visiting Grant Program	Health and Welfare, Department of	3,002,427		2,332,912
93.889	National Bioterrorism Hospital Preparedness Program	Health and Welfare, Department of	952,580		590,204
93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	Health and Welfare, Department of	1,611,399		423,627
93.913	Grants to States for Operation of State Offices of Rural Health	Health and Welfare, Department of	145,608		
93.917	HIV Care Formula Grants	Health and Welfare, Department of	6,694,202		608,711
93.917	HIV Care Formula Grants	Health and Welfare, Department of	2	CARES	
93.940	HIV Prevention Activities - Health Department Based	Health and Welfare, Department of	1,010,549		465,704
93.958	Block Grants for Community Mental Health Services	Health and Welfare, Department of	3,719,497		50,000
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Drug Policy, Office of	1,789,771		1,417,404
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Health and Welfare, Department of	9,280,094		
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	Health and Welfare, Department of	358,024		215,103
93.991	Preventive Health and Health Services Block Grant	Health and Welfare, Department of	510,072		231,577
93.994	Maternal and Child Health Services Block Grant to the States	Health and Welfare, Department of	2,935,577		1,325,567

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STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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CFDA	FEDERAL AGENCY FEDERAL PROGRAM TITLE	STATE AGENCY	DIRECT AWARD EXPENDITURES	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS
	Pass-Through From Non-State Entities				
93.103	Food and Drug Administration Research	Agriculture, Department of	$29,298	PT	
	Association of Food and Drug Officials; Grantor				
	Number Grant # G-1810-01550 and G-ME-1904-01693 and G-ME-1905-01756				
93.276	Drug Free Communities Support Program	Police, Idaho State	6,440	PT	
	Drug Free Idaho				
	333 N Mark Stall Pl				
	Boise, ID 83704				
	TOTAL NON-CLUSTER PROGRAMS		$285,867,627		$35,169,033
	TOTAL HEALTH AND HUMAN SERVICES		$2,228,419,804		$48,394,715
	CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
94.003	State Commissions	Labor, Department of	$256,233		
94.006	AmeriCorps	Labor, Department of	1,025,476		$1,025,476
94.008	Commission Investment Fund	Labor, Department of	134,422		
94.009	Training and Technical Assistance	Labor, Department of	4,500		3,861
94.013	Volunteers in Service to America	Correction, Department of	2,888		
	TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE		$1,423,519		$1,029,337
	EXECUTIVE OFFICE OF THE PRESIDENT				
95.001	High Intensity Drug Trafficking Areas Program	Drug Policy, Office of	$38,550		
	Pass-Through From Non-State Entities				
95.001	High Intensity Drug Trafficking Areas Program	Police, Idaho State	374,138	PT	$135,659
	Office of National Drug Control Policy				
	1600 Pennsylvania Ave., NW, Washington, DC 20500				
	TOTAL EXECUTIVE OFFICE OF THE PRESIDENT		$412,688		$135,659
	SOCIAL SECURITY ADMINISTRATION				
	DISABILITY INSURANCE/SSI CLUSTER				
96.001	Social Security Disability Insurance	Labor, Department of	$9,005,586		
	TOTAL DISABILITY INSURANCE/SSI CLUSTER		$9,005,586		
	NON-CLUSTERED PROGRAMS				
96.U23	Vital Statistics Birth Records Grants	Health and Welfare, Department of	$32,881		
96.U24	Vital Statistics Cooperative Program	Health and Welfare, Department of	85,694		
96.U25	Social Security Birth and Death Reports	Health and Welfare, Department of	17,910		
	TOTAL NON-CLUSTERED PROGRAMS		$136,485		
	TOTAL SOCIAL SECURITY ADMINISTRATION		$9,142,071		
	DEPARTMENT OF HOMELAND SECURITY				
97.012	Boating Safety Financial Assistance	Parks and Recreation, Department of	$1,088,197		$634,292
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	Water Resources, Department of	112,645		
97.032	Crisis Counseling	Military, Division of	1,818		
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Military, Division of	8,918,130		8,778,156
97.039	Hazard Mitigation Grant	Military, Division of	1,492,122		1,440,095
97.041	National Dam Safety Program	Water Resources, Department of	69,637		
97.042	Emergency Management Performance Grants	Military, Division of	3,358,100		1,319,939
97.045	Cooperating Technical Partners	Military, Division of	26,981		
97.046	Fire Management Assistance Grant	Military, Division of	11,258,115		344,697
97.047	Pre-Disaster Mitigation	Military, Division of	115,157		61,799
97.067	Homeland Security Grant Program	Military, Division of	3,188,298		2,545,388
97.082	Earthquake Consortium	Military, Division of	15,276		
	TOTAL DEPARTMENT OF HOMELAND SECURITY		$29,644,476		$15,124,366
	RESEARCH AND DEVELOPMENT CLUSTER				
	DEPARTMENT OF AGRICULTURE				
10.170	Specialty Crop Block Grant Program - Farm Bill	Agriculture, Department of	$1,204,404	R&D	$1,027,994
	Research and Development Cluster: Agricultural Marketing Service				
10.304	Homeland Security - Agricultural	Agriculture, Department of	1,300	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		$1,205,704		$1,027,994
	DEPARTMENT OF THE INTERIOR				
15.981	Water Use and Data Research	Water Resources, Department of	$40,406	R&D	
	Research and Development Cluster: United States Geological Survey				
	TOTAL DEPARTMENT OF THE INTERIOR		$40,406		
	DEPARTMENT OF LABOR				
17.002	Labor Force Statistics	Labor, Department of	$595,325	R&D	
	Research and Development Cluster: Bureau of Labor Statistics				
17.005	Compensation and Working Conditions	Labor, Department of	6,630	R&D	
	Research and Development Cluster: Compensation and Working Conditions				
	TOTAL DEPARTMENT OF LABOR		$601,955		

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STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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CFDA	FEDERAL AGENCY FEDERAL PROGRAM TITLE	STATE AGENCY	DIRECT AWARD EXPENDITURES	TYPE*	AMOUNT PROVIDED TO SUBRECIPIENTS
	DEPARTMENT OF TRANSPORTATION				
20.205	Highway Planning and Construction	Transportation Department, Idaho	$1,767,852	R&D	
	Research and Development Cluster: Federal Highway Administration				
	TOTAL DEPARTMENT OF TRANSPORTATION		$1,767,852		
	HEALTH AND HUMAN SERVICES				
93.631	Developmental Disabilities Projects of National Significance	Health and Welfare, Department of	$71,357	PT, R&D	
	Research and Development Cluster: Administration for Community Living				
	Administration for Community Living (ACL)				
	Regents of the University of Idaho				
	Grantor ID: DD3083-SB-854941				
	TOTAL HEALTH AND HUMAN SERVICES		$71,357		
	TOTAL RESEARCH AND DEVELOPMENT CLUSTER		$3,687,274		$1,027,994
	TOTAL EXPENDITURES OF FEDERAL AWARDS		$4,270,293,116		$381,591,763

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OF
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STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY STATE AGENCY
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CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*	EXPENDITURES TO SUBRECIPIENTS
	ADMINISTRATION, DEPARTMENT OF				
39.003	Donation of Federal Surplus Personal Property	General Services Administration	$945,990	NC	
	TOTAL ADMINISTRATION, DEPARTMENT OF		$945,990		
	AGING, COMMISSION ON				
10.565	Commodity Supplemental Food Program	Department of Agriculture	$193,877		$176,750
17.235	Senior Community Service Employment Program	Department of Labor	399,110		375,197
93.041	Special Programs for the Aging, Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	Health and Human Services	21,060		10,000
93.042	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	Health and Human Services	104,310		104,310
93.042	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	Health and Human Services	45,709	CARES	45,709
93.043	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	Health and Human Services	210,102		199,789
93.044	Special Programs for the Aging, title III, Part B, Grants for Supportive Services and Senior Centers	Health and Human Services	1,923,274		1,746,514
93.044	Special Programs for the Aging, title III, Part B, Grants for Supportive Services and Senior Centers	Health and Human Services	219,555	CARES	210,051
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services	Health and Human Services	4,553,669		4,305,310
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services	Health and Human Services	1,100,425	CARES	1,081,458
93.048	Special Programs for the Aging, Title IV and II, Discretionary Projects	Health and Human Services	225,911		126,985
93.051	Alzheimer's Disease Demonstration Grants to States	Health and Human Services	80,370		50,748
93.052	National Family Caregiver Support, Title III, Part E	Health and Human Services	1,018,763		958,121
93.052	National Family Caregiver Support, Title III, Part E	Health and Human Services	53,148	CARES	48,518
93.053	Nutrition Services Incentive Program	Health and Human Services	801,565		801,565
93.071	Medicare Enrollment Assistance Program	Health and Human Services	79,055		66,394
93.072	Lifespan Respite Care Program	Health and Human Services	174,430		135,454
93.734	Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs (PPHF)	Health and Human Services	20,504		12,067
93.747	Elder Abuse Prevention Interventions Program	Health and Human Services	255,789		110,838
	TOTAL AGING, COMMISSION ON		$11,480,626		$10,565,778
	AGRICULTURE, DEPARTMENT OF				
10.025	Plant and Animal Disease, Pest Control, and Animal Care	Department of Agriculture	$1,485,471		$593,230
10.162	Inspection Grading and Standardization	Department of Agriculture	58,776		
10.163	Market Protection and Promotion	Department of Agriculture	15,200		
10.170	Specialty Crop Block Grant Program - Farm Bill	Department of Agriculture	878,444		506,820
10.170	Specialty Crop Block Grant Program - Farm Bill	Department of Agriculture	1,204,404	R&D	1,027,994
10.304	Homeland Security - Agricultural	Department of Agriculture	1,300	PT, R&D	
10.680	Forest Health Protection	Department of Agriculture	44,223		39,578
10.902	Soil and Water Conservation	Department of Agriculture	797		
10.U02	Forest Service Aquatic Invasive Species Monitoring	Department of Agriculture	25,547		
10.U28	Federal-State Inspection of Fresh Fruits, Veg, and Other Products	Department of Agriculture	11,491		
12.U29	Watercraft Inspection Station Program	Department of Defense	604,462	PT	188,270
12.U31	Aquatic Invasive Species Monitoring	Department of Defense	46,856	PT	
15.608	Fish and Wildlife Management Assistance	Department of the Interior	44,815		
15.652	Undesirable/Noxious Plant Species	Department of the Interior	1,682		
66.204	Multipurpose Grants to States and Tribes	Environmental Protection Agency	9,814		
66.700	Consolidated Pesticide Enforcement Cooperative Agreements	Environmental Protection Agency	421,764		
93.103	Food and Drug Administration Research	Health and Human Services	29,298	PT	
93.103	Food and Drug Administration Research	Health and Human Services	525,062		125,230
	TOTAL AGRICULTURE, DEPARTMENT OF		$5,409,406		$2,481,122
	ARTS, COMMISSION ON THE				
45.025	Promotion of the Arts - Partnership Agreements	Natl. Endow. for the Humanities	$824,158		$390,718
	TOTAL ARTS, COMMISSION ON THE		$824,158		$390,718
	ATTORNEY GENERAL, OFFICE OF THE				
16.543	Missing Children's Assistance	Department of Justice	$390,864		
93.775	State Medicaid Fraud Control Units	Health and Human Services	658,607		
	TOTAL ATTORNEY GENERAL, OFFICE OF THE		$1,049,471		
	BLIND AND VISUALLY IMPAIRED, COMMISSION FOR THE				
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Department of Education	$2,433,338		
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		$2,658,338		

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	BUILDING SAFETY, DIVISION OF				
14.171	Manufactured Home Dispute Resolution	Housing and Urban Development	$118,691		
20.720	State Damage Prevention Program Grants	Department of Transportation	291,004		
	TOTAL BUILDING SAFETY, DIVISION OF		$409,695		
	CAREER-TECHNICAL EDUCATION, DIVISION OF				
84.002	Adult Education - Basic Grants to States	Department of Education	$2,586,078		$2,406,440
84.048	Career and Technical Education - Basic Grants to States	Department of Education	6,432,716		5,484,656
	TOTAL CAREER-TECHNICAL EDUCATION, DIVISION OF		$9,018,794		$7,891,096
	COMMERCE, DEPARTMENT OF				
14.228	Community Development Block Grants/State's Program	Housing and Urban Development	$9,749,038		$9,749,038
59.061	State Trade Expansion	Small Business Administration	267,089		267,089
	TOTAL COMMERCE, DEPARTMENT OF		$10,016,127		$10,016,127
	CORRECTION, DEPARTMENT OF				
16.606	State Criminal Alien Assistance Program	Department of Justice	$223,585		
16.827	Justice Reinvestment Initiative	Department of Justice	428,877		
94.013	Volunteers in Service to America	Corporation for National and Community Service	2,888		
	TOTAL CORRECTION, DEPARTMENT OF		$655,350		
	DRUG POLICY, OFFICE OF				
93.243	Substance Abuse & Mental Health Svcs - Proj. of Regional & Natl. Significance	Health and Human Services	$1,969,604		$1,431,449
93.748	PPHF Cooperative Agreements for Prescription Drug Monitoring Program Electronic Health Record (EHR) Integration and Interoperability Expansion	Health and Human Services	110,444		
93.788	Opioid STR	Health and Human Services	157,968		
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Health and Human Services	1,789,771		1,417,404
95.001	High Intensity Drug Trafficking Areas Program	Executive Office of the President	38,550		
	TOTAL OFFICE OF DRUG POLICY		$4,066,337		$2,848,853
	EDUCATION, STATE BOARD OF				
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Department of Education	$2,965,436		$2,949,919
	TOTAL EDUCATION, STATE BOARD OF		$2,965,436		$2,949,919
	ENERGY RESOURCES, OFFICE OF				
81.041	State Energy Program	Department of Energy	$404,885		
	TOTAL ENERGY RESOURCES, OFFICE OF		$404,885		
	ENVIRONMENTAL QUALITY, DEPARTMENT OF				
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	Department of Defense	$181,001		
66.001	Air Pollution Control Program Support	Environmental Protection Agency	602,713		
66.034	Surveys, Studies, Research, Investigations, Demonstrations & Special Purpose Activities Relating to the Clean Air Act	Environmental Protection Agency	391,656		
66.039	National Clean Diesel Emissions Reduction Program	Environmental Protection Agency	356,704		
66.040	State Clean Diesel Grant Program	Environmental Protection Agency	331,252		
66.202	Congressionally Mandated Projects	Environmental Protection Agency	933,620		$318,837
66.204	Multipurpose Grants to States and Tribes	Environmental Protection Agency	45,000		
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	Environmental Protection Agency	2,042,248		
66.432	State Public Water System Supervision	Environmental Protection Agency	1,130,138		
66.444	Lead Testing in School and Child Care Program Drinking Water Grant Program	Environmental Protection Agency	5,200		
66.454	Water Quality Management Planning	Environmental Protection Agency	101,787		
66.458	Capitalization Grants for Clean Water State Revolving Funds	Environmental Protection Agency	7,460,801		3,756
66.460	Nonpoint Source Implementation Grants	Environmental Protection Agency	1,630,410		1,098,614
66.461	Regional Wetland Program Development Grants	Environmental Protection Agency	6,896		
66.468	Capitalization Grants for Drinking Water State Revolving Funds	Environmental Protection Agency	10,526,927		314,030
66.605	Performance Partnership Grants	Environmental Protection Agency	764,337		
66.608	Environmental Info. Exchange Network Grant Prog. and Related Assist.	Environmental Protection Agency	100,450		
66.708	Pollution Prevention Grants Program	Environmental Protection Agency	108,250		58,105
66.801	Hazardous Waste Management State Program Support	Environmental Protection Agency	425,264		16,823
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Coop Agmts.	Environmental Protection Agency	5,019,834		3,097,747
66.804	Underground Storage Tank Prevention, Detection and Compliance Program	Environmental Protection Agency	326,250		
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	Environmental Protection Agency	487,620		
66.809	Superfund State and Indian Tribe Core Program Cooperative Agreements	Environmental Protection Agency	249,619		
66.817	State and Tribal Response Program Grants	Environmental Protection Agency	989,621		
81.065	Nuclear Legacy Cleanup Program	Department of Energy	1,070,820		
81.106	Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions	Department of Energy	282,667	PT	

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CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*	EXPENDITURES TO SUBRECIPIENTS
81.214	Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	Department of Energy	$592,302		
	TOTAL ENVIRONMENTAL QUALITY, DEPARTMENT OF		$36,163,387		$4,907,912
	FISH AND GAME, DEPARTMENT OF				
10.U04	Miscellaneous Forest Service Grants	Department of Agriculture	$94,089		
10.069	Conservation Reserve Program	Department of Agriculture	97,619		$32,000
11.436	Columbia River Fisheries Development Program	Department of Commerce	1,407,208		
11.437	Pacific Fisheries Data Program	Department of Commerce	15,272		
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program	Department of Commerce	266,771		
11.441	Regional Fishery Management Councils	Department of Commerce	28,359		
15.225	Recreation and Visitor Services	Department of the Interior	3,327		
15.230	Invasive and Noxious Plant Management	Department of the Interior	1,238		
15.231	Fish, Wildlife and Plant Conservation Resource Management	Department of the Interior	262,078		
15.238	Challenge Cost Share	Department of the Interior	498		
15.247	Wildlife Resource Management	Department of the Interior	10,000		
15.517	Fish and Wildlife Coordination Act	Department of the Interior	250,391		
15.524	Recreation Resources Management	Department of the Interior	12,047		
15.560	SECURE Water Act - Research Agreements	Department of the Interior	184,581		
15.605	Sport Fish Restoration	Department of the Interior	6,239,027		
15.608	Fish and Wildlife Management Assistance	Department of the Interior	3,300		
15.611	Wildlife Restoration and Basic Hunter Education	Department of the Interior	16,857,225		458,465
15.615	Cooperative Endangered Species Conservation Fund	Department of the Interior	725,808		115,194
15.626	Enhaced Hunter Education and Safety	Department of the Interior	91,334		
15.634	State Wildlife Grants	Department of the Interior	923,684		79,837
15.634	State Wildlife Grants	Department of the Interior	10,000	PT	
15.655	Migratory Bird Monitoring, Assessment and Conservation	Department of the Interior	2,104		
15.657	Endangered Species Conservation - Recovery Implementation Funds	Department of the Interior	156,035		
15.660	Endangered Species - Candidate Conservation Action Fund	Department of the Interior	4,834		
15.661	Lower Snake River Compensation Plan	Department of the Interior	8,223,614		
15.664	Fish & Wildlife Coordination & Assistance	Department of the Interior	15,500	PT	
15.670	Adaptive Science	Department of the Interior	36,698		35,621
66.204	Multipurpose Grants to States and Tribes	Environmental Protection Agency	25,000		
66.461	Regional Wetland Program Development Grants	Environmental Protection Agency	29,587		
81.041	State Energy Program	Department of Energy	136,660		80,000
81.U17	Miscellaneous Bonneville Power Administration Grants	Department of Energy	14,926,237		
81.U30	Miscellaneous Pacific States Marine Fisheries Commission Grants	Department of Energy	758,755		
	TOTAL FISH AND GAME, DEPARTMENT OF		$51,798,880		$801,117
	GOVERNOR, OFFICE OF THE				
21.019	Coronavirus Relief Fund	Department of Treasury	$63,676,405	CARES	$5,281,946
	TOTAL GOVERNOR, OFFICE OF THE		$63,676,405		$5,281,946
	HEALTH AND WELFARE, DEPARTMENT OF				
10.178	Trade Mitigation Program Eligible Recipient Agency Operational Funds	Department of Agriculture	$131,779		$131,779
10.178	Trade Mitigation Program Eligible Recipient Agency Operational Funds	Department of Agriculture	3,499,460	NC	
10.551	Supplemental Nutrition Assistance Program (SNAP)	Department of Agriculture	216,735,108	NC	
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Department of Agriculture	20,428,945		7,641,049
10.561	State Administrative Matching Grants - Supplemental Nutrition Assist. Program	Department of Agriculture	11,276,362		857,700
10.568	Emergency Food Assistance Program (Administrative Costs)	Department of Agriculture	648,924		628,778
10.568	Emergency Food Assistance Program (Administrative Costs)	Department of Agriculture	50,236	CARES	50,236
10.569	Emergency Food Assistance Program (Food Commodities)	Department of Agriculture	3,005,091	NC	
10.578	WIC Grants To States (WGS)	Department of Agriculture	1,208,955		23,490
16.575	Crime Victim Assistance	Department of Justice	11,132,951		10,906,569
16.754	Harold Rogers Prescription Drug Monitoring Program	Department of Justice	525,777		384,468
16.839	STOP School Violence	Department of Justice	6,506		
66.032	State Indoor Radon Grants	Environmental Protection Agency	54,338		
66.204	Multipurpose Grants to States and Tribes	Environmental Protection Agency	2,464		
81.042	Weatherization Assistance for Low-Income Persons	Department of Energy	2,153,883		2,092,122
81.U18	Weatherization Conference	Department of Energy	548,670		14,244
84.181	Special Education - Grants for Infants and Families	Department of Education	2,326,397		
93.069	Public Health Emergency Preparedness	Health and Human Services	5,130,382		3,256,754
93.090	Guardianship Assistance	Health and Human Services	59,193		
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program	Health and Human Services	222,600		141,717
93.103	Food and Drug Administration Research	Health and Human Services	56,948		
93.110	Maternal and Child Health Federal Consolidated Programs	Health and Human Services	99,504		
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	Health and Human Services	138,710		64,186
93.127	Emergency Medical Services for Children	Health and Human Services	75,496		
93.130	Coop. Agmts. - States/Territories - Coord. & Develop. of Primary Care Offices	Health and Human Services	163,511		

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93.136	Injury Prevent. & Control Research and State and Community Based Programs	Health and Human Services	$1,773,322		$174,433
93.150	Projects for Assistance in Transition from Homelessness (PATH)	Health and Human Services	64,257		49,505
93.165	Grants to States for Loan Repayment Program	Health and Human Services	204,434		204,434
93.217	Family Planning Services	Health and Human Services	1,626,274		1,450,824
93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	Health and Human Services	187,037		85,463
93.236	Grants to States to Support Oral Health Workforce Activities	Health and Human Services	440,388		246,519
93.240	State Capacity Building	Health and Human Services	165,825		
93.241	State Rural Hospital Flexibility Program	Health and Human Services	573,867		243,398
93.243	Substance Abuse & Mental Health Svcs - Proj. of Regional & Natl. Significance	Health and Human Services	701,811		
93.251	Universal Newborn Hearing Screening	Health and Human Services	200,850		25,615
93.268	Immunization Cooperative Agreements	Health and Human Services	1,692,908		127,419
93.268	Immunization Cooperative Agreements	Health and Human Services	24,526,628	NC	
93.270	Viral Hepatitis Prevention and Control	Health and Human Services	79,423		35,681
93.283	Centers for Disease Control & Prevention - Investigations & Tech. Assist.	Health and Human Services	70,590		22,176
93.301	Small Rural Hospital Improvement Grant Program	Health and Human Services	311,856		310,143
93.301	Small Rural Hospital Improvement Grant Program	Health and Human Services	2	CARES	
93.305	National State Based Tobacco Control Programs	Health and Human Services	884,208		330,351
93.314	Early Hearing Detection and Intervention Info. Syst. (EHDI-IS) Surveillance Prog.	Health and Human Services	109,907		5,114
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	Health and Human Services	850,910		100,537
93.336	Behavioral Risk Factor Surveillance System		418,872		
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	Health and Human Services	184,302		83,080
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (COVID-19 Crisis Response)	Health and Human Services	499,357	CARES	
93.366	State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	Health and Human Services	373,669		143,521
93.426	Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	Health and Human Services	1,873,045		515,552
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	323,297		
93.556	Promoting Safe and Stable Families	Health and Human Services	1,353,202		12,722
93.558	Temporary Assistance for Needy Families	Health and Human Services	25,843,417		1,350,887
93.563	Child Support Enforcement	Health and Human Services	12,797,039		
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs	Health and Human Services	929,144		100,541
93.568	Low-Income Home Energy Assistance	Health and Human Services	19,539,641		9,113,334
93.568	Low-Income Home Energy Assistance (CARES Act)	Health and Human Services	5,086,085	CARES	
93.569	Community Services Block Grant	Health and Human Services	3,275,658		3,176,246
93.575	Child Care and Development Block Grant	Health and Human Services	29,346,401		918,835
93.575	Child Care and Development Block Grant (CARES Act)	Health and Human Services	3,674,223	CARES	3,667,937
93.576	Refugee and Entrant Assistance Discretionary Grants	Health and Human Services	60,079		51,124
93.590	Community-Based Child Abuse Prevention Grants	Health and Human Services	216,574		
93.596	Child Care Mandatory & Matching Funds of Child Care & Develop. Fund	Health and Human Services	11,707,591		
93.597	Grants to States for Access and Visitation Programs	Health and Human Services	74,949		
93.599	Chafee Education and Training Vouchers Program	Health and Human Services	92,923		
93.600	Head Start	Health and Human Services	110,790		
93.603	Adoption and Legal Guardianship Incentive Payments	Health and Human Services	21,450		
93.624	ACA - State Innovation Models: Funding for Model Design and Model Testing Assistance	Health and Human Services	710		
93.630	Developmental Disabilities Basic Support and Advocacy Grants	Health and Human Services	527,112		91,791
93.631	Developmental Disabilities Projects of National Significance	Health and Human Services	71,357	PT, R&D	
93.643	Children's Justice Grants To States	Health and Human Services	115,808		
93.645	Stephanie Tubbs Jones Child Welfare Services Program	Health and Human Services	1,765,656		
93.658	Foster Care - Title IV-E	Health and Human Services	20,075,348		
93.659	Adoption Assistance	Health and Human Services	9,872,006		
93.667	Social Services Block Grant	Health and Human Services	8,063,830		41,481
93.669	Child Abuse and Neglect State Grants	Health and Human Services	421,300		
93.671	Family Violence Prevent & Srvcs/Domestic Violence Shelter & Sup. Services	Health and Human Services	801,941		775,931
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood	Health and Human Services	458,910		
93.735	State Pub. Health Approach Ensuring Quitline Cap. Funded in Part by PPHF	Health and Human Services	92,132		
93.767	Children's Health Insurance Program	Health and Human Services	84,074,585		
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	Health and Human Services	2,042,134		
93.778	Medical Assistance Program	Health and Human Services	1,886,413,943		494,012
93.788	Opioid STR	Health and Human Services	3,800,044		1,009,696
93.791	Money Follows the Person Rebalancing Demonstration	Health and Human Services	1,856,519		
93.796	State Survey Certification of Health Care Providers and Suppliers (Title XIX) Medicaid	Health and Human Services	1,349,227		
93.800	Organized Approaches to Increase Colorectal Cancer Screening	Health and Human Services	400,160		188,119

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CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*	EXPENDITURES TO SUBRECIPIENTS
93.817	Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	Health and Human Services	$374,281		$373,817
93.870	Maternal, Infant and Early Childhood Home Visiting Grant Program	Health and Human Services	3,002,427		2,332,912
93.889	National Bioterrorism Hospital Preparedness Program	Health and Human Services	952,580		590,204
93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	Health and Human Services	1,611,399		423,627
93.913	Grants to States for Operation of State Offices of Rural Health	Health and Human Services	145,608		
93.917	HIV Care Formula Grants	Health and Human Services	6,694,202		608,711
93.917	HIV Care Formula Grants	Health and Human Services	2	CARES	
93.940	HIV Prevention Activities - Health Department Based	Health and Human Services	1,010,549		465,704
93.958	Block Grants for Community Mental Health Services	Health and Human Services	3,719,497		50,000
93.959	Block Grants for Prevention and Treatment of Substance Abuse	Health and Human Services	9,280,094		
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants	Health and Human Services	358,024		215,103
93.991	Preventive Health and Health Services Block Grant	Health and Human Services	510,072		231,577
93.994	Maternal and Child Health Services Block Grant to the States	Health and Human Services	2,935,577		1,325,567
96.U23	Vital Statistics Birth Records Grants	Social Security Administration	32,881		
96.U24	Vital Statistics Cooperative Program	Social Security Administration	85,694		
96.U25	Social Security Birth and Death Reports	Social Security Administration	17,910		
	TOTAL HEALTH AND WELFARE, DEPARTMENT OF		$2,484,881,914		$57,956,735
	HISTORICAL SOCIETY, IDAHO STATE				
15.224	Cultural and Paleontological Resource Management	Department of the Interior	$35,532		
15.904	Historic Preservation Fund Grants-in-Aid	Department of the Interior	785,792		$56,970
45.149	Promotion of the Humanities - Division of Preservation and Access	Natl. Endow. for the Humanities	55,695		
89.003	National Historical Publications and Records Grants	Natl. Archives & Records Adm.	15,090		14,993
	TOTAL HISTORICAL SOCIETY, IDAHO STATE		$892,109		$71,963
	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	$90,211		
93.324	State Health Insurance Assistance Program	Health and Human Services	385,792		
93.413	State Flexibility to Stabilize the Market Grant Program	Health and Human Services	22,967		
	TOTAL INSURANCE, DEPARTMENT OF		$498,970		
	JUDICIAL DEPARTMENT				
16.021	Justice Systems Response to Families	Department of Justice	$153,485		
16.585	Drug Court Discretionary Grant Program	Department of Justice	15,640		
93.586	State Court Improvement Program	Health and Human Services	295,499		
	TOTAL JUDICIAL DEPARTMENT		$464,624		
	JUVENILE CORRECTIONS, DEPARTMENT OF				
16.540	Juvenile Justice and Delinquency Prevention	Department of Justice	$152,612		
	TOTAL JUVENILE CORRECTIONS, DEPARTMENT OF		$152,612		
	LABOR, DEPARTMENT OF				
17.002	Labor Force Statistics	Department of Labor	$595,325	R&D	
17.005	Compensation and Working Conditions	Department of Labor	6,630	R&D	
17.201	Registered Apprenticeship	Department of Labor	39,819		
17.207	Employment Service/Wagner-Peyser Funded Activities	Department of Labor	6,189,244		
17.225	Unemployment Insurance	Department of Labor	222,885,893		
17.225	Unemployment Insurance	Department of Labor	483,996,380	CARES	
17.245	Trade Adjustment Assistance	Department of Labor	962,855		
17.258	WIOA Adult Program	Department of Labor	1,884,831		$143,999
17.259	WIOA Youth Activities	Department of Labor	2,035,551		38,355
17.261	WIA Pilots, Demonstrations, and Research Projects	Department of Labor	49,331		
17.271	Work Opportunity Tax Credit (WOTC) Program	Department of Labor	38,482		
17.273	Temporary Labor Certification for Foreign Workers	Department of Labor	296,395		
17.277	WIOA National Dislocated Worker Grants/WIA National Emergency Grants	Department of Labor	417,574		
17.277	WIOA National Dislocated Worker Grants/WIA National Emergency Grants	Department of Labor	3,160	CARES	
17.278	WIOA Dislocated Workers Formula Grants	Department of Labor	1,776,293		65,182
17.285	Apprenticeship USA Grants	Department of Labor	348,964		54,673
17.287	Job Corps Experimental Projects and Technical Assistance	Department of Labor	2,096,602		58,876
17.801	Disabled Veterans' Outreach Program (DVOP)	Department of Labor	1,075,841		
17.805	Homeless Veterans Reintegration Project	Department of Labor	48,143		
94.003	State Commissions	Corp. for Natl. & Community Svc.	256,233		
94.006	AmeriCorps	Corp. for Natl. & Community Svc.	1,025,476		1,025,476
94.008	Commission Investment Fund	Corp. for Natl. & Community Svc.	134,422		

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94.009	Training and Technical Assistance	Corp. for Natl. & Community Svc.	$4,500		$3,861
96.001	Social Security Disability Insurance	Social Security Administration	9,005,586		
	TOTAL LABOR, DEPARTMENT OF		$735,173,530		$1,390,422
	LANDS, DEPARTMENT OF				
10.664	Cooperative Forestry Assistance	Department of Agriculture	$4,041,205		$2,440,019
10.676	Forest Legacy Program	Department of Agriculture	85,337		20,190
10.678	Forest Stewardship Program	Department of Agriculture	717		
10.680	Forest Health Protection	Department of Agriculture	2,089		
10.697	State and Private Forestry Hazardous Program	Department of Agriculture	426		426
10.902	Soil and Water Conservation	Department of Agriculture	32,908		
10.932	Regional Conservation Partnership Program	Department of Agriculture	3,672		
	TOTAL LANDS, DEPARTMENT OF		$4,166,354		$2,460,635
	LIBRARIES, IDAHO COMMISSION FOR				
45.129	Promotion of the Humanities - Federal/State Partnership	Natl. Endow. for the Humanities	$16,103	PT	
45.310	Grants to States	Inst. of Museum and Library Svcs.	1,363,288		$75,273
45.310	Grants to States	Inst. of Museum and Library Svcs.	73,199	CARES	72,199
84.367	Improving Teacher Quality State Grants	Department of Education	20,339	PT	
	TOTAL LIBRARIES, IDAHO COMMISSION FOR		$1,472,929		$147,472
	MILITARY, DIVISION OF				
11.549	State and Local Implementation Grant Program	Department of Commerce	$160,210		
12.400	Military Construction, National Guard	Department of Defense	22,473,102		
12.401	National Guard Military Operations and Maintenance Projects	Department of Defense	91,398,489		
12.401	National Guard Military Operations and Maintenance Projects	Department of Defense	61,000	NC	
12.404	National Guard ChalleNGe Program	Department of Defense	3,541,768		
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	Department of Transportation	98,162		$43,999
97.032	Crisis Counseling	Department of Homeland Security	1,818		
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Department of Homeland Security	8,918,130		8,778,156
97.039	Hazard Mitigation Grant	Department of Homeland Security	1,492,122		1,440,095
97.042	Emergency Management Performance Grants	Department of Homeland Security	3,358,100		1,319,939
97.045	Cooperating Technical Partners	Department of Homeland Security	26,981		
97.046	Fire Management Assistance Grant	Department of Homeland Security	11,258,115		344,697
97.047	Pre-Disaster Mitigation	Department of Homeland Security	115,157		61,799
97.067	Homeland Security Grant Program	Department of Homeland Security	3,188,298		2,545,388
97.082	Earthquake Consortium	Department of Homeland Security	15,276		
	TOTAL MILITARY, DIVISION OF		$146,106,728		$14,534,073
	PARKS AND RECREATION, DEPARTMENT OF				
15.524	Recreation Resources Management	Department of the Interior	$283,341		
15.622	Sportfishing and Boating Safety Act	Department of the Interior	463,584		$463,584
15.916	Outdoor Recreation Acquisition, Development, and Planning	Department of the Interior	733,097		686,991
15.944	Natural Resource Stewardship	Department of the Interior	619,009		
20.219	Recreational Trails Program	Department of Transportation	1,192,438		851,979
97.012	Boating Safety Financial Assistance	Department of Homeland Security	1,088,197		634,292
	TOTAL PARKS AND RECREATION, DEPARTMENT OF		$4,379,666		$2,636,846
	PHARMACY, BOARD OF				
16.754	Harold Rogers Prescription Drug Monitoring Program	Department of Justice	$320,728		
	TOTAL PHARMACY, BOARD OF		$320,728		
	POLICE, IDAHO STATE				
16.017	Sexual Assault Services Formula Program	Department of Justice	$456,861		$450,154
16.550	State Justice Statistics Program for Statistical Analysis Centers	Department of Justice	94,971		
16.588	Violence Against Women Formula Grants	Department of Justice	1,015,363		814,743
16.593	Residential Substance Abuse Treatment for State Prisoners	Department of Justice	183,645		103,331
16.738	Edward Byrne Memorial Justice Assistance Grant Program	Department of Justice	829,071		366,492
16.741	DNA Backlog Reduction Program	Department of Justice	194,487		
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	Department of Justice	173,697		
16.750	Support for Adam Walsh Act Implementation Grant Program	Department of Justice	3,146		
16.751	Edward Byrne Memorial Competitive Grant Program	Department of Justice	22,705		
16.813	NICS Act Record Improvement Program	Department of Justice	31,459		
16.922	Equitable Sharing Program	Department of Justice	50,428		
20.218	Motor Carrier Safety Assistance	Department of Transportation	1,832,623		
21.016	Equitable Sharing	US Treasury	73,658		
93.276	Drug Free Communities Support Program	Health and Human Services	6,440	PT	
95.001	High Intensity Drug Trafficking Areas Program	Executive Office of the President	374,138	PT	135,659
	TOTAL POLICE, IDAHO STATE		$5,342,692		$1,870,379

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

STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*	EXPENDITURES TO SUBRECIPIENTS
	PUBLIC TELEVISION, IDAHO				
84.283	Comprehensive Centers	Department of Education	$8,309	PT	
	TOTAL PUBLIC TELEVISION, IDAHO		$8,309		
	PUBLIC UTILITIES COMMISSION				
20.700	Pipeline Safety Program State Base Grant	Department of Transportation	$202,488		
20.721	Pipeline Safety Program One Call Grant	Department of Transportation	25,178		$25,178
	TOTAL PUBLIC UTILITIES COMMISSION		$227,666		$25,178
	SECRETARY OF STATE				
90.404	2018 HAVA Election Security Grants	Election Assistance Commission	$1,038,276		
90.404	2018 HAVA Election Security Grants	Election Assistance Commission	565,308	CARES	
	TOTAL SECRETARY OF STATE		$1,603,584		
	SOIL AND WATER CONSERVATION COMMISSION				
10.683	National Fish and Wildlife Foundation	Department of Agriculture	$83,310	PT	
10.902	Soil and Water Conservation	Department of Agriculture	106,996		
	TOTAL SOIL AND WATER CONSERVATION COMMISSION		$190,306		
	SPECIES CONSERVATION, OFFICE OF				
11.438	Pacific Coast Salmon Recovery - Pacific Salmon Treaty Program	Department of Commerce	$4,971,386		$2,996,218
15.231	Fish, Wildlife and Plant Conservation Resource Management	Department of the Interior	89,819		72,106
15.517	Fish and Wildlife Coordination Act	Department of the Interior	642,857		642,857
15.615	Cooperative Endangered Species Conservation Fund	Department of the Interior	45,852		30,549
15.657	Endangered Species Conservation - Recovery Implementation Funds	Department of the Interior	90,000		90,000
15.660	Endangered Species - Candidate Conservation Action Fund	Department of the Interior	41,000		
81.U17	Miscellaneous Bonneville Power Administration Grants	Department of Energy	2,573,614		1,171,149
	TOTAL SPECIES CONSERVATION, OFFICE OF		$8,454,528		$5,002,879
	SUPERINTENDENT OF PUBLIC INSTRUCTION				
10.534	CACFP Meal Service Training	Department of Agriculture	$30,528		
10.541	Child Nutrition Technology Innovation Grant	Department of Agriculture	762,465		$35,477
10.553	School Breakfast Program (SBP)	Department of Agriculture	11,276,619		11,158,158
10.553	School Breakfast Program (SBP)	Department of Agriculture	2,274,475	CARES	2,236,736
10.555	National School Lunch Program (NSLP)	Department of Agriculture	8,198,667	NC	7,858,355
10.555	National School Lunch Program (NSLP)	Department of Agriculture	34,659,868		34,420,780
10.555	National School Lunch Program (NSLP)	Department of Agriculture	5,417,036	CARES	5,340,873
10.556	Special Milk Program for Children (SMP)	Department of Agriculture	32,115		32,115
10.556	Special Milk Program for Children (SMP)	Department of Agriculture	1,056	CARES	1,056
10.558	Child and Adult Care Food Program (CACFP)	Department of Agriculture	6,503,128		6,267,635
10.558	Child and Adult Care Food Program (CACFP)	Department of Agriculture	1,315,464	CARES	1,304,977
10.559	Summer Food Service Program for Children (SFSPC)	Department of Agriculture	4,105,829		3,952,116
10.559	Summer Food Service Program for Children (SFSPC)	Department of Agriculture	16,232,181	CARES	16,232,181
10.560	State Administrative Expenses for Child Nutrition	Department of Agriculture	1,262,577		
10.579	Child Nutrition Discretionary Grants Limited Availability	Department of Agriculture	393,453		130,688
10.582	Fresh Fruit and Vegetable Program	Department of Agriculture	1,624,263		1,558,857
10.582	Fresh Fruit and Vegetable Program	Department of Agriculture	88,791	CARES	88,791
10.589	Child Nutrition Direct Certification Performance Awards	Department of Agriculture	141		
84.010	Title I Grants to Local Educational Agencies	Department of Education	56,437,790		55,496,349
84.011	Migrant Education - State Grant Program	Department of Education	3,887,218		3,446,952
84.013	Title I State Agency Program for Neglected & Delinquent Children & Youth	Department of Education	673,040		9,298
84.027	Special Education Grants to States	Department of Education	59,640,987		56,888,193
84.144	Migrant Education Coordination Program	Department of Education	96,526		4,448
84.173	Special Education Preschool Grants	Department of Education	2,267,889		2,267,889
84.196	Education for Homeless Children and Youth	Department of Education	310,499		220,500
84.287	Twenty-First Century Community Learning Centers	Department of Education	4,991,056		4,717,411
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	Department of Education	1,660,645		1,106,208
84.358	Rural Education	Department of Education	559,255		533,186
84.365	English Language Acquisition State Grants	Department of Education	1,941,714		1,830,823
84.366	Mathematics and Science Partnerships	Department of Education			
84.367	Improving Teacher Quality State Grants	Department of Education	9,335,466		8,576,702
84.369	Grants for State Assessments and Related Activities	Department of Education	4,293,184		
84.377	School Improvement Grants	Department of Education	1,083,060		1,083,060
84.424	Student Support and Academic Enrichment Program	Department of Education	4,944,679		4,780,486
93.079	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	Health and Human Services	92,236		
93.243	Substance Abuse & Mental Health Svcs - Proj. of Regional & Natl. Significance	Health and Human Services	156,026		
	TOTAL SUPERINTENDENT OF PUBLIC INSTRUCTION		$246,549,926		$231,580,300

*Type of assistance other than direct cash: NC = Non-Cash, PT = Pass-Through, RD = Research and Development, CARES (Covid-19) = Federal Coronavirus Aid, Relief, and Economic Security Act funding.

STATE OF IDAHO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

CFDA	STATE AGENCY FEDERAL PROGRAM TITLE	FEDERAL DEPARTMENT	AMOUNT	TYPE*	EXPENDITURES TO SUBRECIPIENTS
	TAX COMMISSION, IDAHO				
20.240	Fuel Tax Evasion - Intergovernmental Enforcement Effort	Department of Transportation	$6,500		
	TOTAL TAX COMMISSION, IDAHO		$6,500		
	TRANSPORTATION DEPARTMENT, IDAHO				
10.912	Environmental Quality Incentives Program	Department of Agriculture	$80,057		
15.228	National Fire Plan - Wildland Urban Interface Community Fire Assistance	Department of the Interior	13,701		
20.106	Airport Improvement Program	Department of Transportation	548,545		
20.205	Highway Planning and Construction	Department of Transportation	375,896,872		$3,160,058
20.205	Highway Planning and Construction	Department of Transportation	1,767,852	R&D	
20.232	Commercial Driver's License Program Implementation Grant	Department of Transportation	17,140		
20.237	Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	Department of Transportation	899,080		
20.500	Federal Transit Capital Investment Grants	Department of Transportation	23,474		23,474
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	Department of Transportation	48,050		
20.509	Formula Grants for Rural Areas	Department of Transportation	7,973,808		7,558,905
20.509	Formula Grants for Rural Areas	Department of Transportation	65,486	CARES	37,986
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities	Department of Transportation	860,084		841,202
20.526	Bus and Bus Facilities Formula Program	Department of Transportation	2,111,213		2,111,213
20.600	State and Community Highway Safety	Department of Transportation	1,923,658		581,451
20.616	National Priority Safety Programs	Department of Transportation	2,014,064		1,285,503
	TOTAL TRANSPORTATION DEPARTMENT, IDAHO		$394,243,084		$15,599,792
	VETERANS SERVICES, DIVISION OF				
64.014	Veterans State Domiciliary Care	Department of Veterans Affairs	$331,302		
64.014	Veterans State Domiciliary Care	Department of Veterans Affairs	2,179	CARES	
64.015	Veterans State Nursing Home Care	Department of Veterans Affairs	16,197,206		
64.015	Veterans State Nursing Home Care	Department of Veterans Affairs	105,798	CARES	
64.101	Burial Expenses Allowances for Veterans	Department of Veterans Affairs	361,528		
	TOTAL VETERANS SERVICES, DIVISION OF		$16,998,013		
	VOCATIONAL REHABILITATION, DIVISION OF				
84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	Department of Education	$14,048,609		
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	Department of Education	223,460		
93.369	ACL Independent Living State Grants	Health and Human Services	304,014		$180,501
	TOTAL VOCATIONAL REHABILITATION, DIVISION OF		$14,576,083		$180,501
	WATER RESOURCES, DEPARTMENT OF				
15.981	Water Use and Data Research	USGS	$40,406	R&D	
66.204	EPA Multipurpose Grant	Environmental Protection Agency	50,806		
66.433	State Underground Water Source Protection	Environmental Protection Agency	88,912		
81.U14	Tributary Water Conservation	Department of Energy	476,570		
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	Department of Homeland Security	112,645		
97.041	National Dam Safety Program	Department of Homeland Security	69,637		
	TOTAL WATER RESOURCES, DEPARTMENT OF		$838,976		
	TOTAL EXPENDITURES OF FEDERAL AWARDS		$4,270,293,116		$381,591,763

*Type of assistance other than direct cash: NC = Non-Cash, PT = Pass-Through, RD = Research and Development, CARES (Covid-19) = Federal Coronavirus Aid, Relief, and Economic Security Act funding.

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, 2020

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 Drug Policy, The Soil and Water Conservation Commission, Public Broadcasting, Idaho Career and Technical Education, and the STEM Action Center.

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 10.178, Trade Mitigation Program Eligible Recipient Agency Operational Funds – reported at the fair market value of the food commodities distributed.

2. 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.

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

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

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

6. CFDA 39.003, Donation of Federal Surplus Personal Property – reported at the fair market value of donated property as determined by General Services Administration (GSA). GSA designated fair market value at 23.68% of original acquisition cost.

7. 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 $200,216,988 and the federal portion was $506,665,285.

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, 2020, was $242,626. 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, 2020

Loan programs at June 30, 2020:

CAPITALIZATION GRANTS FOR CLEAN WATER - CFDA 66.458

	Loan Authorized	Principal Repayments	Remaining Commitment	Receivable Balance
Completed Projects	$ 275,972,885	$ 63,807,562		$ 212,165,323
Projects in Progress	221,426,540		$ 172,359,831	49,066,709
Totals	$ 497,399,425	$ 63,807,562	$ 172,359,831	261,232,032
Less: Amount Due Within 1 Year				11,283,639
Loans Receivable Net of Current Maturities				$ 249,948,393

CAPITALIZATION GRANTS FOR DRINKING WATER - CFDA 66.468

	Loan Authorized	Principal Repayments	Remaining Commitment	Receivable Balance
Completed Projects	$ 140,742,935	$ 45,689,884		$ 95,053,051
Projects in Progress	104,136,871		$ 74,457,091	29,679,780
Totals	$ 244,879,806	$ 45,689,884	$ 74,457,091	124,732,831
Less: Amount Due Within 1 Year				5,542,869
Loans Receivable Net of Current Maturities				$ 119,189,962

STATE OF IDAHO
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

AUDITOR'S RESULTS

STATE OF IDAHO
SUMMARY OF AUDITOR'S RESULTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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:

Military Construction, National Guard	*Unmodified*
Rehabilitation Services - Vocational Rehabilitation Grants to States	*Unmodified*
Miscellaneous Bonneville Power Administration Grants	*Unmodified*
Immunization Cooperative Agreements	*Disclaimed*
Temporary Assistance for Needy Families	*Unmodified*
Low-Income Home Energy Assistance	*Unmodified*
Foster Care - Title IV-E	*Unmodified*
Medicaid Cluster	*Unmodified*
Unemployment Insurance	*Unmodified*
Highway Planning and Construction Cluster	*Unmodified*
Veterans State Nursing Home Care	*Unmodified*
Lower Snake River Compensation Plan	*Unmodified*
Crime Victim Assistance	*Qualified*
Career and Technical Education - Basic Grants to States	*Qualified*
Fire Management Assistance Grant	*Unmodified*
Coronavirus Relief Fund	*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 #
Military Construction, National Guard	12.400
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126
Miscellaneous Bonneville Power Administration Grants	84.U17
Immunization Cooperative Agreements	93.268
Temporary Assistance for Needy Families	93.558
Low-Income Home Energy Assistance	93.568
Foster Care - Title IV-E	93.658
Medicaid Cluster	93.775, 93.777, 93.778
Unemployment Insurance	17.225
Highway Planning and Construction Cluster	20.205, 20.219

Veterans State Nursing Home Care	64.015
Lower Snake River Compensation Plan	15.661
Crime Victim Assistance	16.575
Career and Technical Education - Basic Grants to States	84.048
Fire Management Assistance Grant	97.046
Coronavirus Relief Fund	21.019

8. Dollar threshold used to distinguish between Type A and Type B programs: ***$12,810,879***

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, 2020

STATE AGENCY		PAGE
IDAHO DEPARTMENT OF ADMINISTRATION		
2020-101	Benefits payments subsequent to the actuarial measurement date for Post-Employment Benefits Other than Pensions (OPEB) were overstated by $7,357,468.	30
OFFICE OF THE STATE CONTROLLER		
2020-102	The Office's internal review process did not prevent or detect misstatements in the statewide CAFR.	31
IDAHO DEPARTMENT OF LABOR		
2020-103	The Department understated the amount received from the Federal Government through the Unemployment Insurance program by $89,060,000.	34
IDAHO STATE TAX COMMISSION		
2020-104	Internal control procedures were not consistently followed while employees worked remotely during the pandemic resulting in a lack of critical reviews for sales tax distributions, fuel tax distributions, Rebound Idaho distributions, reversals, and total monthly refunds that occurred in February, March, April, and May.	36

IDAHO DEPARTMENT OF ADMINISTRATION (Department)

FINDING 2020-101

Benefits payments subsequent to the actuarial measurement date for Post-Employment Benefits Other than Pensions (OPEB) were overstated by $7,357,468.

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 adequate review and authorization of financial reporting and using the general ledger or other reliable records as the basis for reports.

Each year, State agencies are required to report accounting information to the Office of the State Controller (Office) to provide the details necessary to prepare the CAFR. The Office provides instructions for preparing the information in accordance with Generally Accepted Accounting Principles (GAAP). The Office provided the Department a template to report certain amounts and balances related to Note 9 in the CAFR, which contains information about the State's OPEB plans.

Condition: The Department reports two types of information to the Office each year, an actuarial review of the OPEB plans and additional information about related State benefits payments occurring subsequent to the measurement date of the actuarial report, but before the fiscal year end. These subsequent benefits payments are reported to the Office using a multiple page template containing several dozen separate information disclosures. The information provided allows the Office to properly allocate OPEB liabilities within the CAFR.

Some of the reported subsequent benefits payments are insurance premium payments that the Department collects from other State agencies. These premium payments are then paid to the State's insurance provider. Most of the premiums are received via automated transfers in the State Accounting and Reporting System (STARS) each payroll period. Some of the premiums are received in the form of warrants from agencies that do not use STARS. Our testing identified errors in the amounts reported as subsequent benefits payments for the agencies that do not use STARS.

The initial amounts reported for the subsequent benefits payments incorrectly included $4,594,771 of the employee portion of the premiums collected from the agencies that do not use STARS. There were also several data-entry errors that caused the spreadsheet amounts to be further overstated by $2,762,697 for a total overstatement of $7,357,468.

Cause: The Department uses a spreadsheet to track the benefits payment amounts that State agencies should pay. These amounts are calculated using reports that show the number of employees eligible and enrolled in the OPEB programs and costs per employee for the benefits. The amounts are then entered into the template and submitted to the Office.

The Department has a control procedure in place for the template to be reviewed prior to submission to the Office. Our testing found that this review took place, but did not detect the errors. The Department experienced turnover in the fiscal section during the fiscal year, and the new staff were not properly trained in the review procedures.

Effect: The initial amount reported for the subsequent benefits payments from the agencies that do not use STARS was $68,172,320. The Department adjusted the amount reported after the errors were discovered in our testing. The correct amount identified by the Department was $60,814,852, which would have resulted in a $7,357,468 overstatement. However, the Department submitted a corrected closing package correcting the error.

Recommendation: We recommend that the Department improve its review procedures and training over the OPEB note template compilation to ensure the information contained therein agrees to the supporting documentation and to STARS.

Management's View: *We understand the single finding in the report and are taking the following actions to address it.*

1. *Spot Audits – OGI will work with the IDOA Fiscal team to develop a quarterly spot audit of medical and dental premiums received for at least five non-SCO agencies. The spot audit will include BSU, ISU and CWI, and two additional non-SCO agencies each quarter. The two additional agencies will be selected by the Fiscal team. OGI will provide the premium summaries, the political subdivision monthly recording sheet, and any additional backup necessary for the premium payment being audited. The Fiscal team will run an IBIS query to confirm that the premiums were received into the correct accounts for the appropriate agency. The audit will occur in mid-April (Jan thru March premiums); mid-July (April through June premium); mid-October (July through September premiums) and mid-January (October through December premiums).*

2. *Report Confirmation – Once the SCO books have been closed in July, the OGI administrator will complete the OPEB template provided by SCO and all supporting documentation with the assistance of the Group Insurance Specialist and Employee Benefits Specialist. The backup used to populate the template and the Excel version of the template will be provided to the IDOA Fiscal team for review and sign off. The backup and template will then also be provided to the DIIS Administrator for review and sign off. If any updates are necessary to the original submission being reviewed, the OGI administrator will make the necessary updates and the review process (Fiscal team and DIIS administrator) will be reinitiated. The final, completed OPEB template will then be submitted to SCO by the published deadline.*

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

OFFICE OF THE STATE CONTROLLER (Office)

FINDING 2020-102

The Office's internal review process did not prevent or detect misstatements in the statewide CAFR.

Type of Finding: Significant Deficiency

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 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.

Condition: The CAFR submitted for audit purposes included several misstatements, omissions and presentation errors. These items were either identified by the auditors and communicated to management during the audit process or identified by the Office after the CAFR was provided for audit purposes. All the items were immaterial in nature. The following items exceeded our trivial thresholds, but did not exceed the materiality thresholds, for the applicable opinion unit and were corrected prior to the issuance of the CAFR:

- Note 2: We noted that the U.S. Government Obligations, which were valued at cost, were overstated by $2.1 million, the Land held by Endowments, which were valued at cost, were overstated by $2.7 million, and a footnote was unintentionally left in a schedule from the previous year.

- Note 3: We noted a bond series with a disclosed fixed rate paid as 424 percent instead of 4.24 percent.

- Note 6: We noted the Component Units schedule overstated decreases for Improvements Other than Buildings by $184,000 and related accumulated depreciation by $183,000. In addition, the schedule included an unnecessary “As Restated” notation.

- Note 8: We noted that the Capital Market Assumptions for Judge’s Retirement Fund (JRF) agreed to an antiquated draft of an actuarial valuation.

- Note 9: We noted significant changes disclosed in an actuarial valuation that occurred between the valuation date and the measurement date. Under the Actuarial Assumptions section in the Summary of Significant Accounting Policies of the note disclosure, it incorrectly stated there had been no changes between the valuation date and the fiscal year-end. In addition, a required disclosure of a brief description of the changes in assumptions that affected the measurement of the total Other Post Employment Benefits (OPEB) liability since the prior measurement date was absent.

- Note 13: We noted that the total pledged revenue amount on the “Pledged Revenue Summary” was understated by $38.5 million and the associated percent of revenue stream was also misstated by 2.32 percent. In addition, interest rates for the Idaho Housing and Finance Association and a footnote referencing OPEB and pension liabilities were not updated in the note for fiscal year 2020.

- Note 13: The Office noted and corrected bond defeasance amounts for the Idaho State Building Authority after receiving an updated outside audit. The updated outside audit resulted in increases and decreases reported in Schedule F for Governmental Activities. The revenue bonds were originally understated by $37.7 million.

- Note 15: We noted that the net appreciation was understated for an endowment by $0.1 million in the primary government section.

- Note 16: We noted that the finalized outside audit for the Public Employee Retirement System of Idaho (PERSI) included changes to outstanding commitment amounts. The original audit disclosed the outstanding commitments as $689.1 million and €108.9 million, while the final audit disclosed total outstanding commitments as $861.4 million. The final audit was received by the Office after the CAFR had been submitted for audit purposes.

- Management Discussion and Analysis (MD&A): We noted an inconsistent use of parentheses for negative percentages and a missing asterisk next to the 2019 header for Business-Type Activities to indicate the amounts were restated.

- Proprietary Funds – Statement of Revenues, Expenses and Changes in Fund Balance: In our support work at the Department of Labor, we noted the Federal Unemployment Insurance operating revenues and operating expenses were both understated by $89.1 million. The Office received updated financial information from the Department of Labor after the CAFR was provided for audit purposes.

- Proprietary Funds – Statement of Cash Flows: For the Unemployment Compensation fund, we noted an increase due to a change in other assets was overstated by $6.6 million and an increase due to a change in accounts receivable/interfund receivable was understated by $6.6 million.

The following items were not changed prior to the issuance of the CAFR, and were not material:

- Statement of Net Position, Statement of Net Position - Component Units, and Note 13: We noted the amount reported for Long-Term Liabilities, Due Within One Year was overstated by $5 million, and the amount reported for Long-Term Liabilities, Due in More Than One Year is understated by $5 million. The misstatement also flows through to the Note 13 disclosure. The Office reported the erroneous long-term liability amounts as they were reported in a component unit outside audit.

- Note 9: We noted that the disclosures for the University of Idaho did not include a reference to the date of an experience study on which significant assumptions are based. We also noted that the University of Idaho outside audit also does not include this information.

- Required Supplementary Information (RSI): We noted four technical omissions related to the *Governmental Accounting Standards Board (GASB) Statement 75*. All these omissions were immaterial in nature.

- Component Unit Materiality Determination: We noted that two immaterial blended and discrete component units identified by the Office were excluded from the statewide CAFR.

Cause: Internal controls over the compilation process for the CAFR included review of work by a staff member independent of the staff member completing the work; however, these review processes did not prevent or detect several misstatements, errors, and omissions.

Effect: The CAFR financial statements and note disclosures submitted for audit contained misstatements and errors that were not clearly presented; the amounts of which were not material but exceeded our trivial threshold.

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 continue to evaluate and make improvements to the internal review procedures along with additional automated comparisons to identify incorrect information. The office will add an additional step of review using a checklist made up of prior year audit comments to ensure the footnotes of schedules are updated and accurate.*

The office will continue to communicate with component units to receive correct and timely information prior to the first draft. We will communicate to the component units when our draft is due to the auditors and that we need to have any revisions prior to that date. The office will also work with agencies that provide information through our electronic closing package portal to receive correct information prior to the first draft.

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

IDAHO DEPARTMENT OF LABOR (Department)

FINDING 2020-103

The Department understated the amount received from the Federal Government through the Unemployment Insurance program by $89,060,000.

Type of Finding: Material Weakness

Criteria: Each year, State agencies are required to report accounting information in the form of closing packages to the Office of the State Controller (Office) to provide the details necessary to prepare the statewide *Comprehensive Annual Financial Report (*CAFR). The Office provides instructions for the Department to prepare the information in the closing packages in accordance with Generally Accepted Accounting Principles (GAAP). The Department submitted information to report the amount of Federal Government-mandated non-exchange transactions.

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.

Management is responsible for establishing a process for preparing accounting information based on relevant, sufficient, and reliable data. Control activities are policies and procedures that help ensure management directives are carried out and risks are mitigated. These activities include adequate review and authorization of financial reporting and using the general ledger or other reliable records as the basis for reports. Information and communication is the identification, capture, and exchange of information, including adequate source documentation to support financial transactions.

Condition: The Department is required to report federally mandated non-exchange transactions in the miscellaneous closing package. These transactions occur when the Federal Government provides resources to another government, in our case the State, and requires them to use the resources for a specific purpose.

The State received federal funds to administer the Unemployment Insurance (UI) program during fiscal year 2020.

Through the UI program, the Department receives federal funds to help support the benefits paid to unemployed individuals through various federal programs. The amounts paid through these programs have remained stable for many years; however, with the current COVID-19 pandemic, significant additional federal funding was made available to the states through the creation of several new federal programs. The amounts received were reported to the Office as part of the closing package reporting process.

The information reported for the transactions is compiled using a series of monthly reports from the Department's internal accounting system. The monthly reports are generated and then saved to a shared folder. The Department prepared a compilation spreadsheet from all of the reports saved to the shared file. The compilation report included an error because one of the reports from the shared folder was prepared and saved without including an adjusting journal entry. This error resulted in an understatement of the amount reported to the Office.

Cause: The Department runs monthly reports and reconciles them to the internal system. Once this is completed, the reports are saved in a public folder to allow other Department employees access for various uses, including closing package reporting. During the last quarter of the fiscal year, an error was detected and corrected in one of the reports posted to the public folder; however, the erroneous report was not replaced with the corrected report in the public folder. Department personnel used the erroneous report to create the schedules that were sent to the Office in the closing packages.

The Department has a control procedure in place to review the closing package information before submitting it to the Office. Our testing found that this review occurred, but did not detect the error. During the fiscal year, the Department had turnover within its accounting group resulting in a new reviewer assigned to this closing package. The reviewer ensured that the closing package schedule tied to the reports in the public folder, but was unaware that one report contained errors.

Effect: The amount reported as federal receipts related to Federal Government-mandated non-exchange transactions was understated by $89,060,000, which is below the applicable materiality level for the CAFR, but it is material to activity audited at the Department. After we identified the error, the Department submitted a corrected schedule to the Office.

Recommendation: We recommend that the Department design and implement control procedures to ensure the accuracy of the reports generated and amounts used to complete closing packages. We further recommend the Department ensure that staff completing the procedures have the proper training to adequately review the reports and closing packages.

Management's View: *The department agrees with the finding.*

The closing package was completed from internal report saved in a shared folder. All reports are reconciled before filing with the granting federal agency. In this case a variance was detected in the reconciliation and was fixed before filing with the granting federal agency, but the report on the shared drive was not updated. The shared drive report was used to complete the closing package resulting in the misstatement.

Our procedure will change to use reports actually filed with the granting federal agency for closing packages to insure report information has been reconciled and to insure we are using the most recent report version.

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

IDAHO STATE TAX COMMISSION (Commission)

FINDING 2020-104

Internal control procedures were not consistently followed while employees worked remotely during the pandemic resulting in a lack of critical reviews for sales tax distributions, fuel tax distributions, Rebound Idaho distributions, reversals, and total monthly refunds that occurred in February, March, April, and May.

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 internal controls, we noted four out of the twelve months lacked evidence showing that the End of Month Checklist review was fully completed.

The End of Month Checklist completion and review helps ensure:

- Sales tax amounts are accurately and fully distributed.
- Fuel tax amounts are accurately and fully distributed.
- Rebound Idaho distributions are accurately accounted for in total.
- Payment reversals reconciliations are complete and accurate.
- Monthly refunds are accurately accounted for in total and reconcile to the Statewide Accounting and Reporting System (STARS).

Cause: The End of Month Checklist was not completed for February through May due to the Commission staff working remotely. This step was overlooked in the process of completing other daily tasks and setting up new programs and procedures.

Effect: Substantive audit procedures did not identify any errors in the sales tax distributions, fuel tax distributions, Rebound Idaho distributions, reversals, or total monthly refunds; however, the review process is a critical control, and without evidence that it is consistently applied or that other controls are in place, there is an increased risk of errors occurring and going undetected.

Recommendation: We recommend that the Commission ensure that internal control procedures are in place and consistently applied, including when work is completed remotely, 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 hard copy End of Month Checklist was not utilized when staff was working remotely during the pandemic. The checklist was not utilized from February to May.*

In November, the Commission established an electronic End of Month Checklist on Microsoft OneDrive, so all members of the accounting team can sign off as they complete their tasks. This checklist enables all staff to maintain internal controls even while in a remote environment and will be the standard going forward.

Auditor's Concluding Remarks: We thank the Commission 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, 2020

STATE AGENCY		FEDERAL AGENCY	PAGE
IDAHO COMMISSION FOR THE BLIND AND VISUALLY IMPAIRED			
2020-201	Federal expenditures reported by the Commission to the Office of the State Controller (SCO) were understated by $1.4 million.	Department of Education Department of Health and Human Services	40
2020-202	The Commission does not have controls in place to ensure that the Case Service Report (RSA-911) for the Vocational Rehabilitation Grants to States is submitted with accurate data.	Department of Education	41
IDAHO DIVISION OF CAREER TECHNICAL EDUCATION			
2020-203	The Division does not perform subrecipient risk assessments or monitor subrecipient activities as required for the Career and Technical Education (Perkins V) grant.	Department of Education	43
2020-204	The Division did not meet the minimum maintenance of effort requirements for the Career and Technical Education (Perkins V) grant.	Department of Education	44
2020-205	Internal controls over the review of match requirements for the Career and Technical Education (Perkins V) grant are not sufficiently documented.	Department of Education	46
OFFICE OF THE STATE CONTROLLER			
2020-206	The Office's internal review process did not identify errors in the Schedule of Expenditures of Federal Awards (SEFA).	Department of Treasury	47
IDAHO DEPARTMENT OF FISH AND GAME			
2020-207	Five of the twenty-two capital assets purchased or constructed with Bonneville Power Administration and Lower Snake River Compensation Plan grant funds were not recorded in the State of Idaho Fixed Asset System (FAS), which is not in compliance with State and federal equipment and real property management requirements.	Department of Interior Department of Energy	48
IDAHO DEPARTMENT OF HEALTH AND WELFARE			
2020-208	The Department did not provide access to program personnel to allow auditors to obtain sufficient appropriate audit evidence that control, accountability, and required safeguarding procedures are in place for vaccines received through the Immunization Cooperative Agreements Program.	Department of Health and Human Services	50
2020-209	The Department did not provide access to program personnel to allow auditors to obtain sufficient appropriate audit evidence to support an opinion on compliance with requirements related to immunization records.	Department of Health and Human Services	52

STATE OF IDAHO
SCHEDULE OF FEDERAL FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

STATE AGENCY		FEDERAL AGENCY	PAGE
2020-210	The Department utilized the incorrect National Correct Coding Initiative (NCCI) edit files in processing Medicaid payments that could result in improper payments because of outdated payment rates for procedures, changes in procedures allowed by Medicaid, and other changes to the edit files.	Department of Health and Human Services	53
2020-211	Confidentiality agreements in place with Medicaid contractors did not include all required elements to ensure compliance with the Medicaid program.	Department of Health and Human Services	54
2020-212	Subrecipient monitoring procedures are not adequate to ensure compliance with federal requirements for the Crime Victim Assistance program.	Department of Justice	55
2020-213	Subrecipient eligibility is not adequately documented or reviewed for compliance with federal requirements of the Crime Victim Assistance program.	Department of Justice	57
2020-214	Special reports and performance reports required for the Crime Victim Assistance grant were submitted after the due date, and dates of original report submission were not documented.	Department of Justice	58
IDAHO DEPARTMENT OF LABOR			
2020-215	The Schedule of Expenditures of Federal Awards (SEFA) was understated by $98,754,522 for the Unemployment Insurance grant.	Department of Labor	60
2020-216	The Department has not implemented internal control procedures to ensure the accuracy of cases investigated by the Benefits Accuracy Measurement (BAM) program.	Department of Labor	61
IDAHO DIVISION OF VOCATIONAL REHABILITATION			
2020-217	Internal controls over the review of the financial reports for the Rehabilitation Services - Vocational Rehabilitation Grants to States (CFDA 84.126) are not operating effectively.	Department of Education	63

STATE OF IDAHO
FEDERAL FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

IDAHO COMMISSION FOR THE BLIND AND VISUALLY IMPAIRED (Commission)

FINDING 2020-201

Federal expenditures reported by the Commission to the Office of the State Controller (SCO) were understated by $1.4 million.

Type of Finding: Significant Deficiency, SEFA Misstatement

CFDA Title: Vocational Rehabilitation Grants to States, Independent Living - State Grants
CFDA Number: 84.126, 93.369
Federal Award Number: H126A190017, H126A200017, 1901IDILSG, 2001IDILSG
Program Year: October 1, 2018 to September 30, 2019; October 1, 2019 to September 30, 2020; October 1, 2018 to September 30, 2019; October 1, 2019 to September 30, 2020
Federal Agency: Department of Education, Department of Health and Human Services
Compliance Requirement: Code of Federal Regulations (CFR) 2 CFR 200.510(b)
Questioned Costs: None

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.

The *U.S. 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.

The requirements for preparing a Schedule of Expenditures of Federal Awards (SEFA) are at 2 CFR 200.510 (b). The State is directed to prepare a SEFA for the fiscal year that must include the total federal awards expended during that year.

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 Schedule of Expenditures of Federal Awards (SEFA) closing package. The SCO provides instructions on the completion of the closing package.

Condition: The amounts reported by the Commission on the SEFA submitted to the SCO were understated by $1,411,873. The Commission reported expenditures by grant award in columns 2020 and 2019 instead of total expenditures incurred in fiscal year 2020 and fiscal year 2019. The error was identified through our audit procedures, after the understatement was communicated to the Commission a corrected SEFA was submitted to the SCO. This submission also contained errors and expenditures for CFDA 93.369 were understated by $13,055.

Cause: The Commission misinterpreted the SEFA instructions provided by the SCO, and the review process did not identify or correct the errors.

Effect: Amounts reported on the SEFA were understated for the Rehabilitation Services - Vocational Rehabilitation Grants to States (CFDA 84.126) by $1,339,014 and understated for the Independent Living –State Grants (CFDA 93.369) by $72,859, a net understatement of expenditures on the SEFA closing package of $1,411,873. This amount is considered a material error for the agency SEFA and a material error for CFDA 84.126, but not material for the statewide SEFA.

The Commission was able to resubmit the initial closing package to the SCO. This resubmission resulted in an understatement of $13,055 for CFDA 93.369. This amount is less than material, but is above the trivial threshold for the agency. The Commission did not resubmit a correction for this error.

Recommendation: We recommend that the Commission implement procedures to ensure that federal expenditures are reported accurately on the SEFA closing package.

Management's View: *The Commission does not agree that this should be a finding or significant deficiency, due to the fact that it was corrected prior to the CAFR being published. The Commission does acknowledge that a mistake was made, initially. Therefore, the Commission has implemented the following procedures to ensure that federal expenditures are reported accurately on the SEFA closing package.*

Procedures and controls:

- *The Senior Financial Technician will run the DAFR 7850 reports to complete the SEFA.*
- *The Administrative Services Manager will review the SEFA, using the DAFR 7850 to ensure accuracy.*
- *Next, the Administrative Services Manager will review the SEFA with the Administrator.*

If there are not errors, they will each approve the SEFA and it will be submitted.

Auditor's Concluding Remarks: We thank the Commission for its cooperation and assistance throughout the audit. While the Commission did submit a corrected SEFA closing package to the State Controller's Office prior to the Single Audit report being issued, the error was identified during our audit procedures. This demonstrates that internal controls in place were ineffective or inappropriately designed to detect and correct the error in a timely manner. We further assert that a willingness and opportunity to resubmit the closing package does not absolve the agency from the responsibility to have adequate controls in place, had the Commission not been audited the error would have gone uncorrected. The suggested procedures included in the corrective action plan should address the concern, if properly implemented.

FINDING 2020-202

The Commission does not have controls in place to ensure that the Case Service Report (RSA-911) for the Vocational Rehabilitation Grants to States is submitted with accurate data.

Type of Finding: Significant Deficiency

CFDA Title: Vocational Rehabilitation Grants to States
CFDA Number: 84.126
Federal Award Number: H126A190017, H126A200017
Program Year: October 1, 2018 to September 30, 2019; October 1, 2019 to September 30, 2020
Federal Agency: Department of Education
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 *U.S. 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: Each quarter, the Commission prepares and submits the RSA-911. The RSA-911 is a set of data elements that the Commission must submit to the federal Department of Education electronically. The data is pulled from the Commission's system, Orion, and uploaded into a federal database. The federal database validates the data before the submission can be completed. If any errors are found, these must be cleared before the submission can be completed.

The process for preparing and submitting the RSA-911 is automated and completed by one staff member. There are no internal controls in place to ensure that the information submitted electronically for the RSA-911 is accurate and supported by underlying records.

Cause: The Commission did not design and implement an effective internal control structure that includes a secondary review and approval of federal reports to ensure accuracy and compliance with federal regulations.

Effect: Our testing of the RSA-911 found no errors; however, without appropriate internal controls, the Commission may submit performance reports with incomplete or inaccurate information required by the grant agreement.

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

Management's View: *The Commission does not agree with this finding. Submission of the RSA-911 is an automated process, however, the completion of the report is done by field staff. When errors are found in the internal edit checker, the error reports are given to the Vocational Rehabilitation Assistants (VRAs), who correct the information. The case records used to complete the information contained in the RSA-911 are audited randomly by the Rehabilitation Services Chief.*

The Commission plans to follow the recommendation and has therefore, implemented the following internal controls. In addition, the documentation (error reports) will be saved to demonstrate the process of the editing and correcting and re-running of the edit checker.

The RSA 911 Edit Checker open-source program developed for use by state VR agencies and is based on Policy Directive (PD) 19-03. This program is used by the Commission check our quarterly RSA 911 reports for Federal compliance.

<u>Procedures and internal controls:</u>

- *The field staff enter the 911 data information for each case.*
- *The Rehabilitation Field Chief is responsible for staff training and maintaining the RSA 911 Field Services Manual.*
- *The Financial Technician runs the 911 edit checker and receives an error report. He then sends that report back to the VRAs for corrections (with field staff input). The Financial Technician then re-runs the report and this process will continue until there are no errors. Once there are no errors, the 911 data is submitted to RSA.*
- *The error reports will now be saved for documentation purposed to demonstrate this process.*

In addition to conducting random annual audits of participant's record of services, the Rehabilitation Services Chief has recently developed an instrument for conducting internal audits of 911 data reporting by field staff. These random audits are performed on a quarterly basis by the RSC or designated staff member.

Auditor's Concluding Remarks: We thank the Commission for its cooperation and assistance throughout the audit. Federal grantors require recipients of grant funds to establish and maintain effective internal controls over the award. Without documentation of that evidences a review of the report, and any issues found and corrected, we are unable to determine if adequate internal control processes are in place. The suggested procedures included in the corrective action plan should address the concern, if properly implemented.

IDAHO DIVISION OF CAREER TECHNICAL EDUCATION (Division)

FINDING 2020-203

The Division does not perform subrecipient risk assessments or monitor subrecipient activities as required for the Career and Technical Education (Perkins V) grant.

Type of Finding: Material Weakness, Material Noncompliance

CFDA Title: Career and Technical Education – Basic Grants
CFDA Number: 84.048
Federal Award Number: V048A190012, V048A180012, V048A170012
Program Year: July 1, 2019 to September 30, 2020; July 1, 2018 to September 30, 2019; July 1, 2017 to September 30, 2018
Federal Agency: Department of Education
Compliance Requirement: Subrecipient Monitoring
Questioned Costs: None

Criteria: The *U.S. Code of Federal Regulations* (CFR) 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, describes the pass-through entity's responsibility for administering the necessary requirements on subrecipients so that the federal award is used in accordance with federal regulations. The Division's requirements as the pass-through entity in providing subawards are identified in 2 CFR 200.331. The Division must evaluate each subrecipient's risk of noncompliance with federal statutes and the terms and conditions of the subaward when determining the extent of subrecipient monitoring to be completed 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 the subaward performance goals are achieved.

The Division is required by 2 CFR 200.303 to establish and maintain effective internal control over the federal award that provides reasonable assurance that the Division is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Additionally, Perkins V requires that each state evaluate annually, using the local adjusted levels of performance described in Section 113(b)(4) of Perkins V (20 USC 2323(b)(4), the career and technical education activities of each subrecipient receiving funds under sections 131 and 132 of Perkins V.

Condition: The Division did not perform any risk assessments or monitor subrecipients for any of the subawards made during fiscal year 2020.

Cause: The Division was in a transition phase from Perkins IV to Perkins V in fiscal year 2020 and, as such, was developing processes and controls for subrecipient monitoring. Additionally, in March 2020, the Division received notification from the U.S. Department of Education, Office for Civil Rights, to conduct site visits as part of its Vocational Education Methods of Administration civil rights compliance reviews. Combining these reviews allows the Division to visit each subrecipient annually, rather than biannually. With these additional requirements, the Division was unable to implement subrecipient monitoring and risk assessment procedures.

Effect: The Division is not in compliance with subrecipient risk assessment and monitoring requirements. During fiscal year 2020, the Division had total expenditures related to Perkins V of $6,432,716; of this, $5,564,960 was distributed to subrecipients. Without adequate monitoring, the Division is exposed to an increased risk of expending funds for unallowable or unsupported costs.

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

Management's View: *The Idaho Division of Career Technical Education (IDCTE) agrees with this finding.*

Prior to fiscal year 2021, IDCTE was in the process of developing a risk assessment and subrecipient monitoring program with the intent of implementation during state fiscal year 2021. As mentioned in the cause for finding 1, on February 6, 2020, the U.S. Department of Education, Office for Civil Rights (OCR) determined the need for all states to develop a new Methods of Administration (MOA) state plan with a connection to the Perkins V state plan. States had the option to conduct subrecipient monitoring for Perkins V and MOA reviews separately or as a combined process. IDCTE chose to combine the two in an effort to conduct onsite reviews more efficiently.

Auditor's Concluding Remarks: We thank the Division for its cooperation and assistance throughout the audit. The suggested procedures included in the corrective action plan should address the concern, if properly implemented.

FINDING 2020-204
The Division did not meet the minimum maintenance of effort requirements for the Career and Technical Education (Perkins V) grant.

Type of Finding: Material Weakness, Material Noncompliance

CFDA Title: Career and Technical Education – Basic Grants
CFDA Number: 84.048
Federal Award Number: V048A190012
Program Year: July 1, 2019 to September 30, 2020
Federal Agency: Department of Education
Compliance Requirement: Matching, Level of Effort, Earmarking
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 *U.S. 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.

Additionally, Section 223(a) of Perkins V (20 USC 2413(a)) requires that a state must provide, from nonfederal sources for state administration under Perkins V, an amount that is not less than the amount

provided by the state from nonfederal sources for state administrative costs for the preceding fiscal or program year.

Condition: We reviewed the state administration costs spent in fiscal year 2020 compared to the same costs spent in fiscal 2019. In fiscal year 2019, the Division had total administration costs of $486,985; in fiscal year 2020, these costs totaled $444,355. The Division did not meet the maintenance of effort requirement for fiscal year 2020 and underspent administrative costs by $42,630 or 8 percent.

The Division uses a spreadsheet to track general costs used to meet some of the maintenance of effort requirements. However, this document does not adequately track compliance with maintenance of effort for administrative costs.

Cause: The Division was unaware of the requirement to ensure maintenance of effort was sustained for state administrative costs.

Effect: The Division was 8 percent, or $42,630 short of meeting its maintenance of effort requirement for the Perkins V grant.

Recommendation: We recommend that the Division develop and implement internal control procedures to ensure maintenance of effort requirements are met.

Management's View: *IDCTE is in partial agreement with this finding.*

IDCTE agrees controls can be strengthened to include a review and signature process. However, IDCTE disagrees with the materiality of the difference in administrative costs year-over-year. IDCTE's administrative costs at the state level related to Perkins V are all tied to salaries and benefits except for an occasional onetime transaction. In fiscal year 2020, IDCTE experienced a staffing change resulting in $11,007.19 in salary savings. At the same time, IDCTE restructured the organization and effectively minimized the impact of those salary savings. Total salary and benefit expenditures during fiscal year 2020 were $444,355 compared to $446,385 for fiscal year 2019 for a difference of $2,630 (0.6%). Fiscal year 2019 also reflects a higher expenditure amount than fiscal year 2020 due to a one-time transaction for review and expansion of the Technical Skills Assessment system paid to the vendor, Career and Technical Education Consortium of States (CTECS), at a cost of $40,000. One-time expenditures are not required to be included in the Maintenance of Effort (MOE) total in accordance with Sec. 211.(b)(1)(B) of the Perkins V Act.

Auditor's Concluding Remarks: We thank the Division for its cooperation and assistance throughout the audit. As discussed in the condition and the cause section of the finding, the Division used a spreadsheet to track costs in general, but was unaware of this specific requirement and did not have a control in place to ensure MOE requirements for administrative costs were met or that costs were monitored. The classification for a material weakness is based on the fact that the Department had not adequately designed and implemented internal controls to reduce the risk of a material noncompliance. 2 CFR 200.514 (c) (4) further requires that when internal control over some or all of the compliance requirements for a major program are likely to be ineffective in preventing or detecting noncompliance, the auditor must report a significant deficiency or material weakness in accordance with 2 CFR 200.516. 2 CFR 200.516(a)(1) and (2) both provide further guidance that an auditor's determination of whether a deficiency is a significant deficiency or material weakness, and/or a material noncompliance, is in relation to the type of compliance requirement for a major program, not the entire program. Not only was the identified compliance error in excess of our materiality percentage for this compliance requirement, without appropriately designed and implemented internal controls the Division continues to risk incurring a material noncompliance that goes undetected and corrected.

Section 211 (b)(1)(B) of the Perkins V act establishes the computation of the fiscal effort required by the state and it notes that the Secretary shall, at the request of the State may exclude one-time expenditures. The Division has not indicated they requested an exception or provided any documentation of the request to exclude one-time expenditures.

It should be noted that Section 211 seemingly only applies to the Divisions requirement to maintain spending for general costs for career and technical education. Section 211(b)(1)(A) states that for a State to receive their full allotment of funds, that the State's fiscal effort per student or in the aggregate, with respect to career and technical education, for the preceding fiscal year is not less than the fiscal effort for the second preceding fiscal year. Section 223 (a) states that for each fiscal year the State shall provide, from non-Federal sources for the costs for the administration, an amount that is not less than the amount provided by the State from non-Federal sources for such costs for the preceding fiscal year. Section 223 does not provide for exclusions of one-time costs. These sections discuss the different level of effort requirements for general and administrative costs and illustrate different rules for these costs. As such, we have determined that the classification of material noncompliance to be accurate and that the exception noted in the corrective action plan does not apply to these administrative costs.

FINDING 2020-205
Internal controls over the review of match requirements for the Career and Technical Education (Perkins V) grant are not sufficiently documented.

Type of Finding: Significant Deficiency

CFDA Title: Career and Technical Education – Basic Grants
CFDA Number: 84.048
Federal Award Number: V048A170012
Program Year: July 1, 2017 to September 30, 2018
Federal Agency: Department of Education
Compliance Requirement: Matching, Level of Effort, Earmarking
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 *U.S. 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 Division is required to submit interim and final financial reports for the Perkins V grants. The Division typically verifies that the state match compliance has been met during the review and approval of the final financial report. The review and approval of the report is not retained. During fiscal year 2020, the Division finalized the fiscal year 2018 grant award. We reviewed the final report for the fiscal year 2018 grant award and found no evidence of a review. We also noted the Division did not retain support from the preparation of the report that supports the amounts reported as match.

Cause: The Division's internal control procedures were not properly designed to include retention of evidence of the review and supporting documentation to verify compliance with match requirements.

Effect: During testing of the fiscal year 2018 award, we found the match requirement was met; however, without appropriate internal controls, the Division risks noncompliance with match requirements.

Recommendation: We recommend that the Division design and implement controls over ensuring the match requirement is met to ensure compliance with federal requirements.

Management's View: *IDCTE agrees with the finding.*

Review and approval are currently performed prior to the Chief Fiscal Officer (CFO) entering their personal identification number into the Perkins Web Portal (designed and operated by OCTAE) for the Consolidated Annual Report. Unfortunately, the audit trail provided by the portal only includes the IDCTE Administrator's timestamped approval and not that of the CFO. Additionally, internal controls include budgeting and system limit controls based on the federal grant allocation as submitted via the Perkins Web Portal, which includes the administrative match. Subsequently and throughout the grant period, internal reporting and review is completed at least monthly.

Auditor's Concluding Remarks: We thank the Division for its cooperation and assistance throughout the audit. The suggested procedures included in the corrective action plan should address the concern, if properly implemented.

OFFICE OF THE STATE CONTROLLER (Office)

FINDING 2020-206

The Office's internal review process did not identify errors in the Schedule of Expenditures of Federal Awards (SEFA).

Type of Finding: Material Weakness, SEFA Misstatement

CFDA Title: Coronavirus Relief Fund
CFDA Number: 21.019
Federal Award Number: 20-1892-0-1-806
Program Year: March 1, 2020 to December 30, 2020
Federal Agency: Department of Treasury
Compliance Requirement: Code of Federal Regulations (CFR) 2 CFR 200.510(b)
Questioned Costs: None

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, control activities, and information and communication. 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. Verifications, approvals, reconciliations, authorizations, and segregation of duties are all control activities 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.

Management objectives should include the preparation and fair presentation of the SEFA in relation to the basic financial statements as a whole and in compliance with requirements contained in the *Code of Federal*

Regulations (CFR), Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) (2 CFR §200.510(b)), which states it must include:

- Total federal awards expended as determined in accordance with 2 CFR §200.502,
- The total amount provided to subrecipients from each federal program.

Condition: Expenditures reported on the SEFA for the Coronavirus Relief Fund program, CFDA 21.019, were overstated by $243,162,252. The Office of the Governor included $300,000,000 advanced to the Idaho State Tax Commission as a subrecipient; however, not all the amount was expended during fiscal year 2020 by the Idaho State Tax Commission. The amount expended in fiscal year 2020 by the Idaho State Tax Commission was $56,837,748, resulting in a variance of $243,162,252.

The Office completes a reconciliation process for the SEFA closing packages to adjust for inter-agency activities. In this instance, the amount included on the SEFA for this portion of the Coronavirus Relief Fund program should have been limited to the $56,837,748 actually expended by the Idaho State Tax Commission. The SEFA error was neither identified in the reconciliation process during the compilation of the SEFA nor during the review of the SEFA compilation.

In addition, through our audit work at the Department of Labor and Idaho Commission for the Blind and Visually Impaired, we noted that the amounts of federal expenditures reported by those agencies to the Office for the SEFA were understated. For further information about the understatement from the Department of Labor, see finding number 2020-2015, and from the Idaho Commission for the Blind and Visually Impaired, see finding number 2020-201. Each of the understated amounts were individually immaterial to the statewide SEFA and corrected amounts were submitted by the agencies to the Office, which were included in the final statewide SEFA.

Cause: The compilation process used for the SEFA included a review by a staff member independent of the staff member completing the work. However, these review procedures did not detect an error on the SEFA related to the Coronavirus Relief Fund program expenditures for the Office of the Governor when the SEFA closing package was submitted to the Office.

Effect: The SEFA submitted for audit included an overstatement of $243,162,252 for the Coronavirus Relief Fund program, CFDA 21.019. The amount in error was material and was also corrected on the final SEFA submission.

Recommendation: We recommend that the Office strengthen the review process over the compilation of the SEFA to ensure complete and accurate compliance with the federal reporting requirements.

Management's View: *The State Controller's Office acknowledges and agrees with the error identified by the auditors. The error was corrected prior to the issuance of the SEFA. The office will improve the review process to ensure any discrepancies between workpapers are looked at critically to determine the correct reporting.*

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

IDAHO DEPARTMENT OF FISH AND GAME (Department)

FINDING 2020-207

Five of the twenty-two capital assets purchased or constructed with Bonneville Power Administration and Lower Snake River Compensation Plan grant funds were not recorded in the State of Idaho Fixed Asset System (FAS), which is not in compliance with State and federal equipment and real property management requirements.

Type of Finding: Significant Deficiency, Noncompliance

CFDA Title: Lower Snake River Compensation Plan; Miscellaneous Bonneville Power Administration Grants
CFDA Number: 15.661; 81.U17
Federal Award Number: FA16AC00028, 81380, Contract 2007-39-00 Exp Up Salmon Scree Trib Pass
Program Year: December 9, 2015 through September 30, 2020; February 1, 2019 to January 1, 2020
Federal Agency: Department of Interior; Department of Energy
Compliance Requirement: Equipment and Real Property Management
Questioned Costs: None

Criteria: *The Code of Federal Regulations (CFR) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* 2 CFR 200.313 contains the provisions for purchasing, utilizing, and disposing equipment acquired under a federal award. Equipment is defined as tangible personal property, including information technology systems, having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the capitalization threshold level established by the nonfederal entity for financial statement purposes or $5,000. In general, equipment acquired under a federal award will vest in the nonfederal entity subject to certain conditions, including that a state must use, manage, and dispose of equipment acquired under a federal award by the state in accordance with state laws and procedures.

The fiscal policies of the State of Idaho, including those related to capital assets such as equipment are established by the Office of the State Controller (SCO) in accordance with Idaho Code, Title 67, Chapter 10. The SCO created the Fiscal Policy Advisory Committee to establish uniform administrative, accounting, and reporting standards and guidelines for State agencies. Applicable capital asset policies are as follows:

- State agencies must use the statewide Fixed Asset System (FAS) or another system approved by the SCO to keep track of fixed assets.
- Managers of each State agency have the responsibility to record, at a minimum, all inventoriable capital assets with a capitalizable threshold of $5,000.

The *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 uses FAS as its capital asset record system. The Department obtains capital assets through both direct purchases and construction. Purchased assets are entered into a FAS holding file to await review and release into FAS. When assets are constructed, the expenses are tracked separately until completion. Upon completion, these expenses are summarized to determine the total value of the assets, and this amount is entered into FAS.

During fiscal year 2020, the Department purchased six recordable capital assets with Lower Snake River Compensation Plan (LSRCP) grant funds, but only five were recorded in FAS. The Department also purchased or constructed sixteen recordable capital assets with Bonneville Power Administration (BPA) grant funds, but only twelve were recorded in FAS.

Cause: The Department's procedure for entering assets into FAS includes a review of the hold file to identify all purchased items. However, during fiscal year 2020, a purchased asset was removed from the hold file without documentation to alert a reviewer that this had occurred. Additionally, there is no automated reminder or other review control to ensure that constructed fixed assets are properly recorded.

Effect: One capital asset valued at $17,378 in the LSRCP and four capital assets valued at $54,889 in BPA were not properly recorded in FAS, as required by the State policies. Proper recording and tracking of capital assets is essential to ensure compliance with federal grant requirements.

Recommendation: We recommend that the Department strengthen its control procedures to ensure all capital assets are correctly entered to FAS in compliance with State policies.

Management's View: *The Department has reviewed the purchase and construction projects referenced in the finding and agrees with the auditors' assertion that these were not properly recorded in the Fixed Asset System (FAS).*

The construction projects consisted of fabrication and installation of 5 fish screens that were installed on privately held properties during Fiscal Year 2020. Our judgment at the time of recording the expense was that, since these are long-term fixtures on privately owned property, they did not need to be recorded in FAS. However, in reviewing the applicable Idaho statute and fiscal policies, we concur with the auditors that these should have been recorded, regardless of ownership.

Regarding the capital asset valued at $17,378 in the Lower Snake River Compensation Plan (LSRCP) program, the Department asserts that it appropriately identified the asset for entry in FAS and took the initial steps to record it. However, the entry was inadvertently deleted from the FAS hold file before it could be processed. The Department believes the deletion was an isolated incident and is not a systemic issue.

In response to the finding, the Department will enter the FY20 assets identified into FAS. In addition, it will develop a periodic secondary review procedure to ensure assets are recorded in the capital asset record system when appropriate. We anticipate both the entry and the procedure will be implemented by June 30, 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 2020-208

The Department did not provide access to program personnel to allow auditors to obtain sufficient appropriate audit evidence that control, accountability, and required safeguarding procedures are in place for vaccines received through the Immunization Cooperative Agreements Program.

Type of Finding: Disclaim Opinion

CFDA Title: Immunization Cooperative Agreements
CFDA Number: 93.268
Federal Award Number: NH23IP922633
Program Year: July 1, 2019 to June 30, 2024
Federal Agency: Department of Health and Human Services
Compliance Requirement: Special Tests and Provisions
Questioned Costs: None

Criteria: The Department is required to maintain effective control and accountability for all vaccines under the Vaccines for Children (VFC) program. Regulations under U.S. Code Title 42 Subchapter 1396 require vaccines to be adequately safeguarded and used solely for authorized purposes of the program. This

includes administration only to VFC program-eligible children, regardless of the child's parent's ability to pay.

The Department is also responsible to provide oversight of program enrolled providers to ensure that proper control and accountability is maintained for the vaccine, the vaccine is properly safeguarded according to the Centers for Disease Control and Prevention (CDC) guidance, and VFC-eligibility screening is conducted.

Condition: During our audit, we were unable to obtain sufficient appropriate audit evidence to support an opinion on compliance with Special Test #1 from the Compliance Supplement issued by the Office of Management and Budget for CFDA 93.268 Immunization Cooperative Agreements. The Department did not provide access to program personnel so that the necessary audit procedures and documentation could be completed to determine compliance with federal requirements. On multiple occasions from November 2020 through February 2021 we requested access to meet with program personnel to review the oversight procedures and internal controls the Department used to comply with the special test requirement. Information needed included identifying the oversight procedures the Department utilized to ensure proper control and accountability is maintained for vaccines, that the vaccine is properly safeguarded based on guidance provided by the CDC, and that eligibility screening is conducted.

Cause: Department management met with us on several occasions from November 2020 through February 2021 and stated that the demands of the ongoing COVID-19 pandemic have significantly increased the Immunization Program workload and there is not capacity to accommodate auditor requests to meet with key staff members that would assist us in obtaining sufficient, appropriate audit evidence related to this compliance requirement.

As a consequence of the limitation to obtain sufficient, appropriate evidence, it was not possible for conclusions to be drawn about the implementation, operation, or effectiveness of internal controls. In addition, we were unable to determine compliance with federal requirements identified in the Special Tests section of the Compliance Supplement.

Effect: The possible effects of this inability to obtain sufficient appropriate audit evidence is deemed to be material to this compliance requirement and an opinion on compliance cannot be provided relative to this compliance requirement.

Recommendation: We recommend that the Department provide accurate and timely information, including access to key staff members, to allow the auditors to obtain sufficient appropriate audit evidence to evaluate internal controls as they relate to the Immunizations Program and to support an opinion on compliance with federal requirements.

Management's View: *The department agrees with this finding. The department assessed the risk of diverting resources from coordinating the COVID-19 vaccine distribution to fulfilling audit requests and determined the higher priority was to focus on the critical COVID-19 vaccine rollout. We anticipate this finding to be a one-time occurrence since the current effort to vaccinate as many Idahoans as possible for COVID-19 is expected to be a one time event. Going forward, the department's focus on COVID-19 vaccine distribution will evolve into a normal governance, distribution and monitoring process similar to other vaccines, allowing the department Immunization Program staff to respond to future audit requests in a timely manner.*

Auditor's Concluding Remarks: We thank the Department for the response provided for this finding.

FINDING 2020-209

The Department did not provide access to program personnel to allow auditors to obtain sufficient appropriate audit evidence to support an opinion on compliance with requirements related to immunization records.

Type of Finding: Disclaim Opinion

CFDA Title: Immunization Cooperative Agreements
CFDA Number: 93.268
Federal Award Number: NH23IP922633
Program Year: July 1, 2019 to June 30, 2024
Federal Agency: Department of Health and Human Services
Compliance Requirement: Special Tests and Provisions
Questioned Costs: None

Criteria: The Department is required to maintain a record of vaccine administered in each person's permanent medical record, according to 42 USC 300aa-25, that includes the date of vaccine administration; vaccine manufacturer and lot number; and name, address, title of the health care provider administering the vaccine. The Department is also responsible for the oversight of vaccinating providers to ensure that the required information has been recorded for vaccine recipients.

Condition: During our audit, we were unable to obtain sufficient appropriate audit evidence to support an opinion on compliance with Special Test #2 from the Compliance Supplement issued by the Office of Management and Budget for CFDA 93.268 Immunization Cooperative Agreements. Despite several requests communicated from November 2020 through February 2021, we were unable to access program personnel so that the necessary audit procedures could be completed to assess internal controls and determine compliance with federal requirements.

Cause: Department management met with us on several occasions and stated that the demands of the ongoing COVID-19 pandemic have significantly increased the Immunization Program workload and there is not capacity to accommodate auditor requests to meet with key staff members that would assist us in obtaining sufficient, appropriate audit evidence related to this compliance requirement.

As a consequence of the limitation to obtain sufficient, appropriate evidence, it was not possible for conclusions to be drawn about the implementation, operation, or effectiveness of internal controls. In addition, we were unable to determine compliance with federal requirements as identified in the Special Tests section of the Compliance Supplement.

Effect: The possible effects of this inability to obtain sufficient appropriate audit evidence is deemed to be material and an opinion on compliance cannot be provided relative to this compliance requirement.

Recommendation: We recommend that the Department provide accurate and timely information, including access to key staff members, to allow the auditors to obtain sufficient appropriate audit evidence to evaluate internal controls as they relate to the Immunizations Program and to support an opinion on compliance with federal requirements.

Management's View: *The department agrees with this finding. The department assessed the risk of diverting resources from coordinating the COVID-19 vaccine distribution to fulfilling audit requests and determined the higher priority was to focus on the critical COVID-19 vaccine rollout. We anticipate this finding to be a one-time occurrence since the current effort to vaccinate as many Idahoans as possible for COVID-19 is expected to be a one time event. Going forward, the department's focus on COVID-19 vaccine distribution will evolve into a normal governance, distribution and monitoring process similar to other*

vaccines, allowing the department Immunization Program staff to respond to future audit requests in a timely manner.

Auditor's Concluding Remarks: We thank the Department for the response provided for this finding.

FINDING 2020-210
The Department utilized the incorrect National Correct Coding Initiative (NCCI) edit files in processing Medicaid payments that could result in improper payments because of outdated payment rates for procedures, changes in procedures allowed by Medicaid, and other changes to the edit files.

Type of Finding: Noncompliance

CFDA Title: State Survey and Certification of Health Care Providers and Suppliers (Title XVIII); Medicare Medical Assistance Program (Medicaid; Title XIX)
CFDA Number: 93.777; 93.778
Federal Award Number: 1905ID5000, 1905ID5002, 1905IDPACT, 1905ID5ADM, 1905ID5028, 1905ID5MAP, 1905IDIMPL, 1905IDINCT, 2005ID5000, 2005ID5002, 2005ID50C3, 2005IDPACT, 2005ID5ADM, 2005ID5028, 2005ID5MAP, 2005IDIMPL, 2005IDINCT
Program Year: October 1, 2018 to September 30, 2019; October 1, 2019 to September 30, 2020; October 1, 2019 to December 31, 2019; January 1, 2020 to March 31, 2020
Federal Agency: Department of Health and Human Services
Compliance Requirement: Special Tests and Provisions
Questioned Costs: None

Criteria: The Department is required to incorporate NCCI methodologies into the State Medicaid programs pursuant to the requirements of Section 6507 of the Affordable Care Act, section 1903(r) of the Social Security Act. The Medicaid Technical Guidance Manual 2020 section 7.0 requires the Department to download the NCCI edit files that are available through the Medicaid Integrity Institute (MII), a division of the Centers for Medicare and Medicaid Services (CMS), using a secure portal (RISSNET). The publicly available files located on the Medicaid NCCI webpage are not for use by states.

Access to the complete quarterly NCCI edit files available through MII's RISSNET portal is limited to a state's Medicaid agency. These state-only NCCI edit files contain information that is not included in the publicly available NCCI edit files, medically unlikely edits (MUE) that are no longer in effect, MUE effective dates and deletion dates, current MUE effective dates, and Correspondence Language Identification Number (CLEID) for procedure-to-procedure (PTP) edits.

Condition: In paying Medicaid claims, the Department is required to implement NCCI methodologies to ensure that only proper payments of procedures are reimbursed. The Department is also required to download the correct quarterly edit files from the Medicaid Integrity Institute. Audit procedures included inquiries of Medicaid program personnel to ascertain if appropriate NCCI procedures were implemented. The Department contracted with DXC Technology Services for the processing of the NCCI edit files. DXC Technology Services contracted with Context 4 to receive the NCCI edit files. Inquiries found that the files received by Context 4 were the publicly available edit files and not the state Medicaid agency edit files available through Medicaid Integrity Institute and the RISSNET portal, as required by the Medicaid Technical Guidance Manual.

Gainwell Technologies purchased DXC Technology Services in October 2020 and took over existing contracts and agreements in place at the time, including the contract with Context 4.

Cause: The Department did not have procedures in place to ensure the correct NCCI edit file was utilized. The current contracts in place do not require or specify the use of the NCCI edit files available through the

Medicaid Integrity Institute. Further, the Department was not aware that the contractor was using the incorrect NCCI edit files and not obtaining the correct edit file through Medicaid Integrity Institute using the RISSNET portal.

Effect: Despite no improper payments being identified during audit testing procedures, the Department's use of the public NCCI edit files, instead of the state Medicaid agency edit files, could lead to incorrect payment edits being processed and creating improper payments.

Recommendation: We recommend that the Department review payments processed under the incorrect NCCI edit files to identify any incorrect payments, modify contracts with outside vendors to ensure all compliance requirements are specified in contract language, and implement review procedures of contractor's work to ensure the appropriate NCCI edit files are utilized in accordance with the Medicaid Technical Guidance Manual requirements.

Management's View: *The Department agrees with the finding as noncompliance. The Division's Medicaid Enterprise System (MES) operations team has already gained access to the RISSNET portal and downloaded the correct NCCI edit file. The team is currently working on a method to deliver the file to Gainwell Technologies (formerly DXC Technology Services) and their sub vendor, Context4. The file will need to be delivered to Context4 to be formatted for ingestion into the claims adjudication engine. Upon receipt, Context4 will need time to evaluate and format the file to be used by the claims engine. Once Context4 has the file they will be able to compare the publicly available file to the Medicaid file. This will allow us to evaluate if there were claims paid in error. The MES team is engaged with both vendors and it is anticipated that this process should be complete by July 1, 2021.*

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

FINDING 2020-211
Confidentiality agreements in place with Medicaid contractors did not include all required elements to ensure compliance with the Medicaid program.

Type of Finding: Noncompliance

CFDA Title: State Survey and Certification of Health Care Providers and Suppliers (Title XVIII); Medicare Medical Assistance Program (Medicaid; Title XIX)
CFDA Number: 93.777; 93.778
Federal Award Number: 1905ID5000, 1905ID5002, 1905IDPACT, 1905ID5ADM, 1905ID5028, 1905ID5MAP, 1905IDIMPL, 1905IDINCT, 2005ID5000, 2005ID5002, 2005ID50C3, 2005IDPACT, 2005ID5ADM, 2005ID5028, 2005ID5MAP, 2005IDIMPL, 2005IDINCT
Program Year: October 1, 2018 to September 30, 2019; October 1, 2019 to September 30, 2020; October 1, 2019 to December 31, 2019; January 1, 2020 to March 31, 2020
Federal Agency: Department of Health and Human Services
Compliance Requirement: Special Tests and Provisions
Questioned Costs: None

Criteria: The Medicaid Technical Guidance Manual 2020 Section 7.1.2 requires that the following elements be included in the confidentiality agreements for any contracted party using the Medicaid NCCI files posted on the MII:

- Disclosure shall be limited to only those responsible for the implementation of the quarterly state Medicaid NCCI edit files. Disclosure shall not be made prior to the start of the new calendar quarter.

- After the start of the new calendar quarter, a Contracted Party may disclose only non-confidential information contained in the Medicaid NCCI edit files that is also available to the general public found on the Medicaid NCCI webpage.
- The Contracted Party agrees to use any non-public information from the quarterly state Medicaid NCCI edit files only for any business purposes directly related to the implementation of the Medicaid NCCI methodologies in the particular state.
- New, revised, or deleted Medicaid NCCI edits shall not be published or otherwise shared with individuals, medical societies, or any other entities unless it is a Contracted Party prior to the posting of the Medicaid NCCI edits on the Medicaid NCCI webpage.
- Implementation of New, revised, or deleted Medicaid NCCI edits shall not occur prior to the first day of the calendar quarter.
- Only a state Medicaid agency has the discretion to release additional information for selected individual edits or limited ranges of edits from the files posted on the MII.
- State Medicaid agencies must impose penalties, up to and including loss of contract, for violations of any confidentiality agreement relating to use of the MII edit files.

Condition: The Department has a confidentiality agreement with DXC Technology Services; however, there was not a separate confidentiality agreement with Context 4, with whom DXC Technology Services contracts. In addition, the confidentiality agreement in place with DXC Technology Services does not include all the required elements per the Technical Guidance Manual.

Cause: The Department did not have procedures in place to ensure confidentiality agreements included all of the elements required by the Medicaid Technical Guidance Manual 2020. Further, the Department was not aware of the confidentiality agreement requirements for contracted parties working with the NCCI edit files.

Effect: Without all parties understanding and agreeing to the required confidentiality agreement components, confidential Medicaid NCCI edit file data could be improperly released.

Recommendation: We recommend that the Department ensure that confidentiality agreements are in place with the required parties and that the agreements contain all of the necessary components.

Management's View: *The Department agrees with the finding as noncompliance. The Division's Medicaid Enterprise System (MES) operations team will draft and execute a new NCCI Edit Confidentiality Agreement to address the missing required elements specific to NCCI editing with all applicable contractors. It is anticipated that this should be complete by July 1, 2021.*

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

FINDING 2020-212
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

Related to Prior Finding: 2019-206

CFDA Title: Crime Victim Assistance
CFDA Number: 16.575

Federal Award Number: 2016-VA-GX-060, 2017-VA-GX-056, 2018-V2-GX-0002, 2019-V2-GX-0066, 2020-V2-GX-0065
Program Year: 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; October 1, 2019 to September 30, 2023
Federal Agency: Department of Justice
Compliance Requirement: Subrecipient Monitoring
Questioned Costs: None

Criteria: 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 2020 and found one subrecipient monitored in fiscal year 2020. Three subrecipients were monitored in fiscal year 2019, bringing the total to 4 out of 46 subrecipients, or 9 percent, for the fiscal year 2019-2020 two-year period. Further review found that the subrecipient monitoring did not include a review of the audit reports if the subrecipient exceeded $750,000 and required a single audit.

Cause: The Department adopted new policies and procedures for subrecipient monitoring in March 2020 that were implemented with the next round of annual subrecipient awards in the beginning of fiscal year 2021. However, full implementation of the subrecipient monitoring was delayed due to significant staff turnover and staff medical leave. As soon as new staff were hired and trained, continued plans for on-site monitoring visits were derailed due to the COVID-19 pandemic.

The federal Office of Victims of Crime provided guidance in December 2020 that allows for remote monitoring. The Department modified monitoring procedures to allow for a remote environment and implemented a remote monitoring schedule to review all sub-recipients in 2021.

Effect: Without adequate monitoring of subrecipients, the Department is exposed to an increased risk of expending funds for unallowable or unsupported costs.

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* [Idaho Council on Domestic Violence and Victim Assistance] *acknowledges that monitoring was not done; in 2019 this was a capacity issue and in 2020, the pandemic prevented monitoring. The Council adopted an enhanced desk review policy to allow for virtual monitoring*

October 30, 2020. Thereafter we adapted our monitoring tools and checklists and adopted a monitoring plan which includes monitoring of all subrecipients, as well as checking for audit compliance and updating risk assessments as part of that process. The monitoring plan is available on request and all subrecipients will be monitored by the end of 2021.

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

FINDING 2020-213
Subrecipient eligibility is not adequately documented or reviewed for compliance with federal requirements of the Crime Victim Assistance program.

Type of Finding: Significant Deficiency, Noncompliance

Related to Prior Finding: 2019-205

CFDA Title: Crime Victim Assistance
CFDA Number: 16.575
Federal Award Number: 2016-VA-GX-060, 2017-VA-GX-056, 2018-V2-GX-0002, 2019-V2-GX-0066, 2020-V2-GX-0065
Program Year: 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 October 1, 2019 to September 30, 2023
Federal Agency: Department of Justice
Compliance Requirement: Eligibility
Questioned Costs: None

Criteria: The *Uniform Guidance* given in the *U.S. 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 46 subrecipients identified as receiving grant funding; however, there are no documented controls procedures over the evaluation of each subrecipient application before funding was awarded.

The Department has developed policies and procedures to ensure subrecipients receiving VOCA funding meet eligibility criteria, which were implemented for the fiscal year 2021 grant cycle.

Cause: There are no internal control procedures in place to ensure that the eligibility of subrecipients is correctly determined and documented in fiscal year 2020. High employee turnover in prior years contributed to a lack of procedures being developed to ensure funding was awarded to eligible

subrecipients. This was identified as a compliance issue in the prior year audit report finding 2019-205, however, subrecipient eligibility and award determinations were made for the fiscal year 2020 grant cycle prior to program personnel learning of this compliance requirement.

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* [Idaho Council on Domestic Violence and Victim Assistance] *acknowledges that prior to FY21, there was not an established eligibility verification procedure in place. An eligibility checklist was developed and implemented for the FY21 grant cycle (subawards correspond with the state fiscal year) and the checklist is available upon request. Eligibility will be verified prior to the awarding of grants in FY22 as well, and moving forward.*

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

FINDING 2020-214
Special reports and performance reports required for the Crime Victim Assistance grant were submitted after the due date, and dates of original report submission were not documented.

Type of Finding: Significant Deficiency, Noncompliance

Related to Prior Finding: 2019-208

CFDA Title: Crime Victim Assistance
CFDA Number: 16.575
Federal Award Number: 2016-VA-GX-060, 2017-VA-GX-056, 2018-V2-GX-0002, 2019-V2-GX-0066, 2020-V2-GX-0065
Program Year: 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; October 1, 2019 to September 30, 2023
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 *U.S. 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 within 45 day of the quarter end date. The State is also required to submit a final performance report within 90 days after the end date of the award.

Condition: The following conditions are 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 7 out of 7 subgrant award reports, or 100 percent, were submitted past the deadline. All of the reports were due September 30, 2019, and some were not submitted until November 2019 and others submitted in July 2020.
- Performance Reporting
  - There was no documented review for accuracy of the quarterly 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 Department's 4 quarterly performance reports and noted 3 out of 4 reports, or 75 percent, were submitted late.

Cause: The Department did not have an effective internal control structure in place during fiscal year 2020 that included a secondary review and approval of federal reports to help ensure accuracy and compliance with federal regulations. The Department has since implemented new policies and procedures there were implemented in fiscal year 2021.

The Department also relied on the federal reporting system to document and retain information related to report submission dates; however, the report filing dates in the federal system appear to update when report amounts are edited or updated. The OVC has since confirmed that the federal reporting system should not be relied on for official tracking and that the Department should maintain their own system of tracking.

Effect: Reports were submitted late and the lack of internal control procedures over reporting resulted in noncompliance that went undetected by the Department. The lack of review over reporting increases the risk that misstatements and noncompliance could occur and go undetected by the Department.

Recommendation: We recommend that the Department implement, strengthen, and document internal controls to ensure compliance with federal grant reporting requirements. We further recommend that the Department implement procedures to document and maintain dates that all reports are submitted.

Management's View: *The Council* [Idaho Council on Domestic Violence and Victim Assistance] *acknowledges that it relied on the federal PMT system to document when reports were submitted, and it turns out that program should not be relied upon for submission dates as it reflects a "change" in the date when a report is reviewed. The SARs and performance reports were submitted on time, but unfortunately this was not separately documented. The Council has now devised a spreadsheet to tack the dates of submission of both the SARs and the performance reports, and included the review of a second staff person (and the date of review). The new controls were in place for the performance reports due in February of 2021 and will be used thereafter.*

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

STATE OF IDAHO
FEDERAL FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

IDAHO DEPARTMENT OF LABOR (Department)

FINDING 2020-215

The Schedule of Expenditures of Federal Awards (SEFA) was understated by $98,754,522 for the Unemployment Insurance grant.

Type of Finding: Significant Deficiency, SEFA Misstatement

CFDA Title: Unemployment Insurance (UI) Programs
CFDA Number: 17.225
Federal Award Number: UI-32596-19-55-A-16, UI34055-20-55-A-16
Program Year: October 1, 2018 to December 31, 2021, October 1, 1019 to December 31, 2022
Federal Agency: U.S. Department of Labor – Employment and Training Administration (DOL/ETA)
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 (Office) through the SEFA closing package. The SCO provides instructions for the completion of the closing package. The instructions state that agencies should complete the SEFA closing package if the agency received and expended any direct or subrecipient federal awards during the year.

Management is responsible for establishing a process for preparing accounting information based on relevant, sufficient, and reliable data. Control activities are policies and procedures that help ensure management directives are carried out and risks are mitigated. These activities include adequate review and authorization of financial reporting and using the general ledger or other reliable records as the basis for reports. Information and communication is the identification, capture, and exchange of information, including adequate source documentation to support financial transactions.

Condition: The Department receives federal funding from the Federal Department of Labor for the Unemployment Insurance program. The initial amounts reported in the SEFA closing package as federal expenditures for the Unemployment Insurance program was $608,127,750. Our audit procedures determined the correct amount should have been $706,882,272.

Cause: There are three separate causes for the understatement on the SEFA closing package.

The Department runs monthly reports and reconciles them to the internal system. Once this is completed, the reports are saved in a public folder to allow other Department employees access for various uses, including closing package reporting. During the last quarter of the fiscal year, an error was detected and corrected in one of the reports posted to the public folder; however, the erroneous report was not replaced with the corrected report in the public folder. Department personnel used the erroneous report to create the schedules that were sent to the Office in the closing packages, causing an understatement of $92,684,920.

Some Disaster Unemployment Assistance (DUA) expenditures were coded to an incorrect account number in the Department's internal system. The total expenditures coded to the correct DUA account number were used to complete the SEFA closing package. The omission of the incorrectly coded expenditures caused an understatement of $819,790.

During the COVID-19 pandemic, the Department agreed to waive the requirement that an applicant must wait one week before receiving benefits, and in return, the federal Department of Labor reimbursed the State for the cost of the first week of Unemployment Insurance benefits. The Department did not consider the reimbursements to be federal grant funds and incorrectly omitted them from the SEFA closing package, causing an understatement of $5,249,792.

The Department has a control procedure in place to review the closing package information before submitting it to the Office. Our testing found that this review occurred, but did not detect the errors. During the fiscal year, the Department had turnover within its accounting group resulting in a new reviewer assigned to this closing package. The reviewer ensured that the closing package schedule tied to the supporting reports, but was unaware that the reports contained errors and omissions.

Effect: The amount reported as federal expenditures for the Unemployment Insurance program on the original SEFA closing package was understated by $98,754,522. The Department submitted a revised closing package to correct the $92,684,920 and $5,249,792 errors. The $819,790 error was discovered later and a correction was not submitted.

Recommendation: We recommend that the Department design and implement internal control procedures to ensure the accuracy and completeness of the information used to compile the SEFA closing package.

Management's View: *The Idaho Department of Labor agrees with the audit finding. The audit finding consists of three parts:*

1) *Erroneous/non-finalized report was used to report on the SEFA closing package resulting in the underreporting on the closing package of $92,684,920.*

   Internal process changed to direct staff to the federal system to retrieve reported amounts to eliminate the possibility that a preliminary or non- finalized report will be used to gather necessary SEFA information.

2) *Miscoded transactions in Programmatic system caused misreported amounts for one UI program resulting in the underreporting on the closing package of $819,790.*

   The issue was discovered less than 2 weeks into administering a new Pandemic Program. The coding was fixed in the Programmatic system moving forward. In the month of April 2021, the account coding will be corrected by the IT staff who maintain the programmatic system to bring the account balances correct by Unemployment program.

3) *Misinterpretation of Federal guidance on treatment of waiting week (first week) reimbursements caused underreporting of reimbursement of Federal grant funds resulting in the underreporting on the closing package of $5,249,792.*

   The Department's misinterpretation of Federal Guidance regarding waiting week (first week) reimbursements has been addressed. Moving forward, the Department will report federal reimbursement of waiting week payments as federal awards for SEFA reporting purposes.

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

FINDING 2020-216

The Department has not implemented internal control procedures to ensure the accuracy of cases investigated by the Benefits Accuracy Measurement (BAM) program.

STATE OF IDAHO
FEDERAL FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Type of Finding: Material Weakness

CFDA Title: Unemployment Insurance (UI) Programs
CFDA Number: 17.225
Federal Award Number: UI-32596-19-55-A-16, UI34055-20-55-A-16
Program Year: October 1, 2018 to December 31, 2021; October 1, 1019 to December 31, 2022
Federal Agency: U.S. Department of Labor – Employment and Training Administration (DOL/ETA)
Requirement: Code of Federal Regulations (CFR) 2 CFR 200.510(b)
Questioned Costs: None

Criteria: The structure of the federal-state Unemployment Insurance (UI) program partnership is based on federal statute; however, it is implemented through state law. State UI program operations are conducted by the State Workforce Agency (SWA), which is the generic name for the agency that has responsibility for the state's Employment Security function. In Idaho, the SWA is the Department of Labor.

The SWAs are required by the Code of Federal Regulations (CFR) at 20 CFR section 602.11(d) to operate and maintain a quality control system. The Benefits Accuracy Measurement (BAM) program is the Department's quality control system designed to assess the accuracy of UI benefit payments and denied claims. Specifically, the SWA's BAM unit is required to draw a weekly sample of payments and denied claims, and complete prompt and in-depth investigations to determine the degree of accuracy in the administration of the State unemployment compensation and federal law (20 CFR section 602.21(d)). The U.S. Department of Labor (USDOL) has promulgated investigational requirements and instructions in the Employment Training (ET) Handbook No. 395, pursuant to 20 CFR section 602.30(a).

The Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards contained in 2 CFR 200.303 states that nonfederal entities must establish and maintain effective internal control over the federal award that provide reasonable assurance that the nonfederal entity is managing the federal award in compliance with federal statutes, regulation, and the terms and conditions of the federal award.

Condition: The Department operates a BAM program in accordance with the federal requirements. Each week, the USDOL selects the cases they want the Department to investigate. The BAM personnel complete the investigations, which involves reviewing records, and contacting the claimant, employers, and third parties to complete standard questionnaires and conducting new and original fact-finding to assess all of the information pertinent to the paid or denied claim that was sampled.

Individual investigators perform the required work on the selected cases and record the results. During fiscal year 2020, 587 cases were investigated and 563 were determined to have no improper payments. Those determinations were not reviewed for compliance with the established review procedures that are intended to ensure a correct determination. The Department stated that they did have a procedure to review the 24 cases that were determined to have improper payments, but this review was not consistently implemented and only 8 of the 24 cases had evidence of a review.

Cause: At the beginning of fiscal year 2020, the Department did not have an established procedure to ensure that the BAM cases were reviewed for accuracy and compliance. The regional office of the USDOL performed a Methods and Procedures review of the Department's BAM procedures and delivered the results in November 2019. That review found that BAM cases were not being reviewed and suggested that the Department at least review the cases that resulted in improper payments. The Department implemented a review of the improper payments cases after November 2019, but documentation was not consistently retained to support that this review occurred.

Effect: Without a consistently and comprehensively implemented procedure to ensure the accuracy of all BAM investigations, the cases could be closed with incorrect results. This could cause a UI recipient to incorrectly lose their benefits or allow a recipient to incorrectly receive their benefits.

Recommendation: We recommend that the Department design and consistently implement internal control procedures to ensure the accuracy of the BAM investigations.

Management's View: *The audit finding consists of one issue, that the Department did not implement adequate internal controls, in the form of supervisory review of BAM investigation cases to ensure the accuracy of said investigations.*

USDOL has no set guidelines for number of BAM cases required to be reviewed by a supervisor, but rather encourages states to review 100% of the cases deemed to be improper (either improperly paid or improperly denied). After a Federal review in Fall of 2019, the Department agreed that it would begin a consistent practice of reviewing 100% of cases coded improper.

Four months after the completion of the Federal review, the Covid-19 Pandemic changed operations for the Idaho Department of Labor. Applications for unemployment benefits skyrocketed overnight and all available staff were redirected to help the Benefits unit process claims. The BAM unit within the Idaho Department of Labor consists of some of the most skilled and seasoned staff in the agency, so their skillset was desperately needed to help in this effort.

Due to the magnitude of the pandemic and the impact it had on the Department, USDOL temporarily suspended some of its established processes and procedures to support State Workforce Agencies' efforts to keep up with the demand from increased claims processing. This included a suspension of the supervisory review of BAM cases. As of April 2021, the review of denied cases is still suspended. The review of paid cases has resumed, as has the review of all improper cases.

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

IDAHO DIVISION OF VOCATIONAL REHABILITATION (Division)

FINDING 2020-217

Internal controls over the review of the financial reports for the Rehabilitation Services - Vocational Rehabilitation Grants to States (CFDA 84.126) are not operating effectively.

Type of Finding: Significant Deficiency

CFDA Title: Vocational Rehabilitation Grants to States
CFDA Number: 84.126
Federal Award Number: H126A190016, H126A200016
Program Year: October 1, 2018 to September 30, 2019; October 1, 2019 to September 30, 2020
Federal Agency: Department of Education
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 *U.S. 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 Division is required to submit biannual financial reports for each open grant award. Documentation is retained for the review process completed by the Division for these reports. This documentation includes any errors or concerns identified during the review process.

During fiscal year 2020, the Division submitted five SF-425 reports. Testing of these reports indicated that two of the financial reports did not have a sufficient review performed prior to submission to the federal grantor. The review for these two reports was documented through email. However, this documentation indicated that only a high level review was performed prior to submission and the reviewer noted that a more thorough review needed to be completed. This subsequent review was not documented.

Cause: The Division did not allow for sufficient time to perform a detailed review prior to the submission of the report, as evidenced by their email communication and approval.

Effect: Without a documented and detailed review, the Division may submit financial reports with incomplete or inaccurate information required by the grant agreement.

Recommendation: We recommend that the Division strengthen controls and improve procedures to allow for a detailed review in order to ensure accurate information is included on financial reports.

Management's View: *We accept and agree to the finding as stated in the Audit Update. It should be noted that there were no errors in the report, but as stated above the internal controls specific to the review of the report were not adequate. IDVR has already taken corrective action. Currently, the Financial Specialist, Sr. is working in the office and all reports are reviewed and approved by the Financial Manager, signified by signing and dating the report. In a work-from-home scenario, the Financial Manager will signify review and approval by e-mail.*

Auditor's Concluding Remarks: We thank the Division for its cooperation and assistance throughout the audit. The suggested procedures included in the corrective action plan should address the concern, if properly implemented.

STATE OF IDAHO
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

MANAGEMENT'S BASIC FINANCIAL STATEMENTS FINDINGS CORRECTIVE ACTION PLAN



Corrective Action Plan
For the Fiscal Year Ended June 30, 2020

Idaho Department of Administration

Finding Number 2020-101: Benefits payments subsequent to the actuarial measurement date for Post-Employment Benefits Other than Pensions (OPEB) were overstated by $7,357,468

Related to Prior Finding: N/A

Agency's View: The Department agrees with the finding.

Corrective Action: We understand the single finding in the report and are taking the following actions to address it:

1. Spot Audits - OGI will work with the IDOA Fiscal team to develop a quarterly spot audit of medical and dental premiums received for at least five non-SCO agencies. The spot audit will include BSU, ISU and CWI, and two additional non-SCO agencies each quarter. The two additional agencies will be selected by the Fiscal team. OGI will provide the premium summaries, the political subdivision monthly recording sheet, and any additional backup necessary for the premium payment being audited. The Fiscal team will run an IBIS query to confirm that the premiums were received into the correct accounts for the appropriate agency. The audit will occur in mid-April (Jan thru March premiums); mid-July (April through June premium); mid-October (July through September premiums) and mid-January (October through December premiums).

2. Report Confirmation - Once the SCO books have been closed in July, the OGI administrator will complete the OPEB template provided by SCO and all supporting documentation with the assistance of the Group Insurance Specialist and Employee Benefits Specialist. The backup used to populate the template and the Excel version of the template will be provided to the IDOA Fiscal team for review and sign off. The backup and template will then also be provided to the DIIS Administrator for review and sign off. If any updates are necessary to the original submission being reviewed, the OGI administrator will make the necessary updates and the review process (Fiscal team and DIIs administrator) will be reinitiated. The final, completed OPEB template will then be submitted to SCO by the published deadline.

Anticipated Corrective Action Date: January 15, 2021

Responsible for Corrective Action: Steven Bailey
Deputy Director
Phone: 208-332-1824
Steven.bailey@admin.idaho.gov
650 West State Street Room 100
Boise, ID 83720-0024

Office of the State Controller

Finding Number 2020-102: The Office's internal review process did not prevent or detect misstatements in the statewide CAFR.

Related to Prior Finding: N/A

Agency's View: The Office agrees with this finding.

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 continue to evaluate and make improvements to the internal review procedures along with additional automated comparisons to identify incorrect information. The office will add an additional step of review using a checklist made up of prior year audit comments to ensure the footnotes of schedules are updated and accurate.

The office will continue to communicate with component units to receive correct and timely information prior to the first draft. We will communicate to the component units when our draft is due to the auditors and that we need to have any revisions prior to that date. The office will also work with agencies that provide information through our electronic closing package portal to receive correct information prior to the first draft.

Anticipated Corrective Action Date: The State Controller's Office will complete the corrective actions by June 30, 2021.

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

Idaho Department of Labor

Finding Number 2020-103: The Department understated the amount received from the Federal Government through the Unemployment Insurance program by $89,060,000.

Related to Prior Finding: N/A

Agency's View: The Department agrees with the finding.

Corrective Action: The closing package was completed from internal report saved in a shared folder. All reports are reconciled before filing with the granting federal agency. In this case a variance was detected in the reconciliation and was fixed before filing with the granting federal agency, but the report on the shared drive was not updated. The shared drive report was used to complete the closing package resulting in the misstatement.

Our procedure will change to use reports actually filed with the granting federal agency for closing packages to insure report information has been reconciled and to insure we are using the most recent report version.

Anticipated Corrective Action Date: August 2021

Responsible for Corrective Action:
John Taylor
Financial Executive Officer
Phone: 208-332-3570
John.taylor@labor.idaho.gov
317 W Main Street
Boise, ID 83735

Idaho State Tax Commission

Finding Number 2020-104: Internal control procedures were not consistently followed while employees worked remotely during the pandemic resulting in a lack of critical reviews for sales tax distributions, fuel tax distributions, Rebound Idaho distributions, reversals, and total monthly refunds that occurred in February, March, April, and May.

Related to Prior Finding: 2019-104

Agency's View: The Commission agrees with this finding.

Corrective Action: During the CAFR audit, the Legislative Services Office discovered one finding; that the hard copy end of month checklist was not utilized when staff was working remotely during the pandemic. The checklist was not utilized form February to May.

In November, the Commission established an electronic end of month checklist on Microsoft OneDrive, so all members of the accounting team can sign off as they complete their tasks. This checklist enables all staff to maintain internal controls even while in a remote environment and will be the standard going forward.

Anticipated Corrective Action Date: November 2020

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

STATE OF IDAHO
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

MANAGEMENT'S FEDERAL FINDINGS CORRECTIVE ACTION PLAN

STATE OF IDAHO
CONTROLLER'S OFFICE
BRANDON D WOOLF

Corrective Action Plan - Single Audit
For the fiscal year ended June 30, 2020

Idaho Commission for the Blind and Visually Impaired

Finding Number 2020-201: Federal expenditures reported by the Commission to the Office of the State Controller (SCO) were understated by $1.4 million.

Federal Programs: 84.126 - Rehabilitation Services, Vocational Rehabilitation Grants to States,
93.369 - ACL Independent Living State Grants

Related to Prior Finding: N/A

Agency's view: The Commission does not agree that this should be a finding or significant deficiency, due to the fact that it was corrected prior to the CAFR being published.

Corrective Action: The Commission does acknowledge that a mistake was made, initially. Therefore, the Commission has implemented the following procedures to ensure that federal expenditures are reported accurately on the SEFA closing package.

Procedures and controls:

- The Senior Financial Technician will run the DAFR 7850 reports to complete the SEFA.
- The Administrative Services Manager will review the SEFA, using the DAFR 7850 to ensure accuracy.
- Next, the Administrative Services Manager will review the SEFA with the Administrator.
- If there are not errors, they will each approve the SEFA and it will be submitted.

Anticipated Corrective Action Date: March 18, 2021

Responsible for Corrective Action: Beth Cunningham, Administrator
Bcunningham@icbvi.idaho.gov
208-334-3220

Finding Number 2020-202: The Commission does not have controls in place to ensure that the Case Service Report (RSA911) for the Vocational Rehabilitation Grants to States is submitted with accurate data.

Federal Program: 84.126 - Rehabilitation Services, Vocational Rehabilitation Grants to States

Related to Prior Finding: N/A

Agency's view: The Commission does not agree with this finding.

Corrective Action: Submission of the RSA-911 is an automated process, however, the completion of the report is done by field staff. When errors are found in the internal edit checker, the error reports are given to the Vocational Rehabilitation Assistants (VRAs), who correct the information. The case records used to complete the information contained in the RSA-911 are audited randomly by the Rehabilitation Services Chief.
The Commission plans to follow the recommendation and has therefore, implemented the following internal controls. In addition, the documentation (error reports) will be saved to demonstrate the process of the editing and correcting and re-running of the edit checker.

The RSA 911 Edit Checker open-source program developed for use by state VR agencies and is based on Policy Directive (PD) 19-03. This program is used by the Commission check our quarterly RSA 911 reports for Federal compliance.

Procedures and internal controls:

- The field staff enter the 911 data information for each case.
- The Rehabilitation Field Chief is responsible for staff training and maintaining the RSA 911 Field Services Manual.
- The Financial Technician runs the 911 edit checker and receives an error report. He then sends that report back to the VRAs for corrections (with field staff input). The Financial Technician then re-runs the report and this process will continue until there are no errors. Once there are no errors, the 911 data is submitted to RSA.
- The error reports will now be saved for documentation purposed to demonstrate this process.
- In addition to conducting random annual audits of participants record of services, the Rehabilitation Services Chief has recently developed an instrument for conducting internal audits of 911 data reporting by field staff. These random audits are performed on a quarterly basis by the RSC or designated staff member.

Anticipated Corrective Action Date: March 18, 2021

Responsible for Corrective Action: Beth Cunningham, Administrator
Bcunningham@icbvi.idaho.gov
208-334-3220

Idaho Division of Career and Technical Education

Finding Number 2020-203: The Division does not perform subrecipient risk assessments or monitor subrecipient activities as required for the Career and Technical Education (Perkins V) grant.

Federal Program: 84.048 - Career and Technical Education - Basic Grants to States

Related to Prior Finding: N/A

Agency's view: The Idaho Division of Career Technical Education (IDCTE) agrees with this finding.

Corrective Action: Prior to fiscal year 2021, IDCTE was in the process of developing a risk assessment and subrecipient monitoring program with the intent of implementation during state fiscal year 2021. As mentioned in the cause for finding 1, on February 6, 2020, the U.S. Department of Education, Office for Civil Rights (OCR) determined the need for all states to develop a new Methods of Administration (MOA) state plan with a connection to the Perkins V state plan. States had the option to conduct subrecipient monitoring for Perkins V and MOA reviews separately or as a combined process. IDCTE chose to combine the two in an effort to conduct onsite reviews more efficiently.

The MOA state plan includes a timeline of process development for the combined subrecipient/MOA risk assessment and review during fiscal year 2021 with implementation during fiscal year 2022.

Anticipated Corrective Action Date: IDCTE is on target to finish process development by June 30, 2021 with implementation beginning July 1, 2021. Desk audits are anticipated to begin in August of 2021 with the first onsite visits anticipated to take place beginning in February of 2022.

Responsible for Corrective Action: Tim Tower, Chief Fiscal Officer
Tim.Tower@cte.idaho.gov
208-429-5544

Finding Number 2020-204: The Division did not meet the minimum maintenance of effort requirements for the Career and Technical Education (Perkins V) grant.

Federal Program: 84.048 - Career and Technical Education - Basic Grants to States

Related to Prior Finding: N/A

Agency's view: IDCTE is in partial agreement with this finding.

Corrective Action: IDCTE agrees controls can be strengthened to include a review and signature process. However, IDCTE disagrees with the materiality of the difference in administrative costs year-over-year. IDCTE's administrative costs at the state level related to Perkins V are all tied to salaries and benefits except for an occasional one-time transaction. In fiscal year 2020, IDCTE experienced a staffing change resulting in $11,007.19 in salary savings. At the same time, IDCTE restructured the organization and effectively minimized the impact of those salary savings. Total salary and benefit expenditures during fiscal year 2020 were $444,355 compared to $446,385 for fiscal year 2019 for a difference of $2,630 (0.6%). Fiscal year 2019 also reflects a higher expenditure amount than fiscal year 2020 due to a one-time transaction for review and expansion of the Technical Skills Assessment system paid to the vendor, Career and Technical Education Consortium of States (CTECS), at a cost of $40,000. One-time expenditures are not required to be included in the Maintenance of Effort (MOE) total in accordance with Sec. 211.(b)(1)(B) of the Perkins V Act.

IDCTE concurs a strengthening of current controls is appropriate. However, given the circumstances we do not agree with the assessment of a material weakness or material noncompliance.

Anticipated Corrective Action Date: IDCTE is currently working with the Office of Career, Technical, and Adult Education (OCTAE) to determine best practices when calculating the Perkins V MOE and expect to have an updated process with additional internal controls in place by July 1, 2021.

Responsible for Corrective Action: Tim Tower, Chief Fiscal Officer
Tim.Tower@cte.idaho.gov
208-429-5544

Finding Number 2020-205: Internal controls over the review of match requirements for the Career and Technical Education (Perkins V) grant are not sufficiently documented.

Federal Program: 84.048 - Career and Technical Education - Basic Grants to States

Related to Prior Finding: N/A

Agency's view: IDCTE agrees with the finding.

Corrective Action: Review and approval are currently performed prior to the Chief Fiscal Officer (CFO) entering their personal identification number into the Perkins Web Portal (designed and operated by OCTAE) for the Consolidated Annual Report. Unfortunately, the audit trail provided by the portal only includes the IDCTE Administrator's timestamped approval and not that of the CFO.

Additionally, internal controls include budgeting and system limit controls based on the federal grant allocation as submitted via the Perkins Web Portal, which includes the administrative match. Subsequently and throughout the grant period, internal reporting and review is completed at least monthly.

Matching and MOE are closely related. During the process of updating the MOE calculation and procedures, IDCTE will include an evaluation of the internal matching review and document retention.

Anticipated Corrective Action Date: We anticipate an updated matching process to be completed by July 1, 2021.

Responsible for Corrective Action: Tim Tower, Chief Fiscal Officer
Tim.Tower@cte.idaho.gov
208-429-5544

Office of the State Controller

Finding Number 2020-206: The Office's internal review process did not identify errors in the Schedule of Expenditures of Federal Awards (SEFA).

Federal Program: 21.019 - Coronavirus Relief Fund

Related to Prior Finding: N/A

Agency's view: The State Controller's Office acknowledges and agrees with the error identified by the auditors.

Corrective Action: The error was corrected prior to the issuance of the SEFA. The office will improve the review process to ensure any discrepancies between workpapers are looked at critically to determine the correct reporting.

Anticipated Corrective Action Date: The State Controller's Office will complete the corrective actions by June 30, 2021.

Responsible for Corrective Action: Tiffini LeJeune, Reporting and Review Bureau Chief
Tlejeune@sco.idaho.gov
208-334-3100

Idaho Department of Fish and Game

Finding Number 2020-207: Five of the twenty-two capital assets purchased or constructed with Bonneville Power Administration and Lower Snake River Compensation Plan grant funds were not recorded in the State of Idaho Fixed Asset System (FAS), which is not in compliance with State and federal equipment and real property management requirements.

Federal Program: 81.U17 - Miscellaneous Bonneville Power Administration Grants
15.661 - Lower Snake River Compensation Plan

Related to Prior Finding: N/A

Agency's view: The Department has reviewed the purchase and construction projects referenced in the finding and agrees with the auditors' assertion that these were not properly recorded in the Fixed Asset System (FAS).

Corrective Action: The construction projects consisted of fabrication and installation of 5 fish screens that were installed on privately held properties during Fiscal Year 2020. Our judgment at the time of recording the expense was that, since these are long-term fixtures on privately owned property, they did not need to be recorded in FAS. However, in reviewing the applicable Idaho statute and fiscal policies, we concur with the auditors that these should have been recorded, regardless of ownership.

Regarding the capital asset valued at $17,378 in the Lower Snake River Compensation Plan (LSRCP) program, the Department asserts that it appropriately identified the asset for entry in FAS and took the initial steps to record it. However, the entry was inadvertently deleted from the FAS hold file before it could be processed. The Department believes the deletion was an isolated incident and is not a systemic issue.

In response to the finding, the Department will enter the FY20 assets identified into FAS. In addition, it will develop a periodic secondary review procedure to ensure assets are recorded in the capital asset record system when appropriate.

Anticipated Corrective Action Date: We anticipate both the entry and the procedure will be implemented by June 30, 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 2020-208: The Department did not provide access to program personnel to allow auditors to obtain sufficient appropriate audit evidence that control, accountability, and required safeguarding procedures are in place for vaccines received through the Immunization Cooperative Agreements Program.

Federal Program: 93.268 - Immunization Cooperative Agreements

Related to Prior Finding: N/A

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

Corrective Action: The department assessed the risk of diverting resources from coordinating the COVID-19 vaccine distribution to fulfilling audit requests and determined the higher priority was to focus on the critical COVID-19 vaccine rollout. We anticipate this finding to be a one-time occurrence since the current effort to vaccinate as many Idahoans as possible for COVID-19 is expected to be a one time event. Going forward, the department's focus on COVID-19 vaccine distribution will evolve into a normal governance, distribution and monitoring process similar to other vaccines, allowing the department Immunization Program staff to respond to future audit requests in a timely manner.

Anticipated Corrective Action Date: September 30, 2021

Responsible for Corrective Action: Ryan Smith, Bureau Chief, Compliance
Ryan.Smith@dhw.idaho.gov
208-334-5814

Finding Number 2020-209: The Department did not provide access to program personnel to allow auditors to obtain sufficient appropriate audit evidence to support an opinion on compliance with requirements related to immunization records.

Federal Program: 93.268 - Immunization Cooperative Agreements

Related to Prior Finding: N/A

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

Corrective Action: The department assessed the risk of diverting resources from coordinating the COVID-19 vaccine distribution to fulfilling audit requests and determined the higher priority was to focus on the critical COVID-19 vaccine rollout. We anticipate this finding to be a one-time occurrence since the current effort to vaccinate as many Idahoans as possible for COVID-19 is expected to be a one time event. Going forward, the department's focus on COVID-19 vaccine distribution will evolve into a normal governance, distribution and monitoring process similar to other vaccines, allowing the department Immunization Program staff to respond to future audit requests in a timely manner.

Anticipated Corrective Action Date: September 30, 2021

Responsible for Corrective Action: Ryan Smith, Bureau Chief, Compliance
Ryan.Smith@dhw.idaho.gov
208-334-5814

Finding Number 2020-2010: The Department utilized the incorrect National Correct Coding Initiative (NCCI) edit files in processing Medicaid payments that could result in improper payments because of outdated payment rates for procedures, changes in procedures allowed by Medicaid, and other changes to the edit files.

Federal Program: 93.777, 93.778 - Medicaid Cluster

Related to Prior Finding: N/A

Agency's view: The Department agrees with the finding as noncompliance.

Corrective Action: The Division's Medicaid Enterprise System (MES) operations team has already gained access to the RISSNET portal and downloaded the correct NCCI edit file. The team is currently working on a method to deliver the file to Gainwell Technologies (formerly DXC Technology Services) and their sub vendor, Context4. The file will need to be delivered to Context4 to be formatted for ingestion into the claims adjudication engine. Upon receipt, Context4 will need time to evaluate and format the file to be used by the claims engine. Once Context4 has the file they will be able to compare the publicly available file to the Medicaid file. This will allow us to evaluate if there were claims paid in error.

Anticipated Corrective Action Date: The MES team is engaged with both vendors and it is anticipated that this process should be complete by July 1, 2021.

Responsible for Corrective Action: Ryan Smith, Bureau Chief, Compliance
Ryan.Smith@dhw.idaho.gov
208-334-5814

Finding Number 2020-211: Confidentiality agreements in place with Medicaid contractors did not include all required elements to ensure compliance with the Medicaid program.

Federal Program: 93.777, 93.778 - Medicaid Cluster

Related to Prior Finding: N/A

Agency's view: The Department agrees with the finding as noncompliance.

Corrective Action: The Division's Medicaid Enterprise System (MES) operations team will draft and execute a new NCCI Edit Confidentiality Agreement to address the missing required elements specific to NCCI editing with all applicable contractors.

Anticipated Corrective Action Date: It is anticipated that this should be complete by July 1, 2021.

Responsible for Corrective Action: Ryan Smith, Bureau Chief, Compliance
Ryan.Smith@dhw.idaho.gov
208-334-5814

Finding Number 2020-212: Subrecipient monitoring procedures are not adequate to ensure compliance with federal requirements for the Crime Victim Assistance program.

Federal Program: 16.575 - Crime Victim Assistance

Related to Prior Finding: 2019-206 (see below)

Agency's view: The Council acknowledges that monitoring was not done; in 2019 this was a capacity issue and in 2020, the pandemic prevented monitoring.

Corrective Action: The Council adopted an enhanced desk review policy to allow for virtual monitoring October 30, 2020. Thereafter we adapted our monitoring tools and checklists and adopted a monitoring plan which includes monitoring of all subrecipients, as well as checking for audit compliance and updating risk assessments as part of that process.

Anticipated Corrective Action Date: The monitoring plan is available on request and all subrecipients will be monitored by the end of 2021.

Responsible for Corrective Action: Ryan Smith, Bureau Chief, Compliance
Ryan.Smith@dhw.idaho.gov
208-334-5814

Finding Number 2020-213: Subrecipient eligibility is not adequately documented or reviewed for compliance with federal requirements of the Crime Victim Assistance program.

Federal Program: 16.575 - Crime Victim Assistance

Related to Prior Finding: 2019-205 (see below)

Agency's view: The Council acknowledges that prior to FY21, there was not an established eligibility verification procedure in place.

Corrective Action: An eligibility checklist was developed and implemented for the FY21 grant cycle (subawards correspond with the state fiscal year) and the checklist is available upon request. Eligibility will be verified prior to the awarding of grants in FY22 as well, and moving forward.

Anticipated Corrective Action Date: December 2021

Responsible for Corrective Action: Ryan Smith, Bureau Chief, Compliance
Ryan.Smith@dhw.idaho.gov
208-334-5814

Finding Number 2020-214: Special reports and performance reports required for the Crime Victim Assistance grant were submitted after the due date, and dates of original report submission were not documented.

Federal Program: 16.575 - Crime Victim Assistance

Related to Prior Finding: 2019-208 (see below)

Agency's view: The Council acknowledges that it relied on the federal PMT system to document when reports were submitted, and it turns out that program should not be relied upon for submission dates as it reflects a "change" in the date when a report is reviewed.

Corrective Action: The SARs and performance reports were submitted on time, but unfortunately this was not separately documented. The Council has now devised a spreadsheet to tack the dates of submission of both the SARs and the performance reports, and included the review of a second staff person (and the date of review).

Anticipated Corrective Action Date: The new controls were in place for the performance reports due in February of 2021 and will be used thereafter.

Responsible for Corrective Action: Ryan Smith, Bureau Chief, Compliance
Ryan.Smith@dhw.idaho.gov
208-334-5814

Idaho Department of Labor

Finding Number 2020-215: The Schedule of Expenditures of Federal Awards (SEFA) was understated by $98,754,522 for the Unemployment Insurance grant.

Federal Program: 17.225 - Unemployment Insurance

Related to Prior Finding: N/A

Agency's view: The Idaho Department of Labor agrees with the audit finding.

The audit finding consists of three parts:

1. Erroneous/non-finalized report was used to report on the SEFA closing package resulting in the underreporting on the closing package of $92,684,920.

   The Department's Corrective Action Plan: Internal process changed to direct staff to the federal system to retrieve reported amounts to eliminate the possibility that a preliminary or non-finalized report will be used to gather necessary SEFA information.

   Anticipated Completion Date: Completed. Staff have been given access to Federal reporting

system and are now using that system to retrieve the necessary data.

Responsible for Corrective Action: Carolyn Casebolt
Carolyn.casebolt@labor.idaho.gov
208-332-3570 (ext 3487)

2. Miscoded transactions in Programmatic system caused misreported amounts for one UI program resulting in the underreporting on the closing package of $819,790.

   The Department's Corrective Action Plan: The issue was discovered less than 2 weeks into administering a new Pandemic Program. The coding was fixed in the Programmatic system moving forward. In the month of April 2021, the account coding will be corrected by the IT staff who maintain the programmatic system to bring the account balances correct by Unemployment program.

   Anticipated Completion Date: IT coding change occurred in May 2020. Account code clean-up to be completed by April 30, 2021. The error was corrected before the issuance of the statewide SEFA.

   Responsible for Corrective Action: **Jamee Zahm**
   Jamee.zahm@labor.idaho.gov
   208-332-3570 (ext 3180)

3. Misinterpretation of Federal guidance on treatment of waiting week (first week) reimbursements caused underreporting of reimbursement of Federal grant funds resulting in the underreporting on the closing package of $5,249,792.

   The Department's Corrective Action Plan: The Department's misinterpretation of Federal Guidance regarding waiting week (first week) reimbursements has been addressed. Moving forward, the Department will report federal reimbursement of waiting week payments as federal awards for SEFA reporting purposes.

   Anticipated Completion Date: Completed. The agency has a more complete understanding of the reporting requirements for the Waiting Week Federal Reimbursements and will report accordingly moving forward.

   Responsible for Corrective Action: Carolyn Casebolt
   Carolyn.casebolt@labor.idaho.gov
   208-332-3570 (ext 3487)

Finding Number 2020-216: The Department has not implemented internal control procedures to ensure the accuracy of cases investigated by the Benefits Accuracy Measurement (BAM) program.

Federal Program: 17.225 - Unemployment Insurance

Related to Prior Finding: N/A

Agency's view: The Idaho Department of Labor agrees with the audit finding.

Corrective Action: The audit finding consists of one issue, that the Department did not implement adequate internal controls, in the form of supervisory review of BAM investigation cases to ensure the accuracy of said investigations.

USDOL has no set guidelines for number of BAM cases required to be reviewed by a supervisor, but rather encourages states to review 100% of the cases deemed to be improper (either improperly paid or improperly denied). After a Federal review in Fall of 2019, the Department agreed that it would begin a consistent practice of reviewing 100% of cases coded improper.

Four months after the completion of the Federal review, the Covid-19 Pandemic changed operations for the Idaho Department of Labor. Applications for unemployment benefits skyrocketed overnight and all available staff were redirected to help the Benefits unit process claims. The BAM unit within the Idaho Department of Labor consists of some of the most skilled and seasoned staff in the agency, so their skillset was desperately needed to help in this effort.

Due to the magnitude of the pandemic and the impact it had on the Department, USDOL temporarily suspended some of its established processes and procedures to support State Workforce Agencies' efforts to keep up with the demand from increased claims processing. This included a suspension of the supervisory review of BAM cases. As of April 2021, the review of denied cases is still suspended. The review of paid cases has resumed, as has the review of all improper cases.

The BAM supervisor will review 100% of the cases coded as improper and properly document the results of the review. All reviews of improper cases will be completed prior to the case being closed. The standard is to complete 85% within 60 days of the assignment date and 95% within 90 days (note that the Federal standard is to complete 70% within 60 days and 95% within 90 days. Idaho has chosen to adopt a more rigid standard in this case.).

This is in alignment with guidance received from the USDOL UI Program Specialist over Integrity, BAM, BPC, and UI Reports, in a correspondence dated March 15, 2021: "…we do consider conducting a supervisor review of all improper cases a best practice."

For cases coded as proper, USDOL has no established criteria for supervisory review. ET Handbook 395, 4th Edition, however, provides guidance on the matter: "BAM supervisors must decide which cases to review and which to approve and close without review. One way is to identify individual investigators who make few mistakes. Thereafter, supervisors can sample some cases from the best investigators, while continuing to review more cases completed by less proficient investigators."

In alignment with USDOL's broad guidance on cases coded as proper, the Department will continue to review these cases as the BAM supervisor determines necessary and reasonable.

Anticipated Corrective Action Date: The BAM unit has already implemented the procedure for reviewing 100% of the improper payment cases. Review of paid cases has resumed and will adhere to

the broadly defined criteria stated above from the ET Handbook 395. Currently, review of denied cases is suspended; but the BAM supervisor will resume reviews of these cases when the suspension has been lifted by USDOL, presumably when the benefit case load has dropped sufficiently to allow the Department to redirect resources back to these core functions.

Responsible for Corrective Action: Jennifer Souza
Jennifer.souza@labor.idaho.gov
208-332-3570 (ext 3122)

Idaho Division of Vocational Rehabilitation

Finding Number 2020-217: Internal controls over the review of the financial reports for the Rehabilitation Services - Vocational Rehabilitation Grants to States (CFDA 84.126) are not operating effectively.

Federal Program: 84.126 - Rehabilitation Services - Vocational Rehabilitation Grants to States

Related to Prior Finding: N/A

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

Corrective Action: It should be noted that there were no errors in the report, but as stated above the internal controls specific to the review of the report were not adequate. IDVR has already taken corrective action. Currently, the Financial Specialist, Sr. is working in the office and all reports are reviewed and approved by the Financial Manager, signified by signing and dating the report. In a work-from-home scenario, the Financial Manager will signify review and approval by email.

Anticipated Corrective Action Date: March 2021

Responsible for Corrective Action: Kean Miller, Financial Manager
Kean.miller@vr.idaho.gov
208-287-6444

Uncorrected Prior Findings

Idaho Department of Health and Welfare

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: See finding 2020-212 above

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

Partial Corrective Action Taken: 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. The monitoring procedures we in place as of March 6, 2020.

Reason for Recurrence: This finding was addressed in March 2020. Due to the timing of when changes were made, this finding was not fully corrected for fiscal year 2020. See finding 2020-212 above.

Anticipated Corrective Action Date: The monitoring plan is available on request and all subrecipients will be monitored by the end of 2021.

Responsible for Corrective Action: Ryan Smith, Bureau Chief, Compliance
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: See finding 2020-214 above

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

Partial Corrective Action Taken:
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.

Reason for Recurrence: This finding was addressed in December 2019. Due to the timing of when changes were made, this finding was not fully corrected for fiscal year 2020.

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. The new controls identified in 2020-214 above were in place for performance reports due in February of 2021 and will be used thereafter.

Responsible for Corrective Action: Ryan Smith, Bureau Chief, Compliance
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.

Partial Corrective Action Taken: Idaho Potato Commission sent out risk assessments in June, July, and August 2020. The responses were reviewed and used with site visits.

Reason for Recurrence: This finding was addressed in June 2020. Due to the timing of when changes were made, this finding was not fully corrected for fiscal year 2020.

Anticipated Corrective Action Date: Action was implemented in March 2020 for future Awarded Grants.

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

STATE OF IDAHO
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SCHEDULE OF BASIC FINANCIAL STATEMENTS PRIOR FINDINGS

STATE OF IDAHO
SCHEDULE OF BASIC FINANCIAL STATEMENTS PRIOR FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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).	86
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.	86
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.	86
IDAHO STATE TAX COMMISSION		
2019-104	Evidence of review for sales tax distributions and reversal reconciliations was not maintained.	86
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.	87
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).	87

STATE OF IDAHO
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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, 2020

STATE AGENCY		FEDERAL AGENCY	PAGE
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	88
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	88
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	88
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	89
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	89
2019-205	Subrecipient eligibility is not adequately documented or reviewed for compliance with federal requirements of the Crime Victim Assistance program.	Department of Justice	89
2019-206	Subrecipient monitoring procedures are not adequate to ensure compliance with federal requirements for the Crime Victim Assistance program.	Department of Justice	89
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	89
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	90
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	90
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	90

STATE OF IDAHO
SCHEDULE OF FEDERAL PRIOR FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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	91
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	91
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	91
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	91
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	92
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	92
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	92
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	92
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	92
2019-218	Internal controls over the review of performance reports for the Pacific Coast Salmon Recovery grant are not sufficiently documented.	Department of Commerce	93

STATE OF IDAHO
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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



Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2020

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 (see below)

Current Status: Corrected

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

Current Status: Corrected

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

Current Status: Corrected

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

Current Status: Partially corrected

Reason for recurrence: Due to the timing of when corrective action was taken, January 15, 2020, the finding was not fully corrected for fiscal year 2020.

Planned corrective action: 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.

Partial corrective action taken: Action was taken as identified in the agency's CAP response.

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

Current Status: Corrected

FY 2018 FINDINGS

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: Corrected

STATE OF IDAHO
SINGLE AUDIT REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

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



Summary Schedule of Prior Audit Findings - Single Audit
For the fiscal year ended June 30, 2020

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

Current Status: Corrected

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

Current Status: Corrected

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)

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

Related to Prior Finding: N/A

Current Status: Corrected

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

Current Status: Corrected

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

Current Status: Corrected

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

Partial Corrective Action Taken: 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. The monitoring procedures we in place as of March 6, 2020

Reason for Recurrence: This finding was addressed in March 2020. Due to the timing of when changes were made, this finding was not fully corrected for fiscal year 2020.

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

Current Status: Corrected

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

Current Status: Partially corrected

Partial Corrective Action Taken: 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.

Reason for Recurrence: This finding was addressed in December 2019. Due to the timing of when changes were made, this finding was not fully corrected for fiscal year 2020.

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

Current Status: Corrected

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

Current Status: Corrected

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

Current Status: Partially corrected

Partial Corrective Action Taken: Idaho Potato Commission sent out risk assessments in June, July, and August 2020. The responses were reviewed and used with site visits.

Reason for Recurrence: This finding was addressed in June 2020. Due to the timing of when changes were made, this finding was not fully corrected for fiscal year 2020.

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

Current Status: Corrected

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

Current Status: Corrected

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

Status: Corrected

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: N/A

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

Status: Corrected

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

Status: Corrected

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

Status: Corrected

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

Status: Corrected

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

Status: Corrected