



**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

David A. Vaudt, CPA  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

**NEWS RELEASE**

Contact: Andy Nielsen  
515/281-5834

FOR RELEASE \_\_\_\_\_ March 31, 2010 \_\_\_\_\_

Auditor of State David A. Vaudt today released the State of Iowa's Single Audit Report for the year ended June 30, 2009. The report covers the disbursement of federal funds by all state agencies, institutions and universities and includes a review of internal controls and compliance with federal laws and regulations.

The State expended over \$6.6 billion of federal funds in fiscal year 2009, an increase of 32.5% over the prior year. The increase in federal funds expended is primarily due to an increase of approximately \$415 million for unemployment insurance, the American Recovery and Reinvestment Act of 2009 (ARRA), in which the State received and expended approximately \$382 million, and an increase of approximately \$290 million in disaster assistance payments. Disbursements included approximately \$2 billion for Medicaid, including \$148 million in ARRA funding, \$904 million for unemployment insurance, including \$104 million in ARRA funding, \$467 million for highway planning and construction, including \$39 million in ARRA funding, \$388 million for federal direct student loans, \$381 million for supplemental nutrition assistance program, \$338 million for disaster assistance and \$114 million for special education. Although the State of Iowa administered approximately 580 federal programs during the year ended June 30, 2009, these seven programs accounted for 69.3% of total federal disbursements.

Vaudt reported internal control deficiencies at various state agencies, including instances of noncompliance. These items, with management's responses, are included in the Schedule of Findings and Questioned Costs.

A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/index.html>.

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**STATE OF IOWA  
SINGLE AUDIT REPORT**

**INDEPENDENT AUDITOR'S REPORT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**JUNE 30, 2009**

**ENTITY IDENTIFICATION NUMBER  
EIN-42-0933966**

**State of Iowa**

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**State of Iowa**



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March 17, 2010

To the Governor and Members of the General Assembly:

We are pleased to submit the Single Audit Report for the State of Iowa for the year ended June 30, 2009. The audit of compliance was conducted in accordance with U.S. generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit-Organizations.

The Single Audit Report reflects federal expenditures of over \$6.6 billion. This report includes significant deficiencies in internal control relating to major programs and instances of non-compliance which meet the criteria of OMB Circular A-133. The Single Audit Report also reports an unqualified opinion of the State's compliance with requirements applicable to each of its major federal programs. The significant deficiencies and instances of non-compliance are reported in the Schedule of Findings and Questioned Costs.

The State of Iowa Comprehensive Annual Financial Report for the year ended June 30, 2009 has been issued separately by the Iowa Department of Administrative Services. In addition, in accordance with Government Auditing Standards, our report on the State of Iowa's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters was issued under separate cover. Copies of these reports are available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/index.html>.

We would like to acknowledge the many courtesies and assistance extended to us by the staff of the state agencies and universities during the course of our audit of compliance. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.

Respectfully submitted,

DAVID A. VAUDT, CPA  
Auditor of State

WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

**State of Iowa**



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Independent Auditor's Report on the Schedule of Expenditures  
of Federal Awards, on Compliance with Requirements  
Applicable to Each Major Program and on Internal Control  
over Compliance in Accordance with OMB Circular A-133

To the Governor and Members of the General Assembly:

Schedule of Expenditures of Federal Awards

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 Iowa as of and for the year ended June 30, 2009, and have issued our report thereon dated December 18, 2009. We did not audit the financial statements of the Tobacco Settlement Authority, a major governmental fund, and certain discretely presented and blended component units, which statements reflect 98% of assets and 88% of revenues of the discretely presented component units and 22% of assets and 6% of revenues of the nonmajor special revenue funds, respectively. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the major fund and these discretely presented and blended component units, are based on the reports of the other auditors. Our audit and the audits of the other auditors were performed for the purpose of forming opinions on the financial statements that collectively comprise the State of Iowa's basic financial statements. Our report expressed qualified opinions on the governmental activities and the General Fund, a major fund, since we were unable to perform sufficient audit procedures on fourth quarter revenues, expenditures and cut off between fiscal years to satisfy ourselves as to the proper recording of revenues and expenditures of the General Fund and the governmental activities. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, based on our audit and the reports of other auditors, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to perform sufficient audit procedures on fourth quarter revenues, expenditures and cut off between fiscal years, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Compliance

We have audited the compliance of the State of Iowa with the types of compliance requirements described in U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2009. The State of Iowa's major federal programs are identified in Part I of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grant agreements applicable to each of its major federal programs is the responsibility of the State of Iowa's management. Our responsibility is to express an opinion on the State of Iowa's compliance based on our audit.

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance 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 Iowa's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe our audit and the reports of other auditors provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the State of Iowa's compliance with those requirements.



In our opinion, the State of Iowa complied, in all material respects, with the requirements referred to above that are applicable to each of its other major federal programs for the year ended June 30, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and are described as items 09-III-HHS-401-1 and 09-III-HHS-401-2 in Part III of the accompanying Schedule of Findings and Questioned Costs.

#### Internal Control Over Compliance

The management of the State of Iowa is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grant agreements applicable to federal programs. In planning and performing our audit, we considered the State of Iowa's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 Iowa's internal control over compliance.

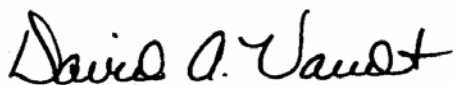
Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the State's internal control that might be significant deficiencies or material weaknesses as defined below. However, as described below, we identified certain deficiencies in internal control over compliance we consider to be significant deficiencies.

A control deficiency in the State's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the State's ability to administer a federal program such that there is more than a remote likelihood noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the State's internal control. We consider the deficiencies in internal control over compliance described in Part III of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies.

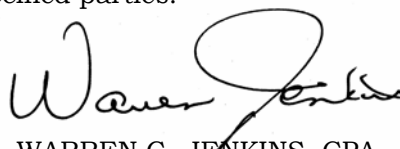
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the State's internal control. However, we do not believe any of the significant deficiencies described above are material weaknesses.

The State of Iowa's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. While we have expressed our conclusions on the State's responses, we did not audit the State of Iowa's responses and, accordingly, we express no opinion on them.

This report, a public record by law, is intended solely for the information and use of the officials, employees and citizens of the State of Iowa and other parties to whom the State of Iowa may report, including federal awarding agencies and pass-through entities. This report is not intended to be and should not be used by anyone other than these specified parties.



DAVID A. VAUDT, CPA  
Auditor of State



WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

March 17, 2010, except for the paragraph regarding the Schedule of Expenditures of Federal Awards, as to which the date is December 18, 2009

**Schedule of Expenditures of Federal Awards**

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2009

CFDA Number	Federal Department / Program Name	State Agency (See pg 122)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number
<u>U.S. Office of National Drug Control Policy</u>				
07.000	Other Federal Assistance: HIDTA Award (\$384,696 provided to subrecipients)	595	1,929,148	1,929,148
	Total U.S. Office of National Drug Control Policy		1,929,148	1,929,148
<u>U.S. Peace Corps</u>				
08.000	Other Federal Assistance: Peace Corps Recruiting	620	20,195	20,195
	Total U.S. Peace Corps		20,195	20,195
<u>U.S. Department of Agriculture</u>				
10.001	Agricultural Research_Basic and Applied Research	619	30,842 **	
10.001	Agricultural Research_Basic and Applied Research	620	442,436 **	
10.001	Agricultural Research_Basic and Applied Research (Passed through University of California; 018532)	620	32,577 **	
10.001	Agricultural Research_Basic and Applied Research (Passed through University of Georgia; RC294283, 9823447)	620	22,109 **	
10.001	Agricultural Research_Basic and Applied Research (Passed through University of Missouri; C000096683)	620	137,362 **	
10.001	Agricultural Research_Basic and Applied Research	621	9,753 **	675,079
10.025	Plant and Animal Disease, Pest Control, and Animal Care	009	1,164,540	
10.025	Plant and Animal Disease, Pest Control, and Animal Care	620	1,429,885 **	2,594,425
10.028	Wildlife Services	620	65,692 **	65,692
10.066	Livestock Assistance Program	619	18,312 **	18,312
10.163	Market Protection and Promotion	009	297,917	297,917
10.169	Specialty Crop Block Grant Program	009	147,043	147,043
10.200	Grants for Agricultural Research, Special Research Grants (\$591,368 provided to subrecipients)	620	3,861,324 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Cornell University; 565188726)	620	55,897 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Dordt College; 2562050040022)	620	4,182 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Integrated Pest Management, Insitute of North America, Inc.; Promoting Conservation)	620	5,095 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Michigan State University; 614138E, 614141R, 614141A, 614080D, 614141D, 614080A)	620	173,719 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through University of Nebraska; 2562050042015, 2562050042013/ LNC05-255, 2562050042017) (\$45,870 provided to subrecipients)	620	105,693 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Ohio State University; RF01077299)	620	21,286 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Texas A&M University; 570511)	620	584 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through University of Wisconsin; X377425)	620	5,347 **	
10.200	Grants for Agricultural Research, Special Research Grants	621	397,713	
10.200	Grants for Agricultural Research, Special Research Grants	621	10,854 **	4,641,694
10.202	Cooperative Forestry Research	620	324,453 **	324,453
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act (\$606,826 provided to subrecipients)	620	6,426,425 **	
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act (Passed through University of Nebraska; 2562220301701)	620	18,859 **	

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2009

CFDA Number	Federal Department / Program Name	State Agency (See pg 122)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number
<u>U.S. Department of Agriculture (continued)</u>				
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act (Passed through North Carolina State University; ANIMAL DRUG PROGRAM)	620	3,128 **	6,448,412
10.205	Payments to 1890 Land-Grant Colleges and Tuskegee University	620	214,745 **	214,745
10.206	Grants for Agricultural Research_Competitive Research Grants	619	149,696 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (\$924,098 provided to subrecipients)	620	5,715,448 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through Baylor College of Medicine; 20043520414754)	620	8,700 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of California; 01654002, 01650101)	620	100,961 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of Illinois; 20090188101, 20080616101)	620	78,268 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through Kansas State University; S08022, S09186, S08008)	620	46,928 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through Michigan State University; 614241A)	620	17,127 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of Minnesota; Q4096504201, Q4086223201, Q4086221101)	620	144,343 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of Missouri; C000042631)	620	22 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of Nebraska; 2562240084002)	620	5,824 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through North Carolina State University; 2004157808)	620	15,532 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through Oklahoma State University; AB56050001ISU, AB564970ISU)	620	134,918 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of Tennessee; OR1002400101)	620	91,504 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of Vermont; 21009)	620	21,438 **	6,530,709
10.207	Animal Health and Disease Research	620	158,377 **	158,377
10.210	Food and Agricultural Sciences National Needs Graduate Fellowship Grants	620	160,256 **	160,256
10.212	Small Business Innovation Research (Passed through Biotronics; Enhancing Pork Quality)	620	13,822 **	
10.212	Small Business Innovation Research (Passed through Phenotype Screening Corporation; Plant Root Characterization - Phase II)	620	5,711 **	19,533
10.215	Sustainable Agriculture Research and Education (Passed through University of Minnesota; Q4089053114, Q4089053120, Q4089053101, H408626302, H408626317) (\$16,743 provided to subrecipients)	620	115,852 **	115,852
10.216	1890 Institution Capacity Building Grants (Passed through Alcorn State University; 20073881418467)	620	21,978 **	
10.216	1890 Institution Capacity Building Grants (Passed through Fort Valley State University; Cold Hardiness Research)	620	7,650 **	29,628
10.217	Higher Education Challenge Grants (\$92,147 provided to subrecipients)	620	388,736 **	
10.217	Higher Education Challenge Grants (Passed through Kansas State University; S06025)	620	13,868 **	
10.217	Higher Education Challenge Grants (Passed through University of Minnesota; S4098010101)	620	4,891 **	
10.217	Higher Education Challenge Grants (Passed through University of North Carolina; 200702171)	620	24,692 **	
10.217	Higher Education Challenge Grants (Passed through Penn State University; 3033ISUUSDA5854)	620	3,375 **	435,562

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2009

CFDA Number	Federal Department / Program Name	State Agency (See pg 122)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number
<u>U.S. Department of Agriculture (continued)</u>				
10.219	Biotechnology Risk Assessment Research (\$148 provided to subrecipients)	620	104,923 **	104,923
10.226	Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	620	1,397	1,397
10.227	1994 Institutions Research Program (Passed through College of Menominee Nation; Tribal Colleges Sustainability Indicators Model Research Program)	620	1,816 **	1,816
10.250	Agricultural and Rural Economic Research	620	114,832 **	114,832
10.253	Food Assistance and Nutrition Research Programs (FANRP) (\$13,472 provided to subrecipients)	620	167,819 **	
10.253	Food Assistance and Nutrition Research Programs (FANRP) (Passed through University of Illinois; 20090063901)	620	10,121 **	177,940
10.290	Agricultural Market and Economic Research	620	28,425	28,425
10.303	Integrated Programs (\$419,555 provided to subrecipients)	620	1,866,795 **	
10.303	Integrated Programs (Passed through Integrated Pest Management, Insitute of North America, Inc.; IPM WORKING GROUP)	620	4,250 **	
10.303	Integrated Programs (Passed through University of Illinois; 20070496704, 20070496705)	620	22,713 **	
10.303	Integrated Programs (Passed through Michigan State University; 614256M, 614275C)	620	12,725 **	
10.303	Integrated Programs (Passed through University of Nebraska; 2563210113008, 2563360054002)	620	66,563	1,973,046
10.304	Homeland Security_Agricultural	620	301,365 **	
10.304	Homeland Security_Agricultural (Passed through Michigan State University; 614110C, 614135D)	620	55,043 **	356,408
10.305	International Science and Education Grants	620	1,273 **	1,273
10.309	Specialty Crop Research Initiative	620	33,852 **	33,852
10.352	Value-Added Producer Grants (\$787,253 provided to subrecipients)	620	2,275,955 **	2,275,955
10.446	Rural Community Development Initiative	269	11,895	
10.446	Rural Community Development Initiative (\$26,775 provided to subrecipients)	542	26,775	
10.446	Rural Community Development Initiative	621	8,989	47,659
10.450	Crop Insurance (\$24,217 provided to subrecipients)	620	56,280 **	56,280
10.455	Community Outreach and Assistance Partnership Program	620	33,423	33,423
10.457	Commodity Partnerships for Risk Management Education (Passed through Kansas State University; S08127)	620	43	
10.457	Commodity Partnerships for Risk Management Education (Passed through University of Wisconsin; 200810)	620	12,883	12,926
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	009	1,781,276	1,781,276
10.479	Food Safety Cooperative Agreements	619	223,415 **	223,415
10.500	Cooperative Extension Service (\$92,305 provided to subrecipients)	620	11,147,003 **	
10.500	Cooperative Extension Service (Passed through Auburn University; 08USDAARMY, 08USDAARMYISU, 08HHP3746480010, 08USDAARMYISU-YR2)	620	137,363 **	
10.500	Cooperative Extension Service (Passed through Kansas State University; S07076, S08032, S09012, S09136, S08032.02)	620	141,394 **	
10.500	Cooperative Extension Service (Passed through University of Kentucky; 46768204341)	620	32,743 **	
10.500	Cooperative Extension Service (Passed through Michigan State University; 615434A)	620	2,560 **	
10.500	Cooperative Extension Service (Passed through University of Minnesota; Q4089043601, Q4299055101, Answerline Services MN Extension Clients, S4089052301, H408905212, H408906003)	620	90,537 **	
10.500	Cooperative Extension Service (Passed through University of Nebraska; 2563240053313, 2563240053108, 2563240053111, 2563090030019, 2563090037012, 2563650023251, 2563240081009)	620	80,437 **	

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2009

CFDA Number	Federal Department / Program Name	State Agency (See pg 122)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number
<u>U.S. Department of Agriculture (continued)</u>				
10.500	Cooperative Extension Service (Passed through North Carolina State University; 2007073645, 2008059003)	620	43,103 **	
10.500	Cooperative Extension Service (Passed through North Central Extension Directors; Memo of Understanding) (\$3,509 provided to subrecipients)	620	32,476 **	
10.500	Cooperative Extension Service (Passed through Northwest Indian College; Appreciative Inquiry)	620	6,424 **	
10.500	Cooperative Extension Service (Passed through Utah State University; 061554017)	620	1,865 **	11,715,905
10.551	Supplemental Nutrition Assistance Program (\$56,325 provided to subrecipients) (Note 5)	401	380,609,270	380,609,270
10.553	School Breakfast Program (\$16,349,427 provided to subrecipients)	282	16,679,457	16,679,457
10.555	National School Lunch Program (\$90,401,357 provided to subrecipients)	282	91,063,009	91,063,009
10.556	Special Milk Program for Children (\$79,148 provided to subrecipients)	282	79,148	79,148
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (\$12,173,821 provided to subrecipients)	588	51,336,275	51,336,275
10.558	Child and Adult Care Food Program (\$25,625,237 provided to subrecipients)	282	25,986,187	25,986,187
10.559	Summer Food Service Program for Children (\$1,623,525 provided to subrecipients)	282	1,686,985	1,686,985
10.560	State Administrative Expenses for Child Nutrition	282	1,416,378	1,416,378
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (\$2,450,596 provided to subrecipients)	401	23,044,427	
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Passed through Woodbury County Agricultural Extension; County Basics, County Basics FFY09)	620	38,899	
10.561	ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	401	2,960	23,086,286
10.565	Commodity Supplemental Food Program	401	216,944	
10.565	Commodity Supplemental Food Program (Passed through Polk County Board of Supervisors; Nutrition Education)	620	14,966	231,910
10.568	Emergency Food Assistance Program (Administrative Costs)	401	525,604	525,604
10.569	Emergency Food Assistance Program (Food Commodities)	401	3,776,689	3,776,689
10.572	WIC Farmers' Market Nutrition Program (FMNP)	009	516,498	516,498
10.574	Team Nutrition Grants	282	330,697	330,697
10.576	Senior Farmers Market Nutrition Program	009	569,872	569,872
10.582	Fresh Fruit and Vegetable Program (\$957,713 provided to subrecipients)	282	957,713	957,713
10.652	Forestry Research	620	45,640 **	45,640
10.664	Cooperative Forestry Assistance (\$581,375 provided to subrecipients)	542	1,661,400	
10.664	Cooperative Forestry Assistance	620	1,063 **	1,662,463
10.680	Forest Health Protection	620	60,015 **	
10.680	Forest Health Protection (Passed through The Nature Conservancy; Landfire)	620	37,429 **	97,444
10.771	Rural Cooperative Development Grants	620	152,067	152,067
10.773	Rural Business Opportunity Grants	620	448	448
10.778	Research on the Economic Impact of Cooperatives (Passed through University of Wisconsin; 034K856)	620	10,000 **	10,000
10.901	Resource Conservation and Development	620	10,353 **	10,353
10.902	Soil and Water Conservation (\$42,399 provided to subrecipients)	620	238,180 **	238,180
10.904	Watershed Protection and Flood Prevention	542	883,535	883,535
10.912	Environmental Quality Incentives Program	620	97,390 **	
10.912	Environmental Quality Incentives Program (Passed through Agricultural Drainage Management; NRCS683A756116)	620	20,045 **	
10.912	Environmental Quality Incentives Program (Passed through Iowa Cattlemen's Association; Vegetative Treatment) (\$199,627 provided to subrecipients)	620	318,641 **	
10.912	Environmental Quality Incentives Program (Passed through The Rodale Institute; RI100219IOWA)	620	17,553 **	

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CFDA Number	Federal Department / Program Name	State Agency (See pg 122)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number
<u>U.S. Department of Agriculture (continued)</u>				
10.912	Environmental Quality Incentives Program (Passed through Winrock International Institute; NRCS683A756184)	620	44,315 **	
10.912	Environmental Quality Incentives Program	621	367,785	865,729
10.960	Technical Agricultural Assistance	620	355,051	355,051
10.961	Scientific Cooperation and Research	620	23,379 **	23,379
10.962	Cochran Fellowship Program-International Training-Foreign Participant	620	53,588	53,588
10.000	Other Federal Assistance:			
	Unknown Title	619	123,431 **	
	Unknown Title (\$339,526 provided to subrecipients)	620	4,525,670 **	
	Unknown Title (Passed through Institute for Technology Development Inc.; Fluorescence Multispectral)	620	35,620 **	
	Unknown Title (Passed through JBS International-Aguirre Division; S9098IOWA)	620	21,579 **	
	Unknown Title (Passed through National Association of State Universities; AKIWM111) (\$32,552 provided to subrecipients)	620	58,488 **	
	Unknown Title (Passed through National Center for Appropriate Technology; Local Foods Center)	620	15,135 **	
	Unknown Title (Passed through North Central Soybean Research; Sentinel Plots)	620	20,983 **	
	Unknown Title (Passed through Shivvers Manufacturing, Inc.; Drying of Grain)	620	8,450 **	
	Unknown Title (Passed through Southern Iowa Forage and Livestock Committee; Grazing with Wildlife)	620	109 **	
	Unknown Title (Passed through Southwest Iowa Coalition; Program Coordination)	620	9,163 **	
	Unknown Title (Passed through Synkera Technologies; Ammonia Gas Sensors)	620	14,000 **	
	Unknown Title (Passed through United Egg Producers; Feeding Altered Diets)	620	129,022 **	
	Unknown Title (Passed through Washington State University; 104344G001883)	620	1,056 **	4,962,706
	Total U.S. Department of Agriculture		650,031,001	650,031,001
<u>U.S. Department of Commerce</u>				
11.303	Economic Development_Technical Assistance	620	160,698	160,698
11.307	Economic Adjustment Assistance	601	1,600,591	1,600,591
11.431	Climate and Atmospheric Research	620	65,907 **	65,907
11.460	Special Oceanic and Atmospheric Projects	620	337,286 **	
11.460	Special Oceanic and Atmospheric Projects	621	565,827	903,113
11.462	Hydrologic Research (Passed through University of California; 0135GJB671)	620	15,492 **	15,492
11.467	Meteorologic and Hydrologic Modernization Development (Passed through University Corporation for Atmospheric Research; S0871436)	620	11,935 **	11,935
11.472	Unallied Science Program (Passed through North Pacific Research Board; #709)	619	30,735 **	
11.472	Unallied Science Program (Passed through Yale University; Y-06-0019)	619	29 **	30,764
11.550	Public Telecommunications Facilities Planning and Construction	620	15,763	
11.550	Public Telecommunications Facilities Planning and Construction	621	73,341	89,104
11.609	Measurement and Engineering Research and Standards	619	7,795 **	
11.609	Measurement and Engineering Research and Standards	620	7,765 **	15,560
11.611	Manufacturing Extension Partnership (\$122,096 provided to subrecipients)	620	1,944,388 **	1,944,388

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<u>U.S. Department of Commerce (continued)</u>				
11.000	Other Federal Assistance:			
	Unknown Title	619	33,569 **	
	Unknown Title (Passed through Nano Electronics Research Corporation; 2008-NE-1462C)	619	57,081 **	
	Unknown Title	620	5,496	96,146
	Total U.S. Department of Commerce		<u>4,933,698</u>	<u>4,933,698</u>
<u>U.S. Department of Defense</u>				
12.002	Procurement Technical Assistance For Business Firms	620	295,855	295,855
12.112	Payments to States in Lieu of Real Estate Taxes	655	464,419	464,419
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	542	29,469	29,469
12.300	Basic and Applied Scientific Research (\$153,155 provided to subrecipients)	619	3,087,134 **	
12.300	Basic and Applied Scientific Research (Passed through University of California, Santa Barbara; KK6137)	619	52,841 **	
12.300	Basic and Applied Scientific Research (\$325,107 provided to subrecipients)	620	1,467,174 **	
12.300	Basic and Applied Scientific Research (Passed through Drexel University; Remote Test and Measure)	620	88,002 **	
12.300	Basic and Applied Scientific Research (Passed through University of Maryland; Z878002)	620	165,476 **	
12.300	Basic and Applied Scientific Research (Passed through University of Nebraska; 2511090064004)	620	65,816 **	
12.300	Basic and Applied Scientific Research (Passed through VM Products, Inc.; Low Cost Position Indicator)	620	46,829 **	4,973,272
12.351	Basic Scientific Research - Combating Weapons of Mass Destruction (Passed through University of Illinois; 20080086602)	620	162,788 **	162,788
12.400	Military Construction, National Guard	582	15,714,195	
12.400	Military Construction, National Guard (\$169,767 provided to subrecipients)	619	645,387 **	
12.400	Military Construction, National Guard (Passed through Steel Founders' Society of America)	619	4,435 **	
12.400	Military Construction, National Guard (Passed through University of Michigan; F011657)	619	387,322 **	16,751,339
12.401	National Guard Military Operations and Maintenance (O&M) Projects	582	40,270,972	40,270,972
12.420	Military Medical Research and Development	619	802,470 **	
12.420	Military Medical Research and Development (Passed through Academy of Applied Science; 07-70)	619	474 **	
12.420	Military Medical Research and Development (Passed through University of Rochester; 413874-G)	619	3,277 **	
12.420	Military Medical Research and Development (Passed through Vanderbilt University; VUMC32111R, VUM34546R)	620	116,055 **	922,276
12.431	Basic Scientific Research (\$241,559 provided to subrecipients)	619	699,306 **	
12.431	Basic Scientific Research (Passed through Academy of Applied Science)	619	12,233 **	
12.431	Basic Scientific Research (Passed through University of Michigan; DAAE07-98-3-0022)	619	44,249 **	
12.431	Basic Scientific Research	620	42,023 **	
12.431	Basic Scientific Research (Passed through Purdue University; 410424595)	620	12,562 **	
12.431	Basic Scientific Research	621	709,513	1,519,886
12.630	Basic, Applied, and Advanced Research in Science and Engineering	619	129,331 **	
12.630	Basic, Applied, and Advanced Research in Science and Engineering	620	39,157 **	
12.630	Basic, Applied, and Advanced Research in Science and Engineering (Passed through Academy of Applied Science; Summer Internship)	620	2,492 **	170,980
12.800	Air Force Defense Research Sciences Program	619	352,647 **	



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<u>U.S. Department of Defense (continued)</u>				
12.800	Air Force Defense Research Sciences Program (Passed through Florida State University; R00876)	619	28,970 **	
12.800	Air Force Defense Research Sciences Program (Passed through University of Florida; UF-EIES-0706007-UIW)	619	31,834 **	
12.800	Air Force Defense Research Sciences Program (Passed through University of North Carolina; 5-35814)	619	16,616 **	
12.800	Air Force Defense Research Sciences Program	620	2,433,864 **	
12.800	Air Force Defense Research Sciences Program (Passed through Kent State University; 444286P8061713)	620	103,757 **	
12.800	Air Force Defense Research Sciences Program (Passed through University of Maryland; Z805402)	620	56,643 **	
12.800	Air Force Defense Research Sciences Program (Passed through Rensselaer Polytechnic Institute; A11726)	620	27,705 **	3,052,036
12.900	Language Grant Program	619	18,499 **	18,499
12.901	Mathematical Sciences Grants Program	620	134,304 **	134,304
12.910	Research and Technology Development	619	124,682 **	
12.910	Research and Technology Development (Passed through University of California, Santa Barbara; KK9136)	619	5,064 **	
12.910	Research and Technology Development (Passed through Boeing; KT8079, 173314)	620	15,955 **	
12.910	Research and Technology Development (Passed through Stanford University; 1891874036790B)	620	25,154 **	170,855
12.000	Other Federal Assistance:			
	Department of the Army - Condition 5	542	555,067	
	Department of the Army (\$656,434 provided to subrecipients)	619	5,126,108 **	
	Department of the Army (Passed through Advanced Infoneering, Inc.; N00014-07-M-0345)	619	9,000 **	
	Department of the Army (Passed through Advanced Technology Institute; 2006-390, 2007-623)	619	794,802 **	
	Department of the Army (Passed through Aptima, Inc.; 0502-1435, 0507-1433)	619	84,823 **	
	Department of the Army (Passed through Battelle Memorial Institute Columbus Division; TCN 07143, TCN 07180)	619	42,251 **	
	Department of the Army (Passed through Biological Mimetics, Inc.; C080090)	619	65,218 **	
	Department of the Army (Passed through Booz-Allen & Hamilton, Inc.; 91852DBS31)	619	45 **	
	Department of the Army (Passed through Calspan-UB Research Center; 06836-02)	619	19,302 **	
	Department of the Army (Passed through Henry M. Jackson Foundation for the Advancement of Military Medicine, Inc; 206882, 209783) (\$230,306 provided to subrecipients)	619	1,068,388 **	
	Department of the Army (Passed through Nextgen Aeronautics, Inc.; PO 07-03, PO 08-11)	619	49,174 **	
	Department of the Army (Passed through Pacific Scientific and Engineering Group, Inc.; 438-1370)	619	2,799 **	
	Department of the Army (Passed through Sarcoma Alliance for Research; 006)	619	375 **	
	Department of the Army (Passed through South Carolina Nutrition Research Consortium; 2008-32)	619	21,062 **	
	Department of the Army (Passed through Steel Founders' Society of America)	619	28,958 **	
	Department of the Army (Passed through Tetra Tech, Inc.; 1033931)	619	83,370 **	
	Department of the Air Force (\$248,010 provided to subrecipients)	620	2,207,310 **	
	Department of the Army	620	164,390 **	
	Army Corps of Engineers	620	366,258 **	

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<u>U.S. Department of Defense (continued)</u>				
	Army Research Office	620	369,467 **	
	Department of Defense	620	390,434 **	
	Unknown Title (Passed through Agiltron, Inc.; 482554, N08140)	620	73,563 **	
	Unknown Title (Passed through Barron Associates, Inc.; 361SC01)	620	44,145 **	
	Unknown Title (Passed through Bodymedia, Inc.; Glucose Response)	620	30,171 **	
	Unknown Title (Passed through Chenega Federal System, LLC; 1600430052)	620	6,040 **	
	Unknown Title (Passed through Direct Vapor Technologies; Novel Bonda Coat)	620	96,453 **	
	Unknown Title (Passed through General Dynamics; F54080919SC2100)	620	56,787 **	
	Unknown Title (Passed through HC Materials Corporation; PM290102)	620	38,407 **	
	Unknown Title (Passed through Infoscitex Corporation; 11911S1)	620	64,320 **	
	Unknown Title (Passed through Innovative Scientific Solution; SB01507, SB05044, SB01607)	620	92,999 **	
	Unknown Title (Passed through Penn State University; 3320ISUUSA0008)	620	24,276 **	
	Unknown Title (Passed through Pratt & Whitney; 26114)	620	49,024 **	
	Unknown Title (Passed through Princeton University; 00001372)	620	53,610 **	
	Unknown Title (Passed through Rolls Royce; 1840010483, 5100000450)	620	122,088 **	
	Unknown Title (Passed through South Carolina Research Authority; 2009408)	620	67,898 **	
	Unknown Title (Passed through Spectral Services; PO8521GL29920014742)	620	14,130 **	
	Unknown Title (Passed through Steel Founders' Society of America; Steel Castings Phase II, Performance Steel Casting)	620	51,789 **	
	Unknown Title (Passed through Thermal Wave Imaging; STTR Phase II)	620	17,121 **	
	Unknown Title (Passed through UES Inc.; S777000001)	620	628 **	
	Unknown Title (Passed through University of California; 6884440)	620	439 **	
	Unknown Title (Passed through West Central Cooperative; Polymer Dissolution, Engine Testing)	620	132,800 **	
	Unknown Title (Passed through Society of American Steel Founders)	621	7,500 **	
	Unknown Title (Passed through Military Impacted Schools Association, MISA)	621	1,070,373	13,563,162
	Total U.S. Department of Defense		<u>82,500,112</u>	<u>82,500,112</u>
<u>U.S. Department of Housing and Urban Development</u>				
14.171	Manufactured Home Construction and Safety Standards	595	3,717	3,717
14.228	Community Development Block Grants/State's Program and Non- Entitlement Grants in Hawaii (\$44,622,959 provided to subrecipients)	269	47,006,301	47,006,301
14.239	HOME Investment Partnerships Program (\$11,170,976 provided to subrecipients)	269	99,289,006 ***	99,289,006
14.246	Community Development Block Grants/Brownfields Economic Development Initiative (\$431,997 provided to subrecipients)	269	558,034	558,034
14.401	Fair Housing Assistance Program_State and Local	167	306,629	306,629
14.512	Community Development Work-Study Program	620	2,596	2,596
	Total U.S. Department of Housing and Urban Development		<u>147,166,283</u>	<u>147,166,283</u>
<u>U.S. Department of the Interior</u>				
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	009	83,074	83,074
15.252	Abandoned Mine Land Reclamation (AMLR) Program	009	2,638,038	2,638,038
15.605	Sport Fish Restoration Program (\$20,719 provided to subrecipients)	542	5,621,321	5,621,321

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<u>U.S. Department of the Interior (continued)</u>				
15.608	Fish and Wildlife Management Assistance	619	320 **	320
15.611	Wildlife Restoration	542	6,911,088	6,911,088
15.615	Cooperative Endangered Species Conservation Fund (\$29,292 provided to subrecipients)	542	513,860	513,860
15.622	Sportfishing and Boating Safety Act	542	882,323	882,323
15.623	North American Wetlands Conservation Fund	542	891,006	891,006
15.632	Conservation Grants Private Stewardship for Imperiled Species	620	43,001 **	43,001
15.633	Landowner Incentive Program	542	1,000	1,000
15.634	State Wildlife Grants (\$3,635 provided to subrecipients)	542	436,501	
15.634	State Wildlife Grants (Passed through Nebraska Game and Parks; Long Billed Curlew)	620	29,484	465,985
15.637	Migratory Bird Joint Ventures (\$19,282 provided to subrecipients)	542	58,638	58,638
15.805	Assistance to State Water Resources Research Institutes (\$38,364 provided to subrecipients)	620	151,035 **	151,035
15.808	U.S. Geological Survey_ Research and Data Collection (Passed through America View, Inc.)	621	4,600	4,600
15.810	National Cooperative Geologic Mapping Program	542	196,292	
15.810	National Cooperative Geologic Mapping Program	621	11,124 **	207,416
15.812	Cooperative Research Units Program	620	177,463 **	177,463
15.814	National Geological and Geophysical Data Preservation Program	542	5,000	5,000
15.815	National Land Remote Sensing Education Outreach and Research (Passed through America View, Inc.)	621	8,535	8,535
15.904	Historic Preservation Fund Grants-In-Aid	259	730,877	730,877
15.916	Outdoor Recreation_Acquisition, Development and Planning (\$467,688 provided to subrecipients)	542	506,107	506,107
15.922	Native American Graves Protection and Repatriation Act	619	7,362 **	7,362
15.978	Upper Mississippi River System Long Term Resource Monitoring Program	542	424,984	424,984
15.000	Other Federal Assistance:			
	Unknown Title	620	39,924	
	Unknown Title (Passed through Kirkwood Community College; 0710021R)	620	69,183	
	Unknown Title (Passed through University of Wyoming; DOINPS44175PRD)	620	4,902	
	Unknown Title (Passed through Silos and Smokestacks)	621	5,016	119,025
	Total U.S. Department of the Interior		20,452,058	20,452,058
<u>U.S. Department of Justice</u>				
16.202	Prisoner Reentry Initiative Demonstration (Offender Reentry)	238	329,021	329,021
16.523	Juvenile Accountability Block Grants (\$361,577 provided to subrecipients)	379	475,902	475,902
16.525	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	619	83,508	
16.525	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus (\$78,618 provided to subrecipients)	621	356,805	440,313
16.528	Enhanced Training and Services to End Violence and Abuse of Women Later in Life	297	11	11
16.540	Juvenile Justice and Delinquency Prevention_Allocation to States (\$439,315 provided to subrecipients)	379	626,218	626,218
16.541	Part E - Developing, Testing and Demonstrating Promising New Programs (\$138,354 provided to subrecipients)	379	162,694	
16.541	Part E - Developing, Testing and Demonstrating Promising New Programs (\$100,646 provided to subrecipients)	642	111,587	274,281
16.543	Missing Children's Assistance	595	409,852	409,852
16.548	Title V_Delinquency Prevention Program (\$8,287 provided to subrecipients)	379	63,043	63,043
16.550	State Justice Statistics Program for Statistical Analysis Centers	379	58,624	58,624
16.554	National Criminal History Improvement Program (NCHIP)	595	178,252	178,252

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<u>U.S. Department of Justice (continued)</u>				
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	595	122,394	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants (Passed through University of Missouri, St. Louis; 2007-IJ-CX-0026)	619	71,523 **	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	620	118,875 **	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants (\$147,526 provided to subrecipients)	642	157,823	470,615
16.575	Crime Victim Assistance (\$3,001,851 provided to subrecipients)	112	3,165,259	3,165,259
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program (\$422,990 provided to subrecipients)	588	844,521	
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program (\$32,186 provided to subrecipients)	642	58,010	902,531
16.582	Crime Victim Assistance/Discretionary Grants (Passed through Iowa Organization for Victim Assistance)	619	18,981	18,981
16.585	Drug Court Discretionary Grant Program	379	18,555	18,555
16.588	Violence Against Women Formula Grants (\$1,091,275 provided to subrecipients)	112	1,364,225	1,364,225
16.589	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program (Passed through Iowa Coalition Against Domestic Violence)	621	34,264	34,264
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders	444	246,259	246,259
16.593	Residential Substance Abuse Treatment for State Prisoners (\$69,624 provided to subrecipients)	642	77,360	77,360
16.606	State Criminal Alien Assistance Program	238	450,341	450,341
16.607	Bulletproof Vest Partnership Program	642	11,919	11,919
16.609	Community Prosecution and Project Safe Neighborhoods	379	7,820	
16.609	Community Prosecution and Project Safe Neighborhoods (\$123,092 provided to subrecipients)	642	128,957	136,777
16.710	Public Safety Partnership and Community Policing Grants	595	55,474	
16.710	Public Safety Partnership and Community Policing Grants	620	347,940 **	
16.710	Public Safety Partnership and Community Policing Grants (Passed through City of Waterloo)	621	18,447 **	
16.710	Public Safety Partnership and Community Policing Grants (\$4,315 provided to subrecipients)	642	157,592	579,453
16.727	Enforcing Underage Drinking Laws Program (\$278,597 provided to subrecipients)	379	296,097	296,097
16.735	Protecting Inmates and Safeguarding Communities Discretionary Grant Program	238	131,924	131,924
16.738	Edward Byrne Memorial Justice Assistance Grant Program (\$965,153 provided to subrecipients)	642	1,163,315	1,163,315
16.740	Statewide Automated Victim Information Notification (SAVIN) Program	112	236,611	236,611
16.744	Anti-Gang Initiative (\$189,764 provided to subrecipients)	642	196,637	196,637
16.750	Support for Adam Walsh Act Implementation Grant Program	595	130,998	130,998
16.800	ARRA - Recovery Act - Internet Crimes against Children Task Force Program (ICAC)	595	43,975	43,975
16.802	ARRA - Recovery Act - State Victim Compensation Formula Grant Program	112	498,329	498,329
16.000	Other Federal Assistance:			
	Unknown Title	595	7,040	
	Unknown Title (Passed through City of Iowa City)	619	2,657	9,697
	Total U.S. Department of Justice		13,039,639	13,039,639

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<u>U.S. Department of Labor</u>				
17.002	Labor Force Statistics	309	1,990,786	1,990,786
17.005	Compensation and Working Conditions	309	96,046	96,046
17.151	ARRA - Employee Benefits Security Administration (EBSA)	006	10,300	
17.151	ARRA - Employee Benefits Security Administration (EBSA)	645	2,457	12,757
17.207	Employment Service/Wagner-Peyser Funded Activities (\$402,786 provided to subrecipients)	309	6,475,635	
17.207	ARRA - Employment Service/Wagner-Peyser Funded Activities (\$2,291 provided to subrecipients)	309	17,101	6,492,736
17.225	Unemployment Insurance (\$330,683 provided to subrecipients)	309	800,042,452	
17.225	ARRA - Unemployment Insurance	309	103,818,217	903,860,669
17.235	Senior Community Service Employment Program (\$1,180,701 provided to subrecipients)	297	1,324,223	
17.235	ARRA - Senior Community Service Employment Program (\$68,657 provided to subrecipients)	297	70,690	1,394,913
17.245	Trade Adjustment Assistance (\$41,549 provided to subrecipients)	309	7,290,934	7,290,934
17.258	WIA Adult Program (\$2,350,394 provided to subrecipients)	309	3,056,674	
17.258	ARRA - WIA Adult Program (\$89,501 provided to subrecipients)	309	105,180	3,161,854
17.259	WIA Youth Activities (\$3,210,814 provided to subrecipients)	309	4,344,790	
17.259	ARRA - WIA Youth Activities (\$930,273 provided to subrecipients)	309	998,696	5,343,486
17.260	WIA Dislocated Workers (\$20,108,110 provided to subrecipients)	309	21,098,195	
17.260	WIA Dislocated Workers (Passed through Hawkeye Community College) (\$63,210 provided to subrecipients)	621	125,418	
17.260	ARRA - WIA Dislocated Workers (\$473,478 provided to subrecipients)	309	523,059	21,746,672
17.261	WIA Pilots, Demonstrations, and Research Projects	309	76,456	
17.261	WIA Pilots, Demonstrations, and Research Projects	379	65,332	
17.261	WIA Pilots, Demonstrations, and Research Projects (Passed through ServiceSource)	619	22,270 **	
17.261	WIA Pilots, Demonstrations, and Research Projects	621	13,825	177,883
17.266	Work Incentive Grants (\$505,987 provided to subrecipients)	309	596,880	596,880
17.267	Incentive Grants - WIA Section 503 (\$222,997 provided to subrecipients)	309	871,352	871,352
17.271	Work Opportunity Tax Credit Program (WOTC)	309	245,450	245,450
17.273	Temporary Labor Certification for Foreign Workers	309	60,541	60,541
17.502	Occupational Safety and Health_Susan Harwood Training Grants (Passed through Kansas State University; S07055, S09015) (\$5,735 provided to subrecipients)	620	14,576	14,576
17.503	Occupational Safety and Health_State Program	309	1,635,113	1,635,113
17.504	Consultation Agreements	309	648,097	648,097
17.505	OSHA Data Initiative	309	73,049	73,049
17.600	Mine Health and Safety Grants	282	71,237	71,237
17.801	Disabled Veterans' Outreach Program (DVOP) (\$61,635 provided to subrecipients)	309	1,328,389	1,328,389
17.804	Local Veterans' Employment Representative Program (\$15,144 provided to subrecipients)	309	130,244	130,244
17.000	Other Federal Assistance: Unknown Title (\$17,784 provided to subrecipients)	619	145,116 **	145,116
Total U.S. Department of Labor			957,388,780	957,388,780
<u>U.S. Department of State</u>				
19.400	Educational Exchange_Graduate Students (Passed through Civilian Research and Development Foundation; CO-80929-09)	619	32,947	32,947
19.402	International Visitors Program	619	592,607	
19.402	International Visitors Program (Passed through American Councils for International Education)	619	5,000	597,607

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CFDA Number	Federal Department / Program Name	State Agency (See pg 122)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number
<u>U.S. Department of State (continued)</u>				
19.408	Educational Exchange Teachers from Secondary and Postsecondary Levels and School Administrators	620	317,848	317,848
19.510	U.S. Refugee Admissions Program	401	378,096	378,096
19.000	Other Federal Assistance:			
	Unknown Title	619	237	
	Unknown Title	620	4,125	4,362
	Total U.S. Department of State		1,330,860	1,330,860
<u>U.S. Department of Transportation</u>				
20.106	Airport Improvement Program	645	373,289	373,289
20.109	Air Transportation Centers of Excellence (\$974,650 provided to subrecipients)	620	2,022,132 **	2,022,132
20.200	Highway Research and Development Program (Passed through National Cooperative Highway Research Program; HR 24-27) (\$17,845 provided to subrecipients)	619	64,001 **	
20.200	Highway Research and Development Program (\$896,263 provided to subrecipients)	620	1,781,256 **	1,845,257
20.205	Highway Planning and Construction	542	540,512	
20.205	Highway Planning and Construction (Passed through Golden Hills Resource Conservation and Development, Inc.; 06-NSB-110) (\$22,856 provided to subrecipients)	619	198,576	
20.205	Highway Planning and Construction (Passed through Missouri Department of Transportation; RI07-041)	619	57,634	
20.205	Highway Planning and Construction (Passed through University of Nebraska - Lincoln; 25-1121-0001-123, 25-1121-0001-124, 25-1121-0001-125, 25-1121-0001-270)	619	140,608	
20.205	Highway Planning and Construction (Passed through Madison County Supervisors; Covered Bridges)	620	37,264	
20.205	Highway Planning and Construction (Passed through Missouri Department of Transportation; RI07053)	620	55,102	
20.205	Highway Planning and Construction (Passed through Ohio Department of Transportation; 134375)	620	76,647	
20.205	Highway Planning and Construction (\$83,441,461 provided to subrecipients)	645	427,173,910	
20.205	ARRA - Highway Planning and Construction (\$408,440 provided to subrecipients)	645	38,819,337	467,099,590
20.215	Highway Training and Education	620	10,744 **	
20.215	Highway Training and Education (Passed through University of Nevada; 08635K03)	620	14,523 **	25,267
20.218	National Motor Carrier Safety (\$967,131 provided to subrecipients)	645	3,457,479	3,457,479
20.219	Recreational Trails Program (\$706,887 provided to subrecipients)	645	790,397	790,397
20.231	Performance and Registration Information Systems Management	645	1,044,102	1,044,102
20.232	Commercial Driver License State Programs	645	557,221	557,221
20.234	Safety Data Improvement Program	645	21,924	21,924
20.237	Safety Data Improvement Program	645	154,625	154,625
20.500	Federal Transit_Capital Investment Grants	621	5,389,297	
20.500	Federal Transit_Capital Investment Grants (Passed through Waterloo Metropolitan Transit Authority)	621	753,278	
20.500	Federal Transit_Capital Investment Grants (\$8,425,955 provided to subrecipients)	645	8,425,955	14,568,530
20.505	Federal Transit_Metropolitan Planning Grants (\$3,665,757 provided to subrecipients)	645	3,665,757	3,665,757
20.507	Federal Transit_Formula Grants (Passed through Johnson County Council of Governments; IA-90-X346-01)	619	400,750	
20.507	Federal Transit_Formula Grants (\$370,676 provided to subrecipients)	645	370,676	771,426

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<u>U.S. Department of Transportation (continued)</u>				
20.509	Formula Grants for Other Than Urbanized Areas (\$10,201,245 provided to subrecipients)	645	10,201,245	
20.509	ARRA - Formula Grants for Other Than Urbanized Areas (\$196,365 provided to subrecipients)	645	196,365	10,397,610
20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities (\$1,078,081 provided to subrecipients)	645	1,078,081	1,078,081
20.514	Public Transportation Research (\$165,821 provided to subrecipients)	645	165,821	165,821
20.515	State Planning and Research (Passed through Minnesota Department of Transportation; 89256/2)	620	169,823 **	
20.515	State Planning and Research (\$102,614 provided to subrecipients)	645	102,614	272,437
20.516	Job Access Reverse Commute (\$1,148,361 provided to subrecipients)	645	1,148,361	1,148,361
20.521	New Freedom Program (\$386,614 provided to subrecipients)	645	386,614	386,614
20.600	State and Community Highway Safety	588	48,391	
20.600	State and Community Highway Safety (\$1,286,359 provided to subrecipients)	595	3,387,142	
20.600	State and Community Highway Safety (Passed through Westat, Inc.; 8172-S-01)	619	27,465	
20.600	State and Community Highway Safety	645	74,942	3,537,940
20.601	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants (\$1,116,457 provided to subrecipients)	595	1,378,399	
20.601	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	645	97,007	1,475,406
20.602	Occupant Protection (\$437,998 provided to subrecipients)	595	515,476	515,476
20.604	Safety Incentive Grants for Use of Seatbelts (\$118,933 provided to subrecipients)	595	136,127	136,127
20.609	Safety Belt Performance Grants (\$778,154 provided to subrecipients)	595	778,154	778,154
20.610	State Traffic Safety Information System Improvement Grants (\$254,172 provided to subrecipients)	595	556,413	556,413
20.612	Incentive Grant Program to Increase Motorcyclist Safety (\$32,984 provided to subrecipients)	595	75,014	75,014
20.700	Pipeline Safety Program Base Grants	219	395,711	395,711
20.701	University Transportation Centers Program (\$324,406 provided to subrecipients)	620	1,023,357 **	
20.701	University Transportation Centers Program (Passed through Alaska University; UAF080033)	620	87,192 **	1,110,549
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants (\$219,171 provided to subrecipients)	583	248,102	248,102
20.761	Biobased Transportation Research (Passed through South Dakota State University; 3TJ149)	620	163,238 **	163,238
20.000	Other Federal Assistance:			
	Unknown Title (\$2,372,116 provided to subrecipients)	619	6,053,003 **	
	Unknown Title (Passed through General Motors Corporation; NA067271)	619	40,000 **	
	Unknown Title (Passed through National Academy of Sciences; SHRP S-02) (\$29,609 provided to subrecipients)	619	187,999 **	
	Unknown Title (Passed through Science Application International Corporation; 4400163822)	619	92,078 **	
	Unknown Title (Passed through Virginia Tech Transportation Institute; CR-19235-425801)	619	25,935 **	
	Unknown Title (\$215,593 provided to subrecipients)	620	556,362 **	
	Unknown Title (Passed through CH2M Hill, Inc; 931957)	620	8,856 **	
	Unknown Title (Passed through Chenega Advanced Solutions; 112507IOWATRACX)	620	33,552 **	
	Unknown Title (Passed through HNTB Corporation; Bridge Designs)	620	46,828 **	
	Unknown Title (Passed through Michigan Technological University; 060441Z1, 060745Z1, 061122Z1)	620	49,007 **	
	Unknown Title (Passed through Science Applications International; 4400129949, 4400149274, 4400149274A)	620	71,411 **	

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<u>U.S. Department of Transportation (continued)</u>				
	Unknown Title (Passed through The Transtec Group, Inc.; Intelligent Compaction)	620	68,199 **	
	Unknown Title (Passed through University of North Carolina; HR1735)	620	12,683 **	
	Unknown Title (Passed through Virginia Polytechnic Institute and State University; FR1922345889)	620	9,204 **	7,255,117
	Total U.S. Department of Transportation		526,093,167	526,093,167
<u>U.S. Department of the Treasury</u>				
21.000	Other Federal Assistance: Temporary State Fiscal Relief (Jobs and Growth Tax Reconciliation Act of 2003) (\$2,145,036 provided to subrecipients)	269	2,145,306	2,145,306
	Total U.S. Department of the Treasury		2,145,306	2,145,306
<u>U.S. Equal Employment Opportunity Commission</u>				
30.002	Employment Discrimination_State and Local Fair Employment Practices Agency Contracts	167	636,075	636,075
	Total U.S. Equal Employment Opportunity Commission		636,075	636,075
<u>U.S. General Services Administration</u>				
39.003	Donation of Federal Surplus Personal Property	250	579,912	579,912
	Total U.S. General Services Administration		579,912	579,912
<u>National Aeronautics and Space Administration</u>				
43.001	Aerospace Education Services Program (\$453,216 provided to subrecipients)	619	3,775,222 **	
43.001	Aerospace Education Services Program (Passed through Hampton University; 100-2006)	619	38,328 **	
43.001	Aerospace Education Services Program (Passed through Universities Space Research Association; 05154-01)	619	40,643 **	
43.001	Aerospace Education Services Program (Passed through Intelligent Automation, Inc.; 705-1)	619	6,040 **	
43.001	Aerospace Education Services Program (Passed through Ohio University; UTI5660) (\$16,936 provided to subrecipients)	619	115,943 **	
43.001	Aerospace Education Services Program (Passed through SETI Institute; NNA05CS77A-08-001)	619	36,094 **	
43.001	Aerospace Education Services Program (Passed through Space Telescope Science Institute; HST-GO-10769.01, HST-GO-11120.07-A)	619	20,306 **	
43.001	Aerospace Education Services Program (Passed through University of California, Los Angeles; 2090 G FC322)	619	51,095 **	
43.001	Aerospace Education Services Program (Passed through University of New Hampshire; 06-002, PZ07097)	619	322,955 **	4,406,626
43.002	Technology Transfer (Passed through Invocon, Inc.; 328001)	620	1,136 **	
43.002	Technology Transfer	621	114,203	115,339
43.000	Other Federal Assistance: Unknown Title (\$1,264,393 provided to subrecipients)	619	6,515,851 **	
	Unknown Title (Passed through Johns Hopkins University; 921647) (\$811,928 provided to subrecipients)	619	4,357,668 **	
	Unknown Title (Passed through Smithsonian Institution, Smithsonian Astrophysical Observatory; GO-7075X, GO6-7974X, GO7-8084X, GO7-8085X)	619	119,094 **	



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<u>National Aeronautics and Space Administration (continued)</u>				
	Unknown Title (Passed through Southwest Research Institute; 699041X)	619	127,212 **	
	Unknown Title (\$616,328 provided to subrecipients)	620	2,186,526 **	
	Unknown Title (Passed through Auburn University; 09NCAT247832ISU)	620	6,044 **	
	Unknown Title (Passed through University of California; 0135GJB801)	620	16,489 **	
	Unknown Title (Passed through Invocon, Inc.; 200808370)	620	86,522 **	
	Unknown Title (Passed through Jet Propulsion Laboratory; Star Forming Regions, 1347980)	620	67,355 **	
	Unknown Title (Passed through Lockheed Martin; 8100000883)	620	697 **	
	Unknown Title (Passed through Michigan State University; 612774IS)	620	60,196 **	
	Unknown Title (Passed through Ohio State University; RF01079905, 60002122)	620	139,526 **	
	Unknown Title (Passed through Smithsonian Astrophysical Observatory; AR90010B)	620	515 **	
	Unknown Title (Passed through University of Utah; 1000622801)	620	132,191 **	
	Unknown Title (Passed through Wyle Integrated Science and Engineering Group; T71518)	620	20,876 **	
	Unknown Title	621	298,056	14,134,818
	Total National Aeronautics and Space Administration		18,656,783	18,656,783
<u>National Foundation on the Arts and the Humanities</u>				
45.024	Promotion of the Arts_Grants to Organizations and Individuals	619	7,500	7,500
45.025	Promotion of the Arts_Partnership Agreements	259	816,061	
45.025	Promotion of the Arts_Partnership Agreements	619	5,800	
45.025	Promotion of the Arts_Partnership Agreements (Passed through Arts Midwest)	621	500	
45.025	Promotion of the Arts_Partnership Agreements (Passed through Iowa Arts Council)	621	1,500	823,861
45.129	Promotion of the Humanities_Federal/State Partnership	285	2,000	
45.129	Promotion of the Humanities_Federal/State Partnership (Passed through Humanities Iowa; 28-2-004, 28-2-005, 29-2-007, 29-6-002, 30-1-001, 30-2-008, 30-3-016, 30-3-033, 31-1-008, 31-3-029)	619	19,014	
45.129	Promotion of the Humanities_Federal/State Partnership (Passed through Humanities Iowa; 302006,301010)	620	14,913 **	
45.129	Promotion of the Humanities_Federal/State Partnership (Passed through Humanities Iowa)	621	7,203	43,130
45.160	Promotion of the Humanities_Fellowships and Stipends	619	484,612 **	484,612
45.161	Promotion of the Humanities_Research (Passed through University of Nebraska - Lincoln; 25-0512-0020-002)	619	31,230	31,230
45.303	Conservation Project Support	619	41,848	41,848
45.310	Grants to States (\$34,375 provided to subrecipients)	282	1,783,898	1,783,898
45.312	National Leadership Grants	285	34,080	34,080
45.313	Laura Bush 21st Century Librarian Program	619	226,690	226,690
	Total National Foundation on the Arts and the Humanities		3,476,849	3,476,849
<u>National Science Foundation</u>				
47.041	Engineering Grants (\$17,965 provided to subrecipients)	619	1,216,627 **	
47.041	Engineering Grants (Passed through University of California, Santa Barbara; KK9125)	619	33,265 **	
47.041	Engineering Grants (Passed through University of Florida; UF-EIES-0506031-UIW)	619	4,062 **	
47.041	Engineering Grants (Passed through University of Illinois at Urbana-Champaign; 2005-05652-07)	619	76,560 **	

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<u>National Science Foundation (continued)</u>				
47.041	Engineering Grants (Passed through University of Southern California; 132596)	619	1,879 **	
47.041	Engineering Grants (\$717,366 provided to subrecipients)	620	4,982,454 **	
47.041	Engineering Grants (Passed through Exa Corporation; Kinetic Software)	620	29,610 **	
47.041	Engineering Grants (Passed through Georgia Institute of Technology; R8112G2)	620	29,648 **	
47.041	Engineering Grants (Passed through Integrated Sensor Technologies, Inc.; IPRT0806)	620	34 **	
47.041	Engineering Grants (Passed through University of Oklahoma; 200917)	620	1,009 **	
47.041	Engineering Grants (Passed through Princeton University; 00001147)	620	49,327 **	6,424,475
47.049	Mathematical and Physical Sciences (\$146,438 provided to subrecipients)	619	2,935,133 **	
47.049	Mathematical and Physical Sciences (Passed through National Radio Astronomy Observatory; GSSP08-0022)	619	31,466 **	
47.049	Mathematical and Physical Sciences (Passed through Purdue University; 4101-20182)	619	3,958 **	
47.049	Mathematical and Physical Sciences (Passed through University of North Carolina at Chapel Hill; P901242)	619	461,984 **	
47.049	Mathematical and Physical Sciences (Passed through University of Notre Dame)	619	31,537 **	
47.049	Mathematical and Physical Sciences (\$399,713 provided to subrecipients)	620	3,590,115 **	
47.049	Mathematical and Physical Sciences (Passed through California Institute of Technology; 7E1082561) (\$67,978 provided to subrecipients)	620	279,455 **	
47.049	Mathematical and Physical Sciences (Passed through Clemson University; 101675582062005242)	620	4,443 **	
47.049	Mathematical and Physical Sciences (Passed through University of Illinois; 20050598701)	620	306,874 **	
47.049	Mathematical and Physical Sciences (Passed through University of Maryland; Z304402)	620	2,930 **	
47.049	Mathematical and Physical Sciences (Passed through University of Minnesota; R5286056129)	620	8,000 **	
47.049	Mathematical and Physical Sciences (Passed through University of New Mexico; 74009387HO)	620	58,721 **	
47.049	Mathematical and Physical Sciences (Passed through Stanford University; 2407168046465A)	620	102,174 **	
47.049	Mathematical and Physical Sciences	621	51,649 **	7,868,439
47.050	Geosciences (\$394,357 provided to subrecipients)	619	2,007,835 **	
47.050	Geosciences (Passed through Consortium of Universities for Advancement of Hydrologic Science, Inc.; 0326064)	619	27,727 **	
47.050	Geosciences (Passed through University of Arizona; Y482946)	619	78,189 **	
47.050	Geosciences (Passed through University of Hawaii; Z830062)	619	41,717 **	
47.050	Geosciences (Passed through University of South Florida; 1225-1059-00-A)	619	10,013 **	
47.050	Geosciences (\$8,802 provided to subrecipients)	620	555,993 **	
47.050	Geosciences (Passed through Florida International University; 20260155206)	620	1,870 **	
47.050	Geosciences (Passed through Integrated Ocean Drilling Program; IODPMI0902)	620	35,817 **	
47.050	Geosciences (Passed through Incorporated Research Institution for Seismology)	621	19,852 **	2,779,013
47.070	Computer and Information Science and Engineering	619	662,169 **	
47.070	Computer and Information Science and Engineering (Passed through University of California, Santa Barbara; KK6111)	619	74,156 **	
47.070	Computer and Information Science and Engineering (\$35,886 provided to subrecipients)	620	3,175,642 **	
47.070	Computer and Information Science and Engineering (Passed through University of Kentucky; 304804720007451)	620	116,901 **	

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<u>National Science Foundation (continued)</u>				
47.070	Computer and Information Science and Engineering (Passed through University of Central Florida; 16406072)	620	99,490 **	4,128,358
47.074	Biological Sciences (\$107,631 provided to subrecipients)	619	1,531,270 **	
47.074	Biological Sciences (Passed through University of Kansas Center for Research, Inc.; NSF35020)	619	23,823 **	
47.074	Biological Sciences (Passed through University of Michigan; F016647)	619	963 **	
47.074	Biological Sciences (\$1,045,662 provided to subrecipients)	620	6,732,824 **	
47.074	Biological Sciences (Passed through Boyce Thompson Institute; 0501BTI)	620	477,987 **	
47.074	Biological Sciences (Passed through University of California; SA535711291)	620	233,542 **	
47.074	Biological Sciences (Passed through Carnegie Institute; 6209101)	620	79,688 **	
47.074	Biological Sciences (Passed through Cornell University; 517958270)	620	18,494 **	
47.074	Biological Sciences (Passed through Kansas State University; S09026, S09043)	620	103,494 **	
47.074	Biological Sciences (Passed through North Carolina State University; 2002166403)	620	12,969 **	
47.074	Biological Sciences (Passed through Purdue University; 501159601, 410128202)	620	26,682 **	
47.074	Biological Sciences (Passed through South Dakota State University; 3FC054)	620	169,066 **	
47.074	Biological Sciences (Passed through Washington University; WU06282)	620	49,052 **	
47.074	Biological Sciences (Passed through Yale University; Y0814)	620	58,568 **	
47.074	Biological Sciences	621	24,138 **	
47.074	Biological Sciences (Passed through Louisiana State University)	621	2,557 **	9,545,117
47.075	Social, Behavioral, and Economic Sciences (\$9,931 provided to subrecipients)	619	1,075,229 **	
47.075	Social, Behavioral, and Economic Sciences (Passed through Southern Illinois University; SUIC-05-14)	619	7,191 **	
47.075	Social, Behavioral, and Economic Sciences (Passed through University of North Carolina; 5-37328)	619	8,219 **	
47.075	Social, Behavioral, and Economic Sciences (\$42,279 provided to subrecipients)	620	371,304 **	1,461,943
47.076	Education and Human Resources (\$394,351 provided to subrecipients)	619	893,741 **	
47.076	Education and Human Resources (Passed through Cornell University; 57627-8862)	619	17,919 **	
47.076	Education and Human Resources (Passed through Michigan State University; 61-2252)	619	22,590 **	
47.076	Education and Human Resources (Passed through Syracuse University; 21827-261402-01075-001 S0)	619	90,402 **	
47.076	Education and Human Resources (Passed through University of Missouri-St. Louis; DRL-0822354)	619	29,095 **	
47.076	Education and Human Resources (\$235,928 provided to subrecipients)	620	2,713,139 **	
47.076	Education and Human Resources (Passed through American Education Research Association; Statistical Methods)	620	1,665 **	
47.076	Education and Human Resources (Passed through Kent State University; 442197P060508)	620	15,742 **	
47.076	Education and Human Resources (Passed through Kirkwood Community College; Evaluate Agrowknowledge)	620	35,000 **	
47.076	Education and Human Resources (Passed through Michigan State University; 612669IS)	620	7,268 **	
47.076	Education and Human Resources (Passed through New Mexico State University; Q00940)	620	30,406 **	
47.076	Education and Human Resources (Passed through Syracuse University; 2179201442S03)	620	19,230 **	
47.076	Education and Human Resources (Passed through University of the Pacific; DUE0603132/NSF)	620	82,039 **	

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<u>National Science Foundation (continued)</u>				
47.076	Education and Human Resources (\$53,461 provided to subrecipients)	621	543,609	
47.076	Education and Human Resources (Passed through Educational Development Center)	621	13,533 **	
47.076	Education and Human Resources (Passed through Eastern Iowa Community College District)	621	64,072	
47.076	Education and Human Resources (Passed through University of Wisconsin)	621	161,445	4,740,895
47.078	Polar Programs	620	57,848 **	57,848
47.079	International Science and Engineering (OISE)	619	28,500 **	
47.079	International Science and Engineering (OISE) (Passed through Texas Tech University; 1316D08301)	620	84,166 **	112,666
47.080	Office of Cyberinfrastructure	620	248,052 **	248,052
47.000	Other Federal Assistance:			
	Unknown Title (Passed through Massachusetts Eye and Ear Infirmary; 60019)	619	33,345 **	
	Unknown Title	620	1,612	
	Unknown Title (Passed through National Academy of Engineering of the National Academies; NASP290254)	620	2,400	37,357
	Total National Science Foundation		37,404,163	37,404,163
<u>U.S. Small Business Administration</u>				
59.005	Internet-Based Technical Assistance	620	1,695	1,695
59.037	Small Business Development Centers (\$821,138 provided to subrecipients)	620	1,275,500	1,275,500
59.043	Women's Business Ownership Assistance (Passed through Iowa Social and Economic Development Ventures)	621	32,459	32,459
59.000	Other Federal Assistance:			
	Unknown Title	269	176,813	
	Unknown Title	620	3,614,907	
	Unknown Title	621	326,757	4,118,477
	Total U.S. Small Business Administration		5,428,131	5,428,131
<u>U.S. Department of Veterans Affairs</u>				
64.005	Grants to States for Construction of State Home Facilities	671	3,778,720	3,778,720
64.009	Veterans Medical Care Benefits	671	215	215
64.012	Veterans Prescription Service	671	447,705	447,705
64.014	Veterans State Domiciliary Care	671	1,232,919	1,232,919
64.015	Veterans State Nursing Home Care	671	13,701,835	13,701,835
64.203	State Cemetery Grants	671	1,104,722	1,104,722
64.000	Other Federal Assistance:			
	Unknown Title	620	138,002 **	138,002
	Total U.S. Department of Veterans Affairs		20,404,118	20,404,118
<u>U.S. Environmental Protection Agency</u>				
66.032	State Indoor Radon Grants (\$158,891 provided to subrecipients)	588	243,332	243,332
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	542	434,846	434,846
66.040	ARRA - State Clean Diesel Grant Program	542	29,915	29,915
66.111	Regional Environmental Priority Projects	620	75,500 **	75,500
66.202	Congressionally Mandated Projects (Passed through The Consortium for Plant Biotechnology Research, Inc.; EPA83293301240)	620	50,410 **	50,410
66.419	Water Pollution Control State, Interstate, and Tribal Program Support (\$82,514 provided to subrecipients)	542	90,613	90,613

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CFDA Number	Federal Department / Program Name	State Agency (See pg 122)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number
<u>U.S. Environmental Protection Agency (continued)</u>				
66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	542	38,492	
66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	620	28,968 **	67,460
66.439	Targeted Watersheds Grants	009	92,197	
66.439	Targeted Watersheds Grants	620	62,488	154,685
66.454	Water Quality Management Planning	542	100,000	100,000
66.458	Capitalization Grants for Clean Water State Revolving Funds (\$12,950,000 provided to subrecipients)	542	13,264,359	13,264,359
66.460	Nonpoint Source Implementation Grants (\$2,583,432 provided to subrecipients)	542	4,761,927	4,761,927
66.461	Regional Wetland Program Development Grants	542	240,187	240,187
66.463	Water Quality Cooperative Agreements	009	20,344	20,344
66.468	Capitalization Grants for Drinking Water State Revolving Funds (\$14,344,200 provided to subrecipients)	542	17,634,008	
66.468	Capitalization Grants for Drinking Water State Revolving Funds (Passed through Missouri Department of Natural Resources)	619	68,849	17,702,857
66.471	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs	542	109,761	109,761
66.474	Water Protection Grants to the States	542	64,636	64,636
66.500	Environmental Protection_Consolidated Research	620	21,102 **	
66.500	Environmental Protection_Consolidated Research (Passed through The Consortium for Plant Biotechnology Research, Inc.; EPA83293301282)	620	2,211 **	23,313
66.509	Science to Achieve Results (STAR) Research Program	619	105,166 **	
66.509	Science to Achieve Results (STAR) Research Program (Passed through University of Washington; 568043)	619	2,155 **	107,321
66.511	Office of Research and Development Consolidated Research/Training/ Fellowships (\$16,061 provided to subrecipients)	620	41,217 **	41,217
66.514	Science to Achieve Results (STAR) Fellowship Program	620	5,169 **	5,169
66.516	P3 Award: National Student Design Competition for Sustainability	619	2,979 **	
66.516	P3 Award: National Student Design Competition for Sustainability	620	304 **	3,283
66.605	Performance Partnership Grants	009	841,043	
66.605	Performance Partnership Grants (\$1,171,827 provided to subrecipients)	542	5,719,662	6,560,705
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	542	323,229	323,229
66.707	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals (\$14,264 provided to subrecipients)	588	553,606	553,606
66.708	Pollution Prevention Grants Program	542	157,822	157,822
66.709	Multi-Media Capacity Building Grants for States and Tribes	542	12,139	12,139
66.714	Pesticide Environmental Stewardship Regional Grants	620	28,424 **	28,424
66.716	Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies (\$10,320 provided to subrecipients)	620	23,959 **	23,959
66.717	Source Reduction Assistance	542	33,285	33,285
66.802	Superfund State, Political Subdivision, and Indian Tribe Site_Specific Cooperative Agreements	542	344,275	344,275
66.804	State and Tribal Underground Storage Tanks Program	542	306,371	306,371
66.805	Leaking Underground Storage Tank Trust Fund Program	542	976,676	976,676
66.810	Chemical Emergency Preparedness and Prevention (CEPP) Technical Assistance Grants Program	009	74,751	74,751
66.817	State and Tribal Response Program Grants	542	558,340	558,340
66.951	Environmental Education Grants	285	16,839	16,839
66.000	Other Federal Assistance:			
	Unknown Title	619	2,740 **	
	Unknown Title (Passed through Health Effects Institute; 4765-RFA06-3/07-6-2)	619	87,103 **	
	Unknown Title (Passed through E.H. Pechan & Associates; PO PRT237-001)	619	59,049 **	

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<u>U.S. Environmental Protection Agency (continued)</u>				
	Unknown Title	620	77,252 **	
	Unknown Title (Passed through Iowa Cattlemen's Association; Open Feedlot Runoff)	620	79,331 **	305,475
	Total U.S. Environmental Protection Agency		<u>47,867,031</u>	<u>47,867,031</u>
<u>U.S. Department of Energy</u>				
81.041	State Energy Program	301	256,765	
81.041	State Energy Program (\$19,250 provided to subrecipients)	542	370,666	
81.041	ARRA - State Energy Program	301	256	627,687
81.042	Weatherization Assistance for Low-Income Persons (\$6,529,272 provided to subrecipients)	379	8,057,989	
81.042	ARRA - Weatherization Assistance for Low-Income Persons (\$901,706 provided to subrecipients)	379	928,812	8,986,801
81.049	Office of Science Financial Assistance Program (\$86,006 provided to subrecipients)	619	1,719,863 **	
81.049	Office of Science Financial Assistance Program (Passed through Advanced Technology Institute; 2005-306)	619	23 **	
81.049	Office of Science Financial Assistance Program (Passed through Universities Research Association, Inc.; 554991, 553270)	619	221,048 **	
81.049	Office of Science Financial Assistance Program (Passed through University of California, Berkeley; 6714810)	619	17,664 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Medicine & Dentistry of New Jersey; DEFG0202ER63447)	619	45,390 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Oregon; 234151N)	619	49,349 **	
81.049	Office of Science Financial Assistance Program (\$55,064 provided to subrecipients)	620	2,832,458 **	
81.049	Office of Science Financial Assistance Program (Passed through Kansas State University; S08141)	620	78,195 **	
81.049	Office of Science Financial Assistance Program (Passed through Michigan Technological University; MTU050516Z11) (\$45,547 provided to subrecipients)	620	184,493 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Maryland; SC527102)	620	41,051 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Nebraska; 3520052015001)	620	46,145 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Oregon; 234151R Project 6.18)	620	3,743 **	
81.049	Office of Science Financial Assistance Program (Passed through Smithsonian Astrophysical Observatory; SV171002)	620	39,316 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Washington; 387090)	620	59,873 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Wisconsin; 384H952)	620	110,861 **	5,449,472
81.057	University Coal Research	620	26,697 **	26,697
81.079	Regional Biomass Energy Programs	619	206,363 **	
81.079	Regional Biomass Energy Programs (Passed through South Dakota State University; 3TG160, 3TD153, 3TK146, 3TJ146, 3TA146)	620	147,061 **	353,424
81.086	Conservation Research and Development	620	182,582 **	182,582
81.087	Renewable Energy Research and Development (Passed through University of Kentucky Research Foundation; 3048105505-08-530)	619	20,601 **	
81.087	Renewable Energy Research and Development (\$315,970 provided to subrecipients)	620	1,485,110 **	
81.087	Renewable Energy Research and Development (Passed through The Consortium For Plant Biotechnology Research, Inc.; GO12026197, GO12026244, GO12026286, GO12026197)	620	85,936 **	

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<u>U.S. Department of Energy (continued)</u>				
81.087	Renewable Energy Research and Development (Passed through Michigan State University; 613276A)	620	50,839 **	
81.087	Renewable Energy Research and Development (Passed through North Carolina State University; 240357A) (\$40,144 provided to subrecipients)	620	190,273 **	
81.087	Renewable Energy Research and Development (Passed through National Renewable Energy Laboratory; XDJ23063032)	620	4,318 **	
81.087	Renewable Energy Research and Development (Passed through Penn State University; 3407ISUNCMBT2006) (\$11,064 provided to subrecipients)	620	13,654 **	
81.087	Renewable Energy Research and Development (\$39,500 provided to subrecipients)	621	475,326 **	2,326,057
81.089	Fossil Energy Research and Development	542	56,180	
81.089	Fossil Energy Research and Development	620	886,332 **	942,512
81.108	Epidemiology and Other Health Studies Financial Assistance Program	619	701,382	701,382
81.119	State Energy Program Special Projects (\$379 provided to subrecipients)	542	531	531
81.000	Other Federal Assistance:			
	Petroleum Violation Escrow Funds	542	8,155	
	Unknown Title (Passed through Battelle Memorial Institute, Columbus Division; 14624)	619	51,126 **	
	Unknown Title (Passed through Los Alamos National Laboratory; 52702-001-07)	619	119,717 **	
	Unknown Title (Passed through The Regents of the University of California; 6842678)	619	38,057 **	
	Unknown Title (Passed through United States Council for Automotive Research; 06-1582)	619	43,928 **	
	Unknown Title	620	94,570 **	
	Unknown Title (Passed through Advanced Technology Institute; 2005303, 2005303/SUBTASK 4.1)	620	2,091 **	
	Unknown Title (Passed through Argonne National Laboratory; 5F00538)	620	34,938 **	
	Unknown Title (Passed through Battelle Energy Alliance, LLC; 00066734, 64859, 00066834, 4000078135)	620	297,324 **	
	Unknown Title (Passed through Brookhaven National Laboratory; 132434)	620	16,005 **	
	Unknown Title (Passed through University of Colorado; 0000061090)	620	182,591 **	
	Unknown Title (Passed through Los Alamos National Laboratory; 6359200208)	620	35,000 **	
	Unknown Title (Passed through National Renewable Energy Laboratory; ADC87704110, NFT88854001)	620	152,232 **	
	Unknown Title (Passed through Northern Microdesign, Inc.; 0426)	620	294 **	
	Unknown Title (Passed through Oak Ridge National Laboratory; 4000080315)	620	11,129 **	
	Unknown Title (Passed through Pacific Northwest National Laboratory; 50245, 83198)	620	23,529 **	
	Unknown Title (Passed through Reaction Engineering International; RE14870ISU)	620	1,617 **	
	Unknown Title (Passed through REB Research & Consulting; High Flux Membranes, Low Activation Alloy)	620	12,718 **	
	Unknown Title (Passed through Sandia National Laboratories; 903247, 903580)	620	50,153 **	
	Unknown Title (Passed through University of Tennessee; OR1098600104)	620	124,771 **	
	Unknown Title (Passed through West Central Cooperative; Dissolution of Novel Plastics in Biodiesel)	620	24,621 **	
	Unknown Title	621	66,702	1,391,268
	Total U.S. Department of Energy		20,988,413	20,988,413

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<u>U.S. Department of Education</u>				
84.002	Adult Education - Basic Grants to States (\$3,205,304 provided to subrecipients)	282	3,670,621	3,670,621
84.007	Federal Supplemental Educational Opportunity Grants	619	722,301 *	
84.007	Federal Supplemental Educational Opportunity Grants	620	1,114,271 *	
84.007	Federal Supplemental Educational Opportunity Grants	621	409,152 *	2,245,724
84.010	Title I Grants to Local Educational Agencies (\$68,507,829 provided to subrecipients)	282	69,937,012	69,937,012
84.011	Migrant Education_State Grant Program (\$1,288,820 provided to subrecipients)	282	1,374,224	1,374,224
84.013	Title I Program for Neglected and Delinquent Children (\$336,371 provided to subrecipients)	282	384,978	384,978
84.017	International Research and Studies	619	936 **	936
84.019	Overseas Programs - Faculty Research Abroad	619	24,544 **	24,544
84.021	Overseas Programs - Group Projects Abroad	621	39,566	39,566
84.022	Overseas Programs - Doctoral Dissertation Research Abroad	619	27,844 **	27,844
84.027	Special Education_Grants to States (\$107,334,111 provided to subrecipients)	282	114,135,292	114,135,292
84.032	Federal Family Education Loans	284	52,702,389 *	52,702,389
84.033	Federal Work-Study Program	619	1,175,840 *	
84.033	Federal Work-Study Program	620	1,437,756 *	
84.033	Federal Work-Study Program	621	1,105,549 *	3,719,145
84.038	Federal Perkins Loan Program_Federal Capital Contributions	619	1,987,834 *	
84.038	Federal Perkins Loan Program_Federal Capital Contributions	620	2,287,796 *	
84.038	Federal Perkins Loan Program_Federal Capital Contributions	621	799,741 *	5,075,371
84.042	TRIO_Student Support Services	619	353,812	
84.042	TRIO_Student Support Services	620	310,214	
84.042	TRIO_Student Support Services	621	291,669	955,695
84.044	TRIO_Talent Search	620	280,435	
84.044	TRIO_Talent Search	621	401,030	681,465
84.047	TRIO_Upward Bound	619	447,037	
84.047	TRIO_Upward Bound	620	220,410	
84.047	TRIO_Upward Bound	621	478,960	1,146,407
84.048	Career and Technical Education - Basic Grants to States (\$9,965,561 provided to subrecipients)	282	11,589,957	11,589,957
84.063	Federal Pell Grant Program	619	9,938,355 *	
84.063	Federal Pell Grant Program	620	13,437,756 *	
84.063	Federal Pell Grant Program	621	7,662,071 *	31,038,182
84.066	TRIO_Educational Opportunity Centers	621	436,345	436,345
84.069	Leveraging Educational Assistance Partnership (\$569,201 provided to subrecipients)	284	739,067	739,067
84.116	Fund for the Improvement of Postsecondary Education (\$4,807 provided to subrecipients)	619	174,849	
84.116	Fund for the Improvement of Postsecondary Education (\$54,348 provided to subrecipients)	620	163,571 **	
84.116	Fund for the Improvement of Postsecondary Education (Passed through University of Arkansas; SA0509156, SA0509156/Stipends, SA0907008)	620	7,511 **	
84.116	Fund for the Improvement of Postsecondary Education (Passed through Florida International University; 29100051102)	620	50,867 **	
84.116	Fund for the Improvement of Postsecondary Education (Passed through University of Kentucky; UKRF46722304106)	620	28,843 **	
84.116	Fund for the Improvement of Postsecondary Education (Passed through Virginia Polytechnic Institute and State University; CR19223322255)	620	4,513 **	
84.116	Fund for the Improvement of Postsecondary Education	621	83,955	514,109
84.126	Rehabilitation Services_Vocational Rehabilitation Grants to States	131	6,960,335	
84.126	Rehabilitation Services_Vocational Rehabilitation Grants to States (\$767,778 provided to subrecipients)	283	26,593,857	33,554,192



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<u>U.S. Department of Education (continued)</u>				
84.129	Rehabilitation Long-Term Training	619	1,816	1,816
84.133	National Institute on Disability and Rehabilitation Research (\$86,369 provided to subrecipients)	619	188,914	
84.133	National Institute on Disability and Rehabilitation Research (Passed through Gallaudet University; 17079)	619	94,413	
84.133	National Institute on Disability and Rehabilitation Research (Passed through Marquette University)	619	4,146	
84.133	National Institute on Disability and Rehabilitation Research (Passed through Syracuse University; 21972-01426-S01, 22136-01434-S09, 22239-01426-S01)	619	50,863	
84.133	National Institute on Disability and Rehabilitation Research (Passed through University of Washington; 521421)	620	10,295 **	348,631
84.153	Business and International Education Projects	619	70,176	
84.153	Business and International Education Projects	621	80,005	150,181
84.161	Rehabilitation Services_Client Assistance Program	379	105,860	105,860
84.169	Independent Living_State Grants	131	48,487	
84.169	Independent Living_State Grants (\$52,445 provided to subrecipients)	283	233,361	281,848
84.170	Javits Fellowships	619	63,489 **	
84.170	Javits Fellowships	620	29,973	93,462
84.173	Special Education_Preschool Grants (\$3,553,008 provided to subrecipients)	282	4,122,892	4,122,892
84.177	Rehabilitation Services_Independent Living Services for Older Individuals Who are Blind	131	212,488	212,488
84.181	Special Education-Grants for Infants and Families (\$2,761,714 provided to subrecipients)	282	3,519,276	3,519,276
84.184	Safe and Drug-Free Schools and Communities_National Programs (Passed through Iowa City Community School District)	619	1,598	
84.184	Safe and Drug-Free Schools and Communities_National Programs (Passed through Los Angeles Unified School District; 0900338)	619	37,357	
84.184	Safe and Drug-Free Schools and Communities_National Programs (Passed through Maquoketa Community School District)	619	44,278	
84.184	Safe and Drug-Free Schools and Communities_National Programs (Passed through Washington Community School District; Q184A050127)	620	39,351 **	122,584
84.185	Byrd Honors Scholarships	282	382,500	382,500
84.186	Safe and Drug-Free Schools and Communities_State Grants (\$1,818,221 provided to subrecipients)	282	1,962,478	
84.186	Safe and Drug-Free Schools and Communities_State Grants (\$461,522 provided to subrecipients)	588	554,199	2,516,677
84.187	Supported Employment Services for Individuals with Significant Disabilities	131	66,894	
84.187	Supported Employment Services for Individuals with Significant Disabilities	283	191,378	258,272
84.195	Bilingual Education_Professional Development	619	260,628 **	260,628
84.196	Education for Homeless Children and Youth (\$236,894 provided to subrecipients)	282	288,508	288,508
84.200	Graduate Assistance in Areas of National Need	619	494,867 **	
84.200	Graduate Assistance in Areas of National Need	620	200,247	695,114
84.206	Javits Gifted and Talented Students Education Grant Program	282	82,624	82,624
84.213	Even Start_State Educational Agencies (\$342,000 provided to subrecipients)	282	376,843	376,843
84.215	Fund for the Improvement of Education (\$3,146,713 provided to subrecipients)	282	3,350,935	
84.215	Fund for the Improvement of Education (\$266,448 provided to subrecipients)	619	447,489	
84.215	Fund for the Improvement of Education (Passed through Cedar Rapids Community School District)	619	21,319	

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<u>U.S. Department of Education (continued)</u>				
84.215	Fund for the Improvement of Education (Passed through Clinton Community School District)	619	38,294	
84.215	Fund for the Improvement of Education (Passed through Washington Community School District)	619	36,495	
84.215	Fund for the Improvement of Education (Passed through Polk County Agricultural Extension; Local Motion)	620	33,178	
84.215	Fund for the Improvement of Education	621	244,507	4,172,217
84.217	TRIO_McNair Post-Baccalaureate Achievement	619	163,202	
84.217	TRIO_McNair Post-Baccalaureate Achievement	620	226,651	
84.217	TRIO_McNair Post-Baccalaureate Achievement	621	201,899	591,752
84.224	Assistive Technology (\$111,071 provided to subrecipients)	619	378,195	378,195
84.229	Language Resource Centers (\$147,949 provided to subrecipients)	620	359,746	359,746
84.235	Rehabilitation Services Demonstration and Training Programs	131	17,505	
84.235	Rehabilitation Services Demonstration and Training Programs	619	9,170 **	26,675
84.243	Tech-Prep Education (\$1,186,057 provided to subrecipients)	282	1,231,103	1,231,103
84.264	Rehabilitation Training_Continuing Education (Passed through Syracuse University; 21708-02063 SO2)	619	13,094	13,094
84.265	Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training	131	18,512	
84.265	Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training	283	42,529	61,041
84.268	Federal Direct Student Loans	619	179,589,516 *	
84.268	Federal Direct Student Loans	620	136,106,893 *	
84.268	Federal Direct Student Loans	621	71,992,902 *	387,689,311
84.286	Ready to Teach (Passed through Public Broadcasting Service)	285	9,621	9,621
84.287	Twenty-First Century Community Learning Centers (\$4,255,065 provided to subrecipients)	282	4,486,808	4,486,808
84.295	Ready-to-Learn Television (Passed through Corporation for Public Broadcasting)	285	67,589	67,589
84.298	State Grants for Innovative Programs (\$85,971 provided to subrecipients)	282	88,445	88,445
84.305	Education Research, Development and Dissemination	619	112,359 **	
84.305	Education Research, Development and Dissemination (\$408,004 provided to subrecipients)	619	665,480	777,839
84.310	Parental Information and Resource Centers (Passed through School Administrators of Iowa; Evaluation of the Iowa Statewide Parental Information and Resource Center)	620	45,048	45,048
84.318	Education Technology State Grants (\$587,329 provided to subrecipients)	282	752,524	
84.318	Education Technology State Grants (Passed through Heartland Area Education Agency 11; E2T2 Consortium Evaluation)	620	33,733	786,257
84.323	Special Education - State Personnel Development (\$378,905 provided to subrecipients)	282	782,310	782,310
84.324	Research in Special Education	620	174,156 **	
84.324	Research in Special Education (Passed through University of Minnesota; Q3036028101)	620	92,432 **	
84.324	Research in Special Education (\$18,210 provided to subrecipients)	621	85,609 **	352,197
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	619	129,034 **	
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	620	147,464	
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	621	274,164	
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities (Passed through Xavier University)	621	36,828	587,490
84.326	Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	282	91,097	91,097

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CFDA Number	Federal Department / Program Name	State Agency (See pg 122)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number
<u>U.S. Department of Education (continued)</u>				
84.327	Special Education_Technology and Media Services for Individuals with Disabilities	621	21,736 **	21,736
84.330	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)	282	138,538	
84.330	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants) (Passed through Des Moines Independent Community School District; AP Incentive Grant)	620	13,767	152,305
84.331	Grants to States for Incarcerated Youth Offenders	252	235,693	235,693
84.333	Demonstration Projects to Ensure Students with Disabilities Receive a Higher Education	619	49,082	49,082
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	282	33,965	
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	284	1,802,294	1,836,259
84.335	Child Care Access Means Parents in School	620	100,342	
84.335	Child Care Access Means Parents in School	621	61,039	161,381
84.336	Teacher Quality Enhancement Grants	282	1,874,530	1,874,530
84.343	Assistive Technology_State Grants for Protection and Advocacy (\$17,774 provided to subrecipients)	619	21,109	21,109
84.357	Reading First State Grants (\$528,984 provided to subrecipients)	282	1,529,357	1,529,357
84.358	Rural Education (\$49,651 provided to subrecipients)	282	49,651	49,651
84.359	Early Reading First (Passed through Des Moines Independent Community School District; Evaluation of the Early Reading First Program)	620	5 **	5
84.365	English Language Acquisition Grants (\$2,415,148 provided to subrecipients)	282	2,570,933	2,570,933
84.366	Mathematics and Science Partnerships (\$525,030 provided to subrecipients)	282	751,244	
84.366	Mathematics and Science Partnerships (Passed through University of Texas at Tyler)	621	11,465	762,709
84.367	Improving Teacher Quality State Grants (\$19,208,876 provided to subrecipients)	282	19,995,455	
84.367	Improving Teacher Quality State Grants (\$7,752 provided to subrecipients)	615	581,377	20,576,832
84.368	Grants for Enhanced Assessment Instruments	282	412,920	412,920
84.369	Grants for State Assessments and Related Activities (\$3,047,712 provided to subrecipients)	282	5,980,397	5,980,397
84.372	Statewide Data Systems	282	296,783	296,783
84.373	Special Education_Technical Assistance on State Data Collection	282	274,138	274,138
84.375	Academic Competitiveness Grants	619	585,633 *	
84.375	Academic Competitiveness Grants	620	766,415 *	
84.375	Academic Competitiveness Grants	621	476,828 *	1,828,876
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants	619	403,388 *	
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants	620	856,007 *	
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants	621	320,579 *	1,579,974
84.377	School Improvement Grants (\$1,119,881 provided to subrecipients)	282	1,229,717	1,229,717
84.378	College Access Challenge Grant Program	284	468,960	468,960
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	620	190,500 *	190,500
84.389	ARRA - Title I Grants to Local Educational Agencies, Recovery Act (\$8,111,953 provided to subrecipients)	282	8,111,953	8,111,953
84.390	ARRA - Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act	131	103,386	
84.390	ARRA - Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act	283	21,627	125,013
84.391	ARRA - Special Education Grants to States, Recovery Act (\$24,386,991 provided to subrecipients)	282	24,419,035	24,419,035

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<u>U.S. Department of Education (continued)</u>				
84.392	ARRA - Special Education - Preschool Grants, Recovery Act (\$828,281 provided to subrecipients)	282	828,281	828,281
84.393	ARRA - Special Education - Grants for Infants and Families, Recovery Act (\$619,368 provided to subrecipients)	282	619,368	619,368
84.394	ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act (\$40,000,000 provided to subrecipients)	282	40,000,000	40,000,000
84.398	ARRA - Independent Living State Grants, Recovery Act	131	755	755
84.399	ARRA - Independent Living Services for Older Individuals Who are Blind, Recovery Act	131	3,356	3,356
84.928	National Writing Project (Passed through National Writing Project Corporation)	621	115,939	115,939
84.000	Other Federal Assistance:			
	American Printing House for the Blind Federal Quota Grant	617	8,062	
	Unknown Title	619	473,817	
	Unknown Title (Passed through Grant Wood Area Education Agency; 2007-08)	619	23,496	
	Unknown Title (Passed through Center for Civic Education)	619	27,491	
	Unknown Title (Passed through Mississippi State University; 19210036094301)	620	27,811 **	560,677
	Total U.S. Department of Education		867,299,328	867,299,328
<u>National Archives and Records Administration</u>				
89.003	National Historical Publications and Records Grants	259	3,963	
89.003	National Historical Publications and Records Grants	619	24,850	
89.003	National Historical Publications and Records Grants (Passed through University of Nebraska - Lincoln; 25-0512-0021-002)	619	9,447	38,260
	Total National Archives and Records Administration		38,260	38,260
<u>U.S. Elections Assistance Commission</u>				
90.401	Help America Vote Act Requirements Payments (\$1,778,834 provided to subrecipients)	635	2,586,691	2,586,691
	Total U.S. Elections Assistance Commission		2,586,691	2,586,691
<u>U.S. Institute of Peace</u>				
91.002	Solicited Grant Program	620	28,534	28,534
	Total U.S. Institute of Peace		28,534	28,534
<u>U.S. Department of Health and Human Services</u>				
93.006	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program	620	5,840 **	5,840
93.009	Compassion Capital Fund (Passed through Iowa Family Policy Center; 90EJ005301)	619	37	37
93.010	Community-Based Abstinence Education (CBAE) (Passed through Bethany Christian Services; 90AE0234)	619	12,691	
93.010	Community-Based Abstinence Education (CBAE) (Passed through Sexual Health Education, Inc.; 90AE0234)	619	105,567	118,258
93.041	Special Programs for the Aging Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Exploitation	297	46,641	46,641
93.042	Special Programs for the Aging Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals	297	170,439	170,439

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.043	Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services (\$212,043 provided to subrecipients)	297	223,531	223,531
93.044	Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers (\$3,907,652 provided to subrecipients)	297	4,116,220	
93.044	Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers (Passed through Polk County Board of Supervisors; Wellness Activities for Seniors)	620	19,943	4,136,163
93.045	Special Programs for the Aging Title III, Part C Nutrition Services (\$7,224,198 provided to subrecipients)	297	7,583,076	7,583,076
93.048	Special Programs for the Aging Title IV and Title II Discretionary Projects (\$292,140 provided to subrecipients)	297	614,760	614,760
93.051	Alzheimer's Disease Demonstration Grants to States (\$51,266 provided to subrecipients)	297	58,300	58,300
93.052	National Family Caregiver Support, Title III, Part E (\$1,778,989 provided to subrecipients)	297	1,866,185	1,866,185
93.053	Nutrition Services Incentive Program (\$1,857,088 provided to subrecipients)	297	1,857,088	1,857,088
93.061	Innovations in Applied Public Health Research	619	491,111	491,111
93.063	Centers for Genomics and Public Health	619	4,628	4,628
93.069	Public Health Emergency Preparedness	588	191,148	191,148
93.071	Medicare Enrollment Assistance Program	297	922	922
93.087	Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse	444	625,934	625,934
93.103	Food and Drug Administration Research	427	8,000	
93.103	Food and Drug Administration Research	619	89,771 **	97,771
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	401	2,009,115	2,009,115
93.110	Maternal and Child Health Federal Consolidated Programs (\$251,889 provided to subrecipients)	588	745,804	
93.110	Maternal and Child Health Federal Consolidated Programs	619	690,259	
93.110	Maternal and Child Health Federal Consolidated Programs (Passed through Children's Mercy Hospitals and Clinics; 05-0005)	619	84,894	
93.110	Maternal and Child Health Federal Consolidated Programs (Passed through University of Oklahoma Health Sciences Center; TS20081300-03)	619	48,442	1,569,399
93.113	Environmental Health (\$347,278 provided to subrecipients)	619	3,223,694 **	
93.113	Environmental Health (Passed through Texas A&M University; S080015)	619	62,975 **	
93.113	Environmental Health	620	358,611 **	3,645,280
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs (\$207,849 provided to subrecipients)	588	399,792	399,792
93.121	Oral Diseases and Disorders Research (\$2,566,515 provided to subrecipients)	619	8,313,313 **	
93.121	Oral Diseases and Disorders Research (Passed through Johns Hopkins University; 2000266511)	619	66,573 **	
93.121	Oral Diseases and Disorders Research (Passed through Michigan State University; 61-0349UI)	619	19,693 **	
93.121	Oral Diseases and Disorders Research (Passed through Nanomech, LLC; 5 R43 DE 15730-02)	619	22,324 **	
93.121	Oral Diseases and Disorders Research (Passed through Sanford Research/USD; SR2009-05)	619	46,199 **	
93.121	Oral Diseases and Disorders Research (Passed through University of Pittsburgh; 0003867, 0001547)	619	134,715 **	
93.121	Oral Diseases and Disorders Research (Passed through University of Washington; 296940)	619	31,579 **	
93.121	Oral Diseases and Disorders Research (Passed through University of West Virginia; 06-165-UI)	619	12,916 **	8,647,312

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.124	Nurse Anesthetist Traineeships	619	12,654 **	12,654
93.127	Emergency Medical Services for Children (\$12,690 provided to subrecipients)	588	118,546	118,546
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	588	141,120	141,120
93.135	Centers for Research and Demonstration for Health Promotion and Disease Prevention	619	503,153 **	503,153
93.136	Injury Prevention and Control Research and State and Community Based Programs (\$301,668 provided to subrecipients)	588	365,714	
93.136	Injury Prevention and Control Research and State and Community Based Programs (\$123,536 provided to subrecipients)	619	1,302,437 **	
93.136	Injury Prevention and Control Research and State and Community Based Programs (Passed through Iowa Coalition Against Sexual Abuse)	619	19,061 **	
93.136	Injury Prevention and Control Research and State and Community Based Programs (Passed through University of Georgia; RR2743179037587, RR2742999037587)	620	141,120 **	1,828,332
93.143	NIEHS Superfund Hazardous Substances_Basic Research and Education	619	3,046,416 **	3,046,416
93.145	AIDS Education and Training Centers (Passed through University of Illinois at Chicago; E0007955)	619	161,634 **	161,634
93.150	Projects for Assistance in Transition from Homelessness (PATH) (\$324,662 provided to subrecipients)	401	336,703	336,703
93.165	Grants to States for Loan Repayment Program (\$5,000 provided to subrecipients)	588	150,000	150,000
93.172	Human Genome Research (\$517,300 provided to subrecipients)	619	771,230 **	
93.172	Human Genome Research (Passed through Stanford University; 22627020-39992-A)	619	82,822 **	
93.172	Human Genome Research (Passed through University of Rochester; 414414-G)	619	941 **	
93.172	Human Genome Research (Passed through Washington University; WU08155, WU09297)	620	96,580 **	951,573
93.173	Research Related to Deafness and Communication Disorders (\$858,985 provided to subrecipients)	619	10,012,485 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Denver Center for the Performing Arts; 65-0794-1-5)	619	535,400 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Duke University; 06-SC-NIH-1002)	619	65,943 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Feinstein Institute for Medical Research; 500374)	619	408 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Massachusetts Eye and Ear Infirmary; 5 U01 DC006296)	619	31,637 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through MH Acoustic LLC; 2R44DC007246-02)	619	75,442 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Purdue University; 511-1653-01)	619	214,318 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through San Diego State University; 1042818)	619	101,456 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Temple University; 36-0915-197)	619	69,398 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through University of California, Irvine; 2006-1706)	619	55,851 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Johns Hopkins University; 840753681)	620	65,771 **	11,228,109
93.184	Disabilities Prevention (\$248,845 provided to subrecipients)	588	436,423	436,423
93.197	Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children (\$361,782 provided to subrecipients)	588	814,349	814,349
93.204	Surveillance of Hazardous Substance Emergency Events	588	111,605	111,605

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.212	Chiropractic Demonstration Project Grants (Passed through Palmer Chiropractic University; HRSAs)	619	4,000 **	4,000
93.213	Research and Training in Complementary and Alternative Medicine	619	170,134 **	
93.213	Research and Training in Complementary and Alternative Medicine (Passed through Palmer Chiropractic University; D2P3, 2250, 1U19AT004663-01)	619	82,078 **	
93.213	Research and Training in Complementary and Alternative Medicine (\$366,681 provided to subrecipients)	620	1,498,768 **	1,750,980
93.217	Family Planning_Services (\$935,289 provided to subrecipients)	588	1,131,276	
93.217	Family Planning_Services (Passed through Family Planning Council of Iowa; 502-FY2009)	619	2,000 **	1,133,276
93.226	Research on Healthcare Costs, Quality and Outcomes	619	1,466,261 **	
93.226	Research on Healthcare Costs, Quality and Outcomes (Passed through Hancock County Memorial Hospital; HS016156-01) (\$18,595 provided to subrecipients)	619	203,741 **	
93.226	Research on Healthcare Costs, Quality and Outcomes (Passed through University of Alabama at Birmingham; 295444-003)	619	26,821 **	
93.226	Research on Healthcare Costs, Quality and Outcomes (Passed through Mayo Clinic; 1R01HS01753701)	620	2,335 **	1,699,158
93.234	Traumatic Brain Injury State Demonstration Grant Program (\$41,045 provided to subrecipients)	588	96,294	96,294
93.235	Abstinence Education Program	588	13,856	13,856
93.236	Grants for Dental Public Health Residency Training	619	117,742 **	117,742
93.240	State Capacity Building (\$32,322 provided to subrecipients)	588	376,451	376,451
93.241	State Rural Hospital Flexibility Program (\$278,446 provided to subrecipients)	588	547,854	547,854
93.242	Mental Health Research Grants (\$259,409 provided to subrecipients)	619	6,057,990 **	
93.242	Mental Health Research Grants (Passed through Behavioral Tech Research, Inc.; 1R41MH077413-01)	619	41,490 **	
93.242	Mental Health Research Grants (Passed through California Institute of Technology; 23A-1083640, 03A-1085847)	619	179,089 **	
93.242	Mental Health Research Grants (Passed through Medical College of Georgia; 22089-6)	619	7,597 **	
93.242	Mental Health Research Grants (Passed through Molecular Targeting Technologies, Inc.; 5R44MH079805-05)	619	176,440 **	
93.242	Mental Health Research Grants (Passed through Saint Louis University; 7R03MH076815-03)	619	6,071 **	
93.242	Mental Health Research Grants (Passed through University at Buffalo, State University of New York; 1074356/2/47999)	619	47,275 **	
93.242	Mental Health Research Grants (Passed through University of California, Los Angeles; 2000 P JU371)	619	19,214 **	
93.242	Mental Health Research Grants (Passed through University of Cincinnati; 001127, 1145, 100633)	619	38,651 **	
93.242	Mental Health Research Grants (Passed through University of Maryland, Baltimore; SR00000614)	619	22,724 **	
93.242	Mental Health Research Grants (Passed through University of Wisconsin-Madison; X330525)	619	29,486 **	
93.242	Mental Health Research Grants (\$335,158 provided to subrecipients)	620	781,397 **	
93.242	Mental Health Research Grants (Passed through Children's Hospital Medical Center; 102316ISU)	620	37,018 **	
93.242	Mental Health Research Grants (Passed through University of Georgia; RR2743333841438)	620	222,994 **	7,667,436
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	401	140,465	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (\$296,669 provided to subrecipients)	588	574,422	

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93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (\$74,023 provided to subrecipients)	619	711,135 **	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (Passed through Area Substance Abuse Council)	619	97,661 **	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (Passed through National Jewish Medical and Research Center; 22083702)	619	12,562 **	1,536,245
93.247	Advanced Education Nursing Grant Program (Passed through Illinois State University; 05B138.01)	619	4,689 **	4,689
93.249	Public Health Training Centers Grant Program	619	358,334 **	358,334
93.259	Rural Access to Emergency Devices Grant	588	90,298	90,298
93.262	Occupational Safety and Health Program (\$121,917 provided to subrecipients)	588	325,636	
93.262	Occupational Safety and Health Program	619	23,766	
93.262	Occupational Safety and Health Program (\$50,550 provided to subrecipients)	619	3,896,783 **	
93.262	Occupational Safety and Health Program (Passed through Colorado State University; G-4607-8, G-4452-3, G-4493-6)	619	32,417 **	
93.262	Occupational Safety and Health Program (Passed through Marshfield Clinic Research Foundation; 11606-6500-57783)	619	45,200 **	
93.262	Occupational Safety and Health Program (Passed through University of Alabama at Birmingham; 286477/T0904130002)	619	13,741 **	
93.262	Occupational Safety and Health Program (Passed through University of North Carolina at Chapel Hill; 5-39120, 5-53735)	619	92,634 **	
93.262	Occupational Safety and Health Program (\$39,648 provided to subrecipients)	620	236,039 **	
93.262	Occupational Safety and Health Program (Passed through University of Kentucky; 304810403408171)	620	7,395 **	4,673,611
93.264	Nurse Faculty Loan Program (NFLP)	619	71,115 **	71,115
93.268	Immunization Grants (\$19,992,139 provided to subrecipients)	588	21,928,544	21,928,544
93.273	Alcohol Research Programs	619	1,133,833 **	
93.273	Alcohol Research Programs (Passed through University of Georgia; 325/3840018)	619	57,174 **	
93.273	Alcohol Research Programs (Passed through State University of New York; 44241/1009189)	619	485,343 **	
93.273	Alcohol Research Programs (\$105,151 provided to subrecipients)	620	352,780 **	
93.273	Alcohol Research Programs	621	43,056 **	2,072,186
93.275	Substance Abuse and Mental Health Services-Access To Recovery (\$79,916 provided to subrecipients)	588	4,110,742	4,110,742
93.276	Drug-Free Communities Support Program Grants (\$100,397 provided to subrecipients)	620	115,431	
93.276	Drug-Free Communities Support Program Grants (Passed through Boone County Agricultural Extension; 200450461land)	620	3,170	118,601
93.279	Drug Abuse and Addiction Research Programs (\$257,450 provided to subrecipients)	619	3,607,322 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through Dartmouth College; 2)	619	110,994 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through University of Georgia; RR274-301/3505868)	619	4,662 **	
93.279	Drug Abuse and Addiction Research Programs (\$1,098,282 provided to subrecipients)	620	3,755,589 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through Dartmouth College; 551, 574)	620	235,061 **	7,713,628
93.281	Mental Health Research Career/Scientist Development Awards (\$1,881 provided to subrecipients)	619	416,057 **	416,057
93.282	Mental Health National Research Service Awards for Research Training	619	167,869 **	167,869



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<u>U.S. Department of Health and Human Services (continued)</u>				
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance (\$12,737,695 provided to subrecipients)	588	21,053,475	
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance	619	738,708	
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance (\$324,878 provided to subrecipients)	619	2,295,178	**
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through Association of Public Health Laboratories, Inc.)	619	158,417	**
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through Children's Mercy Hospitals & Clinics; 06-0014)	619	88,903	**
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through Health Research, Inc.; 2433-04, 3084-03, 3694-01)	619	349,696	**
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through Infectious Diseases Society of America; U50CCU112346)	619	322,362	**
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through Massachusetts Department of Public Health; W979113)	619	6,301	**
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through Mt. Sinai School of Medicine; 0254-5522-4609)	619	144,285	**
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through National Foundation for Facial Reconstruction; R04/CCR224375-02)	619	382	**
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through University of Minnesota; P66940505)	619	72,985	**
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance (\$71,110 provided to subrecipients)	620	136,468	**
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through Kossuth County Board of Health; 5889OB10)	620	4,951	**
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through Story County Department of Public Health; School & Community Program)	620	37,760	**
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (\$573,141 provided to subrecipients)	619	2,170,086	**
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through Marval Therapeutics, Inc.; 2-R44-EB04700-02)	619	43,386	**
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through University of Arizona; Y450725)	619	136,704	**
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through University of North Carolina at Chapel Hill; 5-50171)	619	36,467	**
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through Virginia Polytechnic Institute; CR-19235-431498)	619	71,878	**
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health	620	21,500	**
93.301	Small Rural Hospital Improvement Grant Program	588	736,868	2,480,021
93.307	Minority Health and Health Disparities Research	619	207,232	736,868
93.307	Minority Health and Health Disparities Research (Passed through Aberdeen Area Tribal Chairmen's Health Board; 1R24MD001658-01)	619	24,816	**
93.307	Minority Health and Health Disparities Research (Passed through Little Big Horn College; 5P20MD002721-02)	619	2,249	**

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.307	Minority Health and Health Disparities Research (Passed through Florida State University; R001028)	620	15,335 **	
93.307	Minority Health and Health Disparities Research	621	23,834	273,466
93.310	Trans-NIH Research Support	620	717,670 **	717,670
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	619	609,507 *	
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	620	621,771 *	1,231,278
93.358	Advanced Education Nursing Traineeships	619	75,096 **	75,096
93.361	Nursing Research (\$66,337 provided to subrecipients)	619	2,834,197 **	
93.361	Nursing Research (Passed through Swedish Hospital; 0525-4A)	619	23,078 **	
93.361	Nursing Research (Passed through University of Pittsburgh; 0006960)	619	12,478 **	
93.361	Nursing Research (Passed through Mayo Clinic; R21NR010379)	620	8,245 **	
93.361	Nursing Research (Passed through University of Wisconsin; X218820)	620	67,839 **	2,945,837
93.364	Nursing Student Loans	619	444,472 *	444,472
93.389	National Center for Research Resources (\$301,246 provided to subrecipients)	619	8,696,725 **	
93.389	National Center for Research Resources (Passed through The Regents of the University of California; 2003-1250)	619	243,297 **	
93.389	National Center for Research Resources (\$289 provided to subrecipients)	620	751,868 **	
93.389	National Center for Research Resources (Passed through Virginia Polytechnic Institute and State University; CR19223431399)	620	5,711 **	9,697,601
93.393	Cancer Cause and Prevention Research (\$107,199 provided to subrecipients)	619	2,363,953 **	
93.393	Cancer Cause and Prevention Research (Passed through Emory University; 5-40635-G3)	619	31,790 **	
93.393	Cancer Cause and Prevention Research (Passed through Harvard Medical School; 150014-0003)	619	30,022 **	
93.393	Cancer Cause and Prevention Research (Passed through University of Hawaii; PO Z882694)	619	31,382 **	
93.393	Cancer Cause and Prevention Research (Passed through University of Texas, MD Anderson Cancer Center; 23163/98013682, 20160/98013680)	619	21,317 **	
93.393	Cancer Cause and Prevention Research	620	31,515 **	
93.393	Cancer Cause and Prevention Research (Passed through Washington State University; 107290G002339)	620	6,150 **	2,516,129
93.394	Cancer Detection and Diagnosis Research (\$73,266 provided to subrecipients)	619	1,250,080 **	
93.394	Cancer Detection and Diagnosis Research (Passed through American College of Radiology; CA80098)	619	29,524 **	
93.394	Cancer Detection and Diagnosis Research (Passed through Virginia Polytechnic Institute; CR-19235-431528)	619	15,647 **	1,295,251
93.395	Cancer Treatment Research	619	1,634,860 **	
93.395	Cancer Treatment Research (Passed through Boston Medical Center; 0249301)	619	17,433 **	
93.395	Cancer Treatment Research (Passed through Cancer & Leukemia Group B)	619	8,591 **	
93.395	Cancer Treatment Research (Passed through Gynecologic Oncology Group; GOG-27469-28) (\$42,863 provided to subrecipients)	619	151,541 **	
93.395	Cancer Treatment Research (Passed through National Childhood Cancer Foundation; 6164, 17646, 17847)	619	85,533 **	
93.395	Cancer Treatment Research (Passed through NSABP Foundation, Inc.; TFED39-013) (\$17,200 provided to subrecipients)	619	57,438 **	
93.395	Cancer Treatment Research (Passed through American College of Radiology; 1172298)	619	7,490 **	
93.395	Cancer Treatment Research (Passed through Terpenoid Therapeutics, Inc.; 1R41CA126020-01, 1R41CA130495-01)	619	54,183 **	

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.395	Cancer Treatment Research (Passed through University of Chicago; U10CA31946)	619	6 **	
93.395	Cancer Treatment Research (Passed through University of Minnesota)	619	310 **	
93.395	Cancer Treatment Research (Passed through University of Pennsylvania; 548536)	619	100,131 **	
93.395	Cancer Treatment Research (Passed through University of Texas Health Science Center at San Antonio; 123728/122817)	619	25,695 **	
93.395	Cancer Treatment Research (Passed through Virginia Commonwealth University; PT200377-SC100662)	619	80,221 **	
93.395	Cancer Treatment Research	620	113,828 **	2,337,260
93.396	Cancer Biology Research (\$48,751 provided to subrecipients)	619	2,457,698 **	
93.396	Cancer Biology Research (Passed through University of Southern California; H39557)	619	57,810 **	
93.396	Cancer Biology Research (Passed through University of Utah School of Medicine; 10008199-02)	619	17,987 **	
93.396	Cancer Biology Research	620	15,000 **	2,548,495
93.397	Cancer Centers Support Grants (\$1,592,686 provided to subrecipients)	619	5,340,332 **	
93.397	Cancer Centers Support Grants (Passed through Fred Hutchinson Cancer Research Center; 06-200949-02-S1335)	619	12,538 **	5,352,870
93.398	Cancer Research Manpower	619	1,008,747 **	
93.398	Cancer Research Manpower	620	7,730 **	1,016,477
93.399	Cancer Control	619	386,595 **	
93.399	Cancer Control (Passed through Dartmouth College; 129)	619	283,169 **	
93.399	Cancer Control (Passed through University of Texas Health Science Center at San Antonio; CA37429)	619	60,430 **	
93.399	Cancer Control (Passed through University of Texas, MD Anderson Cancer Center; 1R01CA110793-01)	619	31,553 **	
93.399	Cancer Control (Passed through Fox Chase Cancer Center; 15012-04)	619	22,050 **	783,797
93.448	Food Safety and Security Monitoring Project	619	356,668 **	356,668
93.449	Ruminant Feed Ban Support Project	009	111,594	111,594
93.550	Transitional Living for Homeless Youth (\$44,538 provided to subrecipients)	401	144,468	144,468
93.556	Promoting Safe and Stable Families (\$1,791,256 provided to subrecipients)	401	1,977,816	
93.556	Promoting Safe and Stable Families	619	76,936	
93.556	Promoting Safe and Stable Families (Passed through Montana Department of Public Health and Human Services; 20093TRNG0001)	619	8,198	2,062,950
93.558	Temporary Assistance for Needy Families (\$12,075,002 provided to subrecipients)	401	90,813,270	
93.558	Temporary Assistance for Needy Families (Passed through Henry County Empowerment Board; Project Reach, Project Reach 09)	620	57,896	90,871,166
93.563	Child Support Enforcement	401	36,273,754	
93.563	ARRA - Child Support Enforcement	401	9,971,299	46,245,053
93.564	Child Support Enforcement Research	401	7,693	7,693
93.566	Refugee and Entrant Assistance_State Administered Programs (\$2,901 provided to subrecipients)	401	1,877,378	1,877,378
93.568	Low-Income Home Energy Assistance (\$70,704,606 provided to subrecipients)	379	71,072,306	71,072,306
93.569	Community Services Block Grant (\$3,919,901 provided to subrecipients)	379	8,116,793	8,116,793
93.575	Child Care and Development Block Grant (\$11,746,719 provided to subrecipients)	401	43,713,144	43,713,144
93.576	Refugee and Entrant Assistance_Discretionary Grants	401	372,213	
93.576	Refugee and Entrant Assistance_Discretionary Grants	588	82,443	454,656
93.584	Refugee and Entrant Assistance_Targeted Assistance Grants	401	238,439	238,439
93.586	State Court Improvement Program	444	291,379	291,379
93.590	Community-Based Child Abuse Prevention Grants	401	707,226	707,226
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund (\$491,842 provided to subrecipients)	401	25,223,000	25,223,000

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93.597	Grants to States for Access and Visitation Programs	401	127,211	127,211
93.599	Chafee Education and Training Vouchers Program (ETV)	401	1,185,434	1,185,434
93.600	Head Start	282	117,595	
93.600	Head Start	621	132,069 **	249,664
93.601	Child Support Enforcement Demonstrations and Special Projects	401	14,343	14,343
93.617	Voting Access for Individuals with Disabilities_Grants to States (\$34,788 provided to subrecipients)	635	44,477	44,477
93.630	Developmental Disabilities Basic Support and Advocacy Grants	401	699,811	699,811
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service	619	519,382	519,382
93.643	Children's Justice Grants to States	401	243,402	243,402
93.645	Child Welfare Services_State Grants	401	2,996,537	2,996,537
93.647	Social Services Research and Demonstration	619	2,019 **	
93.647	Social Services Research and Demonstration (Passed through University of Nebraska; 2405200015003)	620	3,735 **	
93.647	Social Services Research and Demonstration (Passed through University of North Carolina; 552413) (\$42,698 provided to subrecipients)	620	42,698 **	48,452
93.648	Child Welfare Services Training Grants	619	42,356 **	
93.648	Child Welfare Services Training Grants (Passed through State University of New York; 08-52)	619	31,397 **	
93.648	Child Welfare Services Training Grants (Passed through University of Missouri; E000220644)	620	11,137	84,890
93.658	Foster Care_Title IV-E (\$6,088,023 provided to subrecipients)	401	25,847,541	
93.658	ARRA - Foster Care_Title IV-E (\$385,272 provided to subrecipients)	401	968,945	26,816,486
93.659	Adoption Assistance (\$252,552 provided to subrecipients)	401	33,833,980	
93.659	ARRA - Adoption Assistance	401	2,329,275	36,163,255
93.667	Social Services Block Grant (\$13,696,218 provided to subrecipients)	401	30,374,795	30,374,795
93.669	Child Abuse and Neglect State Grants	401	199,012	199,012
93.671	Family Violence Prevention and Services/Grants for Battered Women's Shelters_Grants to States and Indian Tribes (\$1,074,272 provided to subrecipients)	112	1,130,864	1,130,864
93.674	Chafee Foster Care Independence Program	401	1,976,694	1,976,694
93.701	ARRA - Trans-NIH Recovery Act Research Support	619	362,084 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support	620	4,227 **	366,311
93.705	ARRA - Aging Home-Delivered Nutrition Services for States (\$59,316 provided to subrecipients)	297	59,316	59,316
93.707	ARRA - Aging Congregate Nutrition Services for States (\$95,448 provided to subrecipients)	297	95,448	95,448
93.767	State Children's Insurance Program (\$14,522 provided to subrecipients)	401	58,335,964	58,335,964
93.768	Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities	401	660,197	660,197
93.775	State Medicaid Fraud Control Units	427	746,351	746,351
93.777	State Survey and Certification of Health Care Providers and Suppliers	401	5,069,483	
93.777	State Survey and Certification of Health Care Providers and Suppliers	427	3,806,805	8,876,288
93.778	Medical Assistance Program (\$2,370,728 provided to subrecipients)	401	1,871,340,852	
93.778	ARRA - Medical Assistance Program	401	148,217,421	2,019,558,273
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	216	656,208	
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	297	296,375	
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	401	431,992	
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	427	241,288	
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (Passed through Magellan Behavioral Care of Iowa, Inc.)	619	46,193	1,672,056

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93.791	Money Follows the Person Rebalancing Demonstration	401	1,089,312	1,089,312
93.824	Basic/Core Area Health Education Centers (\$403,333 provided to subrecipients)	619	753,541 **	753,541
93.837	Cardiovascular Diseases Research (\$1,338,159 provided to subrecipients)	619	19,564,230 **	
93.837	Cardiovascular Diseases Research (Passed through Axio Research Corporation; AIM-HIGH)	619	78,953 **	
93.837	Cardiovascular Diseases Research (Passed through Duke Clinical Research Institute; 213)	619	15,278 **	
93.837	Cardiovascular Diseases Research (Passed through Saint Luke's Hospital of Kansas City)	619	59,059 **	
93.837	Cardiovascular Diseases Research (Passed through University of Toledo; NS 2005-063)	619	4,457 **	
93.837	Cardiovascular Diseases Research (Passed through University of Washington; 438605)	619	81,654 **	
93.837	Cardiovascular Diseases Research (Passed through Yale University)	619	1,864 **	
93.837	Cardiovascular Diseases Research	620	101,508 **	
93.837	Cardiovascular Diseases Research (Passed through Arizona State University; 09128)	620	9,541 **	19,916,544
93.838	Lung Diseases Research (\$429,789 provided to subrecipients)	619	8,875,469 **	
93.838	Lung Diseases Research (Passed through Columbia University; 6, 5-36361)	619	64,840 **	
93.838	Lung Diseases Research (Passed through Johns Hopkins University)	619	131 **	
93.838	Lung Diseases Research (Passed through National Jewish Medical and Research Center; 24019901, 24021401, 24021402)	619	917,049 **	
93.838	Lung Diseases Research (Passed through University of Michigan; 3001047592)	619	37,291 **	
93.838	Lung Diseases Research (Passed through University of Pittsburgh; 0000217)	619	30,421 **	
93.838	Lung Diseases Research (Passed through University of Wisconsin; X280055)	619	14,584 **	
93.838	Lung Diseases Research (Passed through Vida Technologies, LLC; 1R43HL087512601)	619	3,309 **	
93.838	Lung Diseases Research (Passed through Wake Forest University; 19041)	619	10,000 **	
93.838	Lung Diseases Research (Passed through Washington University in St. Louis; 2906057A)	619	83,010 **	10,036,104
93.839	Blood Diseases and Resources Research	619	2,477,143 **	
93.839	Blood Diseases and Resources Research (Passed through Case Western Reserve University; RES420690)	619	13,335 **	
93.839	Blood Diseases and Resources Research (Passed through Children's Hospital Corporation; 000242890)	619	18,641 **	
93.839	Blood Diseases and Resources Research (Passed through Medical College of Wisconsin; 1P01HL081588-01)	619	34,739 **	
93.839	Blood Diseases and Resources Research (Passed through New England Research Institute; HL072268)	619	34,555 **	
93.839	Blood Diseases and Resources Research (Passed through University of Washington; 284393)	620	12,857 **	2,591,270
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (\$654,627 provided to subrecipients)	619	6,092,744 **	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through Columbia University; 06-024026-02)	619	156,684 **	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through University of Utah, School of Medicine; 10002683)	619	79,198 **	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through Vanderbilt University; VUMC33020-R)	619	14,269 **	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (\$77,387 provided to subrecipients)	620	178,474 **	6,521,369

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93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (\$1,923,682 provided to subrecipients)	619	9,324,036	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through ASL Analytical, Inc.; DK077252)	619	211,828	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Benaroya Research Institute at Virginia Mason; 3215.05)	619	4,825	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through George Washington University)	619	54,846	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Minneapolis Medical Research Foundation)	619	254,236	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through University of South Florida; 6119-1144-00-H)	619	50,634	**
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	620	394,474	**
93.848	Digestive Diseases and Nutrition Research	619	1,073,664	**
93.849	Kidney Diseases, Urology and Hematology Research	619	1,784,926	**
93.849	Kidney Diseases, Urology and Hematology Research (Passed through Regents of the University of Minnesota; N636763309)	619	1,471	**
93.849	Kidney Diseases, Urology and Hematology Research (Passed through Rhode Island Hospital; 701-7515)	619	58,613	**
93.849	Kidney Diseases, Urology and Hematology Research (Passed through Tufts University; R01 DK65114-01)	619	13,953	**
93.849	Kidney Diseases, Urology and Hematology Research (Passed through University of Kansas; QS845030)	619	8,010	**
93.849	Kidney Diseases, Urology and Hematology Research (Passed through Wake Forest University; WFUHS 17417)	619	16,661	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (\$2,008,003 provided to subrecipients)	619	14,761,940	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Massachusetts General Hospital)	619	1,765	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Mayo Clinic; 5R01NS28492-14)	619	84,711	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Mayo Foundation for Medical Education & Research; R01 NS39987-01)	619	6,875	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Trustees of Columbia University; 5R01NS048212-05, 051483-01)	619	51,957	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of California, San Francisco; 5397sc)	619	124,597	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Cincinnati; 001121)	619	5,802	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Miami; M124048)	619	18,035	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of North Carolina at Chapel Hill; 5 U01 NS042167)	619	46	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Rochester; 414207-G, 414260-G)	619	35,254	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of South Dakota; 401506)	619	58,668	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Utah School of Medicine; 2507039-03)	619	18,527	**

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93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Washington University in St. Louis; WU-06-131, WU-08-11)	619	87,274 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Yale University; A07223)	619	55,582 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	620	1,474,118 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of California; 2008796)	620	156,223 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Medical College of Wisconsin; Neuroprotection by Mitochondria-Target Antioxidants)	620	42,445 **	16,983,819
93.855	Allergy, Immunology and Transplantation Research (\$664,553 provided to subrecipients)	619	13,089,935 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Banaras Hindu University; 1P50AI074321-01)	619	115,312 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Federal University of Bahia; H21987)	619	12,532 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Feinstein Institute for Medical Research; 08-C-34)	619	75,518 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Louisiana State University; 08-88-011)	619	24,855 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Medical College of Wisconsin; 9R56AI07871305A1)	619	10,324 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Ohio State University Research Foundation; 01057058)	619	13,499 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Stanford University; PY-2580-25176-B)	619	201 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Medicine and Dentistry of New Jersey; 191591)	619	91,665 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Minnesota; S6476775504, N647683605, M6356597494)	619	255,616 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Washington; 518809)	619	302,169 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Washington University in St. Louis; WU-07-223)	619	7,500 **	
93.855	Allergy, Immunology and Transplantation Research (\$275,305 provided to subrecipients)	620	3,151,280 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Washington University; WU09406)	620	21,309 **	17,171,715
93.856	Microbiology and Infectious Diseases Research	619	1,902,997 **	
93.856	Microbiology and Infectious Diseases Research (Passed through University of Wisconsin-Madison; P270944)	619	22,000 **	
93.856	Microbiology and Infectious Diseases Research (Passed through Washington University in St. Louis; WU-08-177, WU-09-388)	619	345,928 **	2,270,925
93.859	Biomedical Research and Research Training	619	8,073,796 **	
93.859	Biomedical Research and Research Training (Passed through Michigan State University; R01GM080255)	619	19,559 **	
93.859	Biomedical Research and Research Training (Passed through Medical College of Wisconsin; R01GM068746-04)	619	4,452 **	
93.859	Biomedical Research and Research Training (Passed through Palo Alto Institute for Research and Education; CLA 0026-01)	619	78,894 **	
93.859	Biomedical Research and Research Training (Passed through University of Medicine and Dentistry of New Jersey; P01-4, P01-5)	619	505,222 **	
93.859	Biomedical Research and Research Training (Passed through University of Washington, Seattle; 1R01GM084318-01)	619	121,423 **	

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93.859	Biomedical Research and Research Training (\$117,413 provided to subrecipients)	620	2,815,221	**
93.859	Biomedical Research and Research Training (Passed through Fluorous Technologies, Inc.; 2R41GM07543602)	620	235,900	**
93.859	Biomedical Research and Research Training (Passed through University of Kansas; FY2004020, FY2009027)	620	82,218	**
			11,936,685	
93.865	Child Health and Human Development Extramural Research (\$730,145 provided to subrecipients)	619	5,098,909	**
93.865	Child Health and Human Development Extramural Research (Passed through Drexel University; 232290-3684)	619	26,478	**
93.865	Child Health and Human Development Extramural Research (Passed through University of California, San Francisco; 5396sc)	619	130,812	**
93.865	Child Health and Human Development Extramural Research (Passed through University of North Carolina; 5-34850)	619	3,840	**
93.865	Child Health and Human Development Extramural Research (Passed through University of Utah, School of Medicine; 0000137382)	619	117,641	**
93.865	Child Health and Human Development Extramural Research (Passed through Washington University in St. Louis; WU-08-103, WU-09-78)	619	185,923	**
93.865	Child Health and Human Development Extramural Research (\$387,545 provided to subrecipients)	620	1,540,229	**
93.865	Child Health and Human Development Extramural Research (Passed through University of Michigan; HD04983701A2)	620	78,669	**
93.865	Child Health and Human Development Extramural Research (Passed through Northwestern University; 0980520W297976)	620	24	**
93.865	Child Health and Human Development Extramural Research (Passed through Penn State University; 2913ISUDHHS0045)	620	59,858	**
			7,242,383	
93.866	Aging Research (\$156,916 provided to subrecipients)	619	3,926,022	**
93.866	Aging Research (Passed through Indiana University; R01 AG010436)	619	45,437	**
93.866	Aging Research (Passed through Interactive Medical Development, L.C.; R42 AG021844-02)	619	31,714	**
93.866	Aging Research (Passed through Johns Hopkins University; 64875)	619	42,683	**
93.866	Aging Research (Passed through National Childhood Cancer Foundation; 17896, 18739)	619	15,080	**
93.866	Aging Research (Passed through Research Foundation for Mental Hygiene, Inc.; 1003760/4/23532)	619	16,165	**
93.866	Aging Research (Passed through Rush University Medical Center; 1R01AG030544-01A1)	619	484	**
93.866	Aging Research (Passed through University of Alabama at Birmingham; AG028359-01)	619	20,401	**
93.866	Aging Research (Passed through University of California, San Diego; ADC-031)	619	65	**
93.866	Aging Research (Passed through University of Michigan; F015419, 3000729437)	619	105,535	**
93.866	Aging Research (Passed through University of Pittsburgh; 0003345)	619	64,794	**
93.866	Aging Research (Passed through University of Southern California; 121658, 129097)	619	804,845	**
93.866	Aging Research (Passed through Brown University; 00000057)	620	26,700	**
93.866	Aging Research (Passed through University of Georgia; RR546023/7605474)	620	64,258	**
			5,164,183	
93.867	Vision Research (\$1,413,423 provided to subrecipients)	619	6,745,056	**
93.867	Vision Research (Passed through Jaeb Center for Health Research, Inc.; EY12358)	619	31,357	**
93.867	Vision Research (Passed through Medical College of Wisconsin; 5R01EY15518-02)	619	75,458	**
93.867	Vision Research (Passed through Ohio State University Research Foundation; RF01010194)	619	186,536	**



State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2009

CFDA Number	Federal Department / Program Name	State Agency (See pg 122)	Federal Expenditures/ Disbursements/ Issuances		Total by CFDA Number
<u>U.S. Department of Health and Human Services (continued)</u>					
93.867	Vision Research (Passed through University of North Texas Health Science Center; 71150-2005-001)	619	107,583	**	
93.867	Vision Research (Passed through University of Pennsylvania)	619	1,953	**	
93.867	Vision Research (Passed through University of Rochester; 413163-G)	619	21,899	**	
93.867	Vision Research (Passed through Visionquest Biomedical, LLC; 1R44EY018280-01A)	619	8,373	**	
93.867	Vision Research (Passed through Washington University in St. Louis; 2906126A)	619	124,540	**	7,302,755
93.879	Medical Library Assistance	619	345,918	**	
93.879	Medical Library Assistance (Passed through University of Illinois at Chicago; 2006-00167-11-00, 2006-00167-12-00, 2007-003381-01-00)	619	77,488	**	
93.879	Medical Library Assistance (Passed through University of Wisconsin; K087575)	619	32,765	**	
93.879	Medical Library Assistance (Passed through Yale University; A07350)	619	3,161	**	459,332
93.884	Grants for Training in Primary Care Medicine and Dentistry	619	168,382	**	168,382
93.889	National Bioterrorism Hospital Preparedness Program (\$3,949,072 provided to subrecipients)	588	4,699,435		4,699,435
93.912	Rural Health Care Services Outreach and Rural Health Network Development Program (Passed through Seasons Center for Community Mental Health; D04RH02573-01-00)	619	115	**	115
93.913	Grants to States for Operation of Offices of Rural Health (\$1,900 provided to subrecipients)	588	154,851		154,851
93.917	HIV Care Formula Grants (\$1,063,683 provided to subrecipients)	588	3,267,949		
93.917	HIV Care Formula Grants (Passed through Johnson County Department of Public Health; 5888HC02)	619	48,210		3,316,159
93.918	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	619	563,518	**	563,518
93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds	619	223,223	*	223,223
93.938	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	282	316,236		
93.938	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	620	137,610		453,846
93.940	HIV Prevention Activities_Health Department Based (\$849,627 provided to subrecipients)	588	1,703,382		1,703,382
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance (\$8,133 provided to subrecipients)	588	239,491		
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance (Passed through North Dakota Department of Health; PF08-37A)	619	8,879	**	248,370
93.945	Assistance Programs for Chronic Disease Prevention and Control	619	15,272	**	15,272
93.958	Block Grants for Community Mental Health Services (\$2,251,075 provided to subrecipients)	401	2,604,573		
93.958	Block Grants for Community Mental Health Services (Passed through Seasons Center for Community Mental Health)	619	453	**	2,605,026
93.959	Block Grants for Prevention and Treatment of Substance Abuse (\$12,099,620 provided to subrecipients)	588	12,899,344		12,899,344
93.969	Geriatric Education Centers (\$60,533 provided to subrecipients)	619	477,471	**	477,471
93.977	Preventative Health Services_Sexually Transmitted Diseases Control Grants (\$463,133 provided to subrecipients)	588	768,623		768,623
93.982	Mental Health Disaster Assistance and Emergency Mental Health	401	909,264		909,264
93.988	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems (\$3,848 provided to subrecipients)	588	263,255		263,255
93.989	International Research and Research Training (\$76,385 provided to subrecipients)	619	427,196	**	427,196

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2009

CFDA Number	Federal Department / Program Name	State Agency (See pg 122)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number
<u>U.S. Department of Health and Human Services (continued)</u>				
93.991	Preventive Health and Health Services Block Grant (\$176,433 provided to subrecipients)	588	1,120,934	1,120,934
93.994	Maternal and Child Health Services Block Grant to the States (\$2,170,431 provided to subrecipients)	588	7,989,543	7,989,543
93.000	Other Federal Assistance:			
	Unknown Title	619	95,473 **	
	Unknown Title (\$1,435,755 provided to subrecipients)	619	10,100,705	
	Unknown Title (Passed through Advanced Bioscience Laboratories, Inc.; 08-UOI-23003-04-01)	619	55,800	
	Unknown Title (Passed through Bavarian Nordic; POX-MVA-011)	619	104,111	
	Unknown Title (Passed through Booz-Allen & Hamilton, Inc.; 79718CBS10)	619	19,418	
	Unknown Title (Passed through Case Western Reserve University; N01-DK-6-2203)	619	277,767	
	Unknown Title (Passed through Center to Protect Workers' Rights; U54-OH008307 07-3-PS, 1030-40)	619	5,392 **	
	Unknown Title (Passed through Danya International, Inc.; Dii-0151-PPD-UI)	619	91,911	
	Unknown Title (Passed through Emmes Corporation; HHSN260200500007)	619	8,798	
	Unknown Title (Passed through Evanston Northwestern Healthcare Institute; EH06-201-S19)	619	107	
	Unknown Title (Passed through Jaeb Center for Health Research, Inc.; U01 HD41890)	619	7,212	
	Unknown Title (Passed through New England Research Institute; 1714NERI)	619	6,115	
	Unknown Title (Passed through Regents of the University of Minnesota; H9486000104)	619	44,911	
	Unknown Title (Passed through Saint Louis University; 06-0012, N01-AI-45250)	619	110,138	
	Unknown Title (Passed through Sanford Research/USD; SR2009-10)	619	3,990	
	Unknown Title (Passed through Social and Scientific Systems, Inc.; SES-SUPS2-06-00040-000, SES-SUPS2-S-08-00123)	619	7,075	
	Unknown Title (Passed through University of Alabama at Birmingham; 4-01)	619	585	
	Unknown Title (Passed through University of California, San Diego; ADC-022)	619	11,534	
	Unknown Title (Passed through University of Illinois at Chicago; 2006-00167-53-00, 2006-00167-11-00)	619	3,580	
	Unknown Title (Passed through University of North Carolina; 5-38158)	619	94,196	
	Unknown Title (Passed through University of Wisconsin-Madison; 983N636)	619	35,026	
	Unknown Title (Passed through Wake Forest University; 31181-WHIMS, N01-WH-4-4221)	619	5,339	
	Unknown Title	620	84,751 **	
	Unknown Title (Passed through ICF Incorporated, LLC.; 28HT00409)	620	14,448 **	
	Unknown Title (Passed through Living Systems, Inc.; Enabling Accelerometry)	620	9,072 **	
	Unknown Title (Passed through Mathematica Policy Research, Inc.; 627906215)	620	7,485 **	
	Unknown Title (Passed through Molecular Express; IPRT0713)	620	72,598 **	
	Unknown Title (Passed through PK Biosciences; Neuroprotective Agents)	620	33,497 **	
	Unknown Title (Passed through Xtria, LLC; 10530084506 YR2)	620	15,000 **	11,326,034
	Total U.S. Department of Health and Human Services		2,828,498,955	2,828,498,955

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2009

CFDA Number	Federal Department / Program Name	State Agency (See pg 122)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number
<u>Corporation for National and Community Service</u>				
94.003	State Commissions	269	136,421	136,421
94.004	Learn and Serve America_School and Community Based Programs (\$105,747 provided to subrecipients)	282	128,942	128,942
94.006	AmeriCorps (\$1,295,230 provided to subrecipients)	269	2,192,390	
94.006	AmeriCorps	542	499,848	
94.006	AmeriCorps	619	94,240	
94.006	ARRA - AmeriCorps (\$52,928 provided to subrecipients)	269	176,564	
94.006	ARRA - AmeriCorps	542	100,167	3,063,209
94.007	Planning and Program Development Grants (\$9,990 provided to subrecipients)	269	9,990	9,990
94.009	Training and Technical Assistance	269	71,255	
94.009	Training and Technical Assistance (Passed through Association of University Centers on Disabilities)	619	11,980	83,235
94.011	Foster Grandparent Program	411	202,142	202,142
	Total Corporation for National and Community Service		3,623,939	3,623,939
<u>Social Security Administration</u>				
96.001	Social Security_Disability Insurance	131	443,617	
96.001	Social Security_Disability Insurance	283	20,048,940	20,492,557
96.008	Social Security - Work Incentives Planning and Assistance Program	309	195,064	195,064
	Total Social Security Administration		20,687,621	20,687,621
<u>U.S. Department of Homeland Security</u>				
97.012	Boating Safety Financial Assistance	542	1,218,988	1,218,988
97.017	Pre-Disaster Mitigation (PDM) Competitive Grants (\$971,772 provided to subrecipients)	583	1,042,520	1,042,520
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	542	61,145	61,145
97.029	Flood Mitigation Assistance	583	435	435
97.032	Crisis Counseling	401	1,038,027	1,038,027
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	542	2,106,777	
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters) (\$235,458,792 provided to subrecipients) (Note 6)	583	335,757,091	337,863,868
97.039	Hazard Mitigation Grant (\$595,558 provided to subrecipients)	583	1,751,161	1,751,161
97.041	National Dam Safety Program (\$19,741 provided to subrecipients)	542	104,442	104,442
97.042	Emergency Management Performance Grants (\$127,648 provided to subrecipients)	269	133,916	
97.042	Emergency Management Performance Grants (\$2,217,678 provided to subrecipients)	583	3,551,784	3,685,700
97.043	State Fire Training Systems Grants (\$12,128 provided to subrecipients)	595	12,128	12,128
97.044	Assistance to Firefighters Grant (Passed through National Association of Children's Hospitals and Related Institutions)	619	92,986	92,986
97.047	Pre-Disaster Mitigation	583	7,945	7,945
97.050	Presidentially Declared Disaster Assistance to Individuals and Households - Other Needs	401	7,565,350	7,565,350
97.061	Centers for Homeland Security (Passed through University of Minnesota; M6696425101)	620	37,750 **	37,750
97.065	Homeland Security Advanced Research Projects Agency	620	118,488 **	118,488
97.067	Homeland Security Grant Program (\$9,816,973 provided to subrecipients)	583	13,181,922	13,181,922
97.078	Buffer Zone Protection Program (BZPP) (\$234,151 provided to subrecipients)	583	238,246	238,246
	Total U.S. Department of Homeland Security		368,021,101	368,021,101

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2009

CFDA Number	Federal Department / Program Name	State Agency (See pg 122)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number
<u>U.S. Agency for International Development</u>				
98.001	USAID Foreign Assistance for Programs Overseas (Passed through Michigan State University; 612950) (\$116,672 provided to subrecipients)	620	168,086 **	168,086
98.000	Other Federal Assistance: Unknown Title (Passed through University of California; 13325290, 1332529, 1332529291, 1332529292, 1332529294, 1332529293, 1332529MOD29WID3, 1332529MOD295, 1332530, 1332530MOD301, 01625822, 01625824, 01625835) (\$370,749 provided to subrecipients)	620	466,150 **	
	Unknown Title (Passed through International Crops Research Institute; 624A00080000200, Seed Commercialization, EEMG000400013, EEM6000400013AMEND)	620	150,011 **	616,161
	Total U.S. Agency for International Development		784,247	784,247
	Total Federal Financial Assistance		6,654,040,398	6,654,040,398

- \* Combined student financial assistance expenditures treated as a major federal financial assistance program.
- \*\* Research and development grant expenditures treated as a major federal financial assistance program.
- \*\*\* CFDA 14.239 HOME Investment Partnerships Program includes the balance of loans from previous years of \$87,222,886 for which the federal government imposes continuing compliance requirements.

Notes to Schedule of Expenditures of Federal Awards

June 30, 2009

**(1) Significant Accounting Policies**

Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, requires a Schedule of Expenditures of Federal Awards showing total federal awards expended for each individual federal program. Programs listed in the Catalog of Federal Domestic Assistance (CFDA) are so identified. Programs not in the catalog are identified as other federal assistance.

A. Reporting Entity

The reporting entity includes all state departments and entities included in the State's Comprehensive Annual Financial Report.

B. Basis of Presentation

In accordance with OMB Circular A-133, federal financial assistance is defined as assistance which non-federal entities receive or administer 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, but does not include amounts received as reimbursement for services rendered to individuals.

Type A programs, as defined by OMB Circular A-133, are those programs for the State of Iowa which exceeded \$13,500,000 in federal awards expended during the audit period.

C. Basis of Accounting

Expenditures are presented on the modified accrual basis of accounting except for those of the universities which are on the accrual basis.

D. Grantees

Assistance received directly from the federal government is shown by the grantee receiving the funds. Assistance received from other entities is so noted.

**(2) Non-Cash Assistance**

Non-cash assistance was as follows:

Type	Issuances Year ended June 30, 2009	Inventory June 30, 2009
Commodities	\$ 20,157,964	1,712,782
Vaccines	21,928,544	111,907

Donated federal surplus personal property inventory is presented at the fair market value of the property received. The fair market value was estimated to be 23.3% of the property's original acquisition value, which is provided by the U.S. General Services Administration. This property was not reported in the Comprehensive Annual Financial Report.

**(3) Federally Funded Loan Programs**

Loan balances of federally funded loan programs at June 30, 2009 were as follows:

CFDA No.	Program	Outstanding Loans June 30, 2009
14.228	Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii	\$ 86,692
14.239	HOME Investment Partnerships Program	95,181,620
66.458	Capitalization Grants for Clean Water State Revolving Funds	474,405,466*
66.468	Capitalization Grants for Drinking Water State Revolving Funds	250,277,223*
84.038	Federal Perkins Loan Program – Federal Capital Contributions	49,444,278
93.264	Nurse Faculty Loan Program (NFLP)	359,946
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	11,173,651
93.364	Nursing Student Loans	1,887,188

\* The outstanding loans consist of federal and state funds.

**(4) Unemployment Insurance**

Unemployment Insurance expenditures, including American Recovery and Reinvestment Act (ARRA) related expenditures, for the year ended June 30, 2009, reported as CFDA 17.225, included the following:

Federal funds	\$ 322,894,485
State funds	<u>580,966,184</u>
Total	<u>\$ 903,860,669</u>

**(5) Supplemental Nutrition Assistance Program**

The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP) (CFDA No. 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the ARRA. The mechanism used by U.S. Department of Agriculture (USDA) to make these funds available to States does not enable a State to validly disaggregate the regular and ARRA components of this program. At the national aggregate level, however, ARRA funds account for approximately 15 percent of USDA's total expenditures for SNAP benefits in the federal fiscal year ended September 30, 2009.

**(6) Disaster Grants – Public Assistance (Presidentially Declared Disasters)**

The reported expenditures for Disaster Grants – Public Assistance (Presidentially Declared Disasters) (CFDA No. 97.036) include approximately \$53 million of estimated flood related expenditures at the State University of Iowa. The federal portion of these flood related expenditures may be reduced by future insurance proceeds, state funds or further review for allowability.

**State of Iowa**

State of Iowa  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2009

**Part I: Summary of the Independent Auditor's Results:**

- (a) Unqualified opinions were issued on the financial statements, except for the governmental activities and the General Fund, a major fund, which were qualified.
- (b) Significant deficiencies in internal control over financial reporting were disclosed by the audit of the financial statements, none of which were considered to be material weaknesses. These are reported under separate cover.
- (c) The audit did not disclose any non-compliance which is material to the financial statements.
- (d) Significant deficiencies in internal control over major programs were disclosed by the audit of the financial statements, none of which were considered to be material weaknesses.
- (e) The independent auditor's report on compliance for major programs expressed an unqualified opinion for each of the major programs.
- (f) The audit disclosed findings which were required to be reported in accordance with Office of Management and Budget Circular A-133, Section .510(a).
- (g) Major programs were as follows:
  - CFDA Number 10.557 – Special Supplemental Nutrition Program for Women, Infants, and Children
  - CFDA Number 10.558 – Child and Adult Care Food Program
  - CFDA Number 12.400 – Military Construction, National Guard
  - CFDA Number 12.401 – National Guard Military Operations and Maintenance (O&M) Projects
  - CFDA Number 14.228 – Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
  - CFDA Number 14.239 – HOME Investment Partnerships Program
  - CFDA Number 17.225 – Unemployment Insurance  
CFDA Number 17.225 – ARRA - Unemployment Insurance
  - CFDA Number 64.015 – Veterans State Nursing Home Care
  - CFDA Number 66.458 – Capitalization Grants for Clean Water State Revolving Funds
  - CFDA Number 66.468 – Capitalization Grants for Drinking Water State Revolving Funds
  - CFDA Number 81.042 – Weatherization Assistance for Low-Income Persons  
CFDA Number 81.042 – ARRA - Weatherization Assistance for Low-Income Persons



State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

- CFDA Number 84.367 – Improving Teacher Quality State Grants
- CFDA Number 84.394 – ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act
- CFDA Number 90.401 – Help America Vote Act Requirements Payments
- CFDA Number 93.558 – Temporary Assistance for Needy Families
- CFDA Number 93.563 – Child Support Enforcement  
CFDA Number 93.563 – ARRA - Child Support Enforcement
- CFDA Number 93.568 – Low-Income Home Energy Assistance
- CFDA Number 93.658 – Foster Care\_Title IV-E  
CFDA Number 93.658 – ARRA - Foster Care\_Title IV-E
- CFDA Number 93.659 – Adoption Assistance  
CFDA Number 93.659 – ARRA - Adoption Assistance
- CFDA Number 93.667 – Social Services Block Grant
- CFDA Number 93.767 – State Children’s Insurance Program
- CFDA Number 97.036 – Disaster Grants - Public Assistance (Presidentially Declared Disasters)
- Clustered Programs:
  - SNAP Cluster:
    - CFDA Number 10.551 – Supplemental Nutrition Assistance Program
    - CFDA Number 10.561 – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
    - CFDA Number 10.561 – ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
  - Child Nutrition Cluster:
    - CFDA Number 10.553 – School Breakfast Program
    - CFDA Number 10.555 – National School Lunch Program
    - CFDA Number 10.556 – Special Milk Program for Children
    - CFDA Number 10.559 – Summer Food Service Program for Children
  - WIA Cluster:
    - CFDA Number 17.258 – WIA Adult Program
    - CFDA Number 17.258 – ARRA - WIA Adult Program
    - CFDA Number 17.259 – WIA Youth Activities
    - CFDA Number 17.259 – ARRA - WIA Youth Activities
    - CFDA Number 17.260 – WIA Dislocated Workers
    - CFDA Number 17.260 – ARRA - WIA Dislocated Workers

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

Highway Planning and Construction Cluster:

- CFDA Number 20.205 – Highway Planning and Construction
- CFDA Number 20.205 – ARRA - Highway Planning and Construction
- CFDA Number 20.219 – Recreational Trails Program

Federal Transit Cluster:

- CFDA Number 20.500 – Federal Transit\_Capital Investment Grants
- CFDA Number 20.507 – Federal Transit\_Formula Grants

Highway Safety Cluster:

- CFDA Number 20.600 – State and Community Highway Safety
- CFDA Number 20.601 – Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants
- CFDA Number 20.602 – Occupant Protection
- CFDA Number 20.604 – Safety Incentive Grants for Use of Seatbelts
- CFDA Number 20.609 – Safety Belt Performance Grants
- CFDA Number 20.610 – State Traffic Safety Information System Improvement Grants
- CFDA Number 20.612 – Incentive Grant Program to Increase Motorcyclist Safety

Title I, Part A Cluster:

- CFDA Number 84.010 – Title I Grants to Local Educational Agencies
- CFDA Number 84.389 – ARRA - Title I Grants to Local Educational Agencies, Recovery Act

Special Education Cluster (IDEA):

- CFDA Number 84.027 – Special Education\_Grants to States
- CFDA Number 84.173 – Special Education\_Preschool Grants
- CFDA Number 84.391 – ARRA - Special Education Grants to States, Recovery Act
- CFDA Number 84.392 – ARRA - Special Education - Preschool Grants, Recovery Act

Vocational Rehabilitation Cluster:

- CFDA Number 84.126 – Rehabilitation Services\_Vocational Rehabilitation Grants to States
- CFDA Number 84.390 – ARRA - Rehabilitation Services - Vocational Rehabilitation Grants to States, Recovery Act

Aging Cluster:

- CFDA Number 93.044 – Special Programs for the Aging\_Title III, Part B\_Grants for Supportive Services and Senior Centers
- CFDA Number 93.045 – Special Programs for the Aging\_Title III, Part C\_Nutrition Services
- CFDA Number 93.053 – Nutrition Services Incentive Program
- CFDA Number 93.705 – ARRA - Aging Home Delivered Nutrition Services for States
- CFDA Number 93.707 – ARRA - Aging Congregate Nutrition Services for States

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

CCDF Cluster:

- CFDA Number 93.575 – Child Care and Development Block Grant
- CFDA Number 93.596 – Child Care Mandatory and Matching Funds of the  
Child Care and Development Fund

Medicaid Cluster:

- CFDA Number 93.775 – State Medicaid Fraud Control Units
- CFDA Number 93.777 – State Survey and Certification of Health Care  
Providers and Suppliers
- CFDA Number 93.778 – Medical Assistance Program
- CFDA Number 93.778 – ARRA - Medical Assistance Program

Student Financial Assistance Cluster:

(See \* on the Schedule of Expenditures of Federal Awards)

Research and Development Cluster:

(See \*\* on the Schedule of Expenditures of Federal Awards)

- (h) The dollar threshold used to distinguish between Type A and Type B programs was \$13,500,000.
- (i) The State of Iowa did not qualify as a low-risk auditee.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**Part II: Findings Related to the Financial Statements:**

**SIGNIFICANT DEFICIENCIES:**

Reported under separate cover.

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**Key to Numbering of Findings in Part III:**

Part III Example: 09-III-USDA-401-1

- 09 – Fiscal Year Finding reported in (i.e. Fiscal Year Ended June 30, 2009)
- III – Part Number of the Schedule of Findings and Questioned Costs
- USDA – Federal Agency identification. In this case, the U.S. Department of Agriculture. See table of Federal Agencies by Agency Identification on page 121.
- 401 – State Agency identification number. In this case, the Iowa Department of Human Services. See table of Iowa State Agencies by Agency Number on page 122.
- 1 – Comment Number for the Federal Agency

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**Part III: Findings and Questioned Costs For Federal Awards:**

**U.S. Department of Agriculture**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 10.551 – Supplemental Nutrition Assistance Program**

**Agency Number: 00801619956008**

**Federal Award Year: 2008, 2009**

**Iowa Department of Human Services**

**09-III-USDA-401-1**

Food Stamps - Eligibility – Federal regulations prohibit individuals who have been jailed for thirty days or more from collecting food stamp benefits while incarcerated.

United States Code Title 7, Chapter 51, Section 2020(e) states, in part, “The State agency shall establish a system and take action on a periodic basis to verify and otherwise ensure an individual who is placed under detention in a Federal, State, or local penal, correctional, or other detention facility for more than thirty days shall not be eligible to participate in the supplemental nutrition assistance program as a member of any household.” In addition, Title 7-C-21 of the Iowa Department of Human Services Employees’ Manual states, in part, “People who live in institutions which furnish over 50% of meals as part of normal services are not eligible for food assistance.”

The Department utilizes electronic access to Social Security Administration information to identify ineligible individuals. In addition, the Department receives data from the Iowa Department of Corrections to aid in identifying ineligible recipients. The extent of review of those individuals under detention at the local penal level for more than thirty days is not apparent.

Recommendation – The Department should establish appropriate procedures to ensure individuals placed in Federal, State, or local penal, correctional or other detention facilities for more than thirty days do not receive food stamp benefits.

Response and Corrective Action Planned – The Department is currently in the process of assessing various sources of data at the Federal, State, and local levels to identify the most reliable source to meet this expectation. The Department will also work with the U.S. Department of Agriculture (USDA) Food and Nutrition Service to address conflicting policies and identify a solution which will more effectively prevent incorrect benefit issuance to individuals who are in penal, correctional or other detention facilities.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

In addition, the Department is exploring the possibility of merging pertinent data from each source into a single report. Combining the data is an important step to more efficiently managing the information. It will allow case workers to access a single source and assist in eliminating duplication and discrepancies to ensure the information is acted upon appropriately.

Lastly, the Department will work with the local penal level to further clarify the roles and responsibilities of each in the determination of eligibility for benefits and in the investigation of fraudulent use of food assistance benefits.

Conclusion – Response accepted.

**CFDA Number: 10.553 – School Breakfast Program**

**Agency Number: 2006IN109943, 2007IN109943, 2008IN109943, 2009IN109943**

**Federal Award Year: 2006, 2007, 2008, 2009**

**Iowa Department of Education**

**CFDA Number: 10.555 – National School Lunch Program**

**Agency Number: 2006IN109943, 2007IN109943, 2008IN109943, 2009IN109943**

**Federal Award Year: 2006, 2007, 2008, 2009**

**Iowa Department of Education**

**09-III-USDA-282-2**

Monitoring of Subrecipient Audit Reports – Office of Management and Budget (OMB) Circular A-133 requires the Department to ensure required audit reports of subrecipients expending \$500,000 or more in federal awards are completed within nine months of the subrecipient's fiscal year end, issue a management decision on audit findings within six months of the receipt of the subrecipient's audit report and ensure the subrecipient takes timely and appropriate corrective action on all findings.

The Department has established policies and procedures for obtaining and performing desk reviews of audit reports for subrecipients which expend more than \$500,000 from the Department each year. One of twenty-three school districts tested was initially reviewed within six months of the receipt of the subrecipient's audit report, but the findings relating to the above programs were not provided to the appropriate person for further follow-up.

Recommendation – The Department should ensure audit reports for all subrecipients which receive \$500,000 or more in federal awards each year are formally reviewed in a timely manner, including appropriate follow-up.

Response and Corrective Action Planned – The Department will ensure a review of audit findings for subrecipients receiving \$500,000 occurs per regulations. The Department also assures if compliance issues are found, follow-up will occur to ensure corrections on those items.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**CFDA Number: 10.553 – School Breakfast Program**

**Agency Number: 2006IN109943, 2007IN109943, 2008IN109943, 2009IN109943**

**Federal Award Year: 2006, 2007, 2008, 2009**

**Iowa Department of Education**

**CFDA Number: 10.555 – National School Lunch Program**

**Agency Number: 2006IN109943, 2007IN109943, 2008IN109943, 2009IN109943**

**Federal Award Year: 2006, 2007, 2008, 2009**

**Iowa Department of Education**

**CFDA Number: 10.556 – Special Milk Program for Children**

**Agency Number: 2008IN109943, 2009IN109943**

**Federal Award Year: 2008, 2009**

**Iowa Department of Education**

**CFDA Number: 10.559 – Summer Food Service Program for Children**

**Agency Number: 2008IN109943, 2009IN109943**

**Federal Award Year: 2008, 2009**

**Iowa Department of Education**

**09-III-USDA-282-3**

Subrecipient Monitoring – Administrative reviews of each subrecipient are scheduled as required, but there is no independent verification all review requirements have been completed and proper follow up, if necessary, has been completed and resolved.

Recommendation – The Department should track all administrative reviews to determine whether reviews have been properly completed and review findings noted, if any, have been followed up and resolved.

Response and Corrective Action Planned – The Bureau Chief or the Chief's designee will confirm all required reviews have final closure. Follow-up will occur on compliance issues to ensure subrecipients are complying with requirements. Documentation of these actions will be maintained.

Conclusion – Response accepted.



State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**CFDA Number: 10.558 – Child and Adult Care Food Program**

**Agency Number: 2008IN202043, 2009IN202043**

**Federal Award Year: 2008, 2009**

**Iowa Department of Education**

**09-III-USDA-282-4**

Administrative Reviews – The Code of Federal Regulations, 7 CFR 226.6(m)(6), requires the Department to annually review at least 33.3% of all institutions. In addition, at least 15% of the total number of facility reviews must be unannounced. Sponsoring organizations with less than 100 facilities must be reviewed at least every three years and sponsoring organizations with more than 100 facilities must be reviewed at least once every two years.

During the fiscal year, the Department implemented a new on-line tracking system to document the administrative reviews completed. Implementation of this system was not complete at the time of testing, so we were unable to obtain complete information on the reviews performed during the year. Because of this, we were unable to determine whether 74 institutions were reviewed as required.

Recommendation – The Department should complete the implementation of the tracking system in order to monitor the total reviews completed. The Department should also monitor the list of completed reviews to determine whether reviews are being completed as required.

Response and Corrective Action Planned – Following the close of the onsite audit process, additional information on reviews completed was provided from other sources, documenting to the auditors the completion of the required number of reviews.

Enhancements to the current review tracking system are in process and scheduled for completion by September 30, 2010. When fully implemented, the system will be integrated with the electronic program application and review systems, providing for an integrated system for tracking, monitoring and summarizing review status, types of review, review completion and compliance with federal regulations. This will facilitate regular monitoring of review status from one database.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**CFDA Number: 10.558 – Child and Adult Care Food Program**

**Agency Number: 2008IN202043, 2009IN202043**

**Federal Award Year: 2008, 2009**

**Iowa Department of Education**

**09-III-USDA-282-5**

Terminated Day Care Providers – The Code of Federal regulations, 7 CFR 226.6(b)(8)(C)(ii), requires the Department to notify the USDA Food Nutrition Services Regional Office within ten days of receiving a notice of termination and disqualification of a day care home, including the name, mailing address and date of birth of each day care home provider whose agreement is terminated for cause.

For four of the five terminated home providers tested, the Department did not send termination documents to the USDA Food Nutrition Services Regional Office in a timely manner.

Recommendation – The Department should ensure the required documentation for terminated home providers is sent to the USDA Food Nutrition Services Regional Office within ten days of termination.

Response and Corrective Action Planned – The Department will ensure the required documentation for “seriously deficient” terminated home providers is sent to the USDA Food and Nutrition Service Regional Office within ten days of termination. The Department will maintain documentation of this action.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**U.S. Department of Defense**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 12.400 – Military Construction, National Guard**  
**Agency Number: W912LP-07-2-2005**  
**Federal Award Year: 2007**  
**Iowa Department of Public Defense**

**CFDA Number: 12.401 – National Guard Military Operations and Maintenance (O&M)**  
**Projects**  
**Agency Number: W912LP-08-2, W912LP-09-2**  
**Federal Award Year: 2008, 2009**  
**Iowa Department of Public Defense**

**09-III-DOD-582-1**

Disposition of Equipment – Significant changes were made to Chapter 7 of the Cooperative Agreement regulations, as noted in the National Guard Regulations (NGR) 5.1, effective April 3, 2008, which document policies and procedures regarding equipment. One of the changes instituted requires United States Property and Fiscal Office (USPFO) authorization for the disposition of equipment purchased with federal funds. The Department did not obtain USPFO authorization for disposed equipment purchased with federal funds.

Recommendation – The Department should establish policies and procedures necessary to comply with the National Guard Regulations.

Response and Corrective Action Planned – The Department is tracking equipment purchased with federal funds and is now obtaining USPFO authorization for disposed equipment purchased with federal funds. Documentation is maintained in the Comptroller's Office.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**CFDA Number: 12.401 – National Guard Military Operations and Maintenance (O&M)  
Projects**

**Agency Number: W912LP-08-2, W912LP-09-2**

**Federal Award Year: 2008, 2009**

**Iowa Department of Public Defense**

**09-III-DOD-582-2**

Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of those funds. As stated in the Cash Management Improvement Act (CMIA) Agreement, the National Guard Military Operations and Maintenance (O&M) Projects program is funded on a pre-issuance basis. This means federal draws are to be requested so they are not deposited more than three days prior to the date of disbursement.

A review of the Department's ledgers and cash management system identified draws are made on a reimbursement basis rather than a pre-issuance basis.

The Iowa Department of Administrative Services – State Accounting Enterprise has negotiated use of the post-issuance method in the fiscal year 2010 CMIA agreement for CFDA No. 12.401.

Response and Corrective Action Planned – Department response not requested.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**U.S. Department of Housing and Urban Development**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 14.228 – Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii**

**Agency Number: B-07-DC-19-0001, B-08-DC-19-0001, B-09-DC-19-0001**

**Federal Award Year: 2007, 2008, 2009**

**Iowa Department of Economic Development**

**09-III-HUD-269-1**

Subrecipient Monitoring – Under the Community Development Block Grant (CDBG) program, housing rehabilitation grants may only be awarded to local governments. A local government may administer the program or may enter into a subrecipient agreement with an administrative entity, such as a Council of Governments, to administer the program. When a local government enters into such an agreement, the government effectively passes down all federal requirements of the program to the administrative entity, except for approving final reports and requesting funds. The agreement may not identify the administrative entity as a subrecipient when, in fact, the administrative entity becomes a subrecipient and must comply with CDBG program and OMB Circular A-133 requirements upon entering into the agreement. In addition, upon entering into the agreement, the local government is responsible for monitoring the administrative entity for compliance with CDBG program and OMB Circular A-133 requirements.

The Department has not appropriately identified the relationship between the local governments and Council of Governments administering the program as a subrecipient relationship. The Department defined activities performed relating to general administration and technical services activities as a vendor relationship. However, the guidelines adopted for general administration and technical services include activities of a subrecipient.

In addition, adequate monitoring of the Council of Governments is not performed when the Council of Governments is a subrecipient.

Recommendation – The Department should adopt or revise policies and procedures to reflect subrecipient monitoring procedures required under OMB Circular A-133. Also, the Department should establish procedures to evaluate the relationship between local governments and Council of Governments to properly identify subrecipient versus vendor relationships.

Response and Corrective Action Planned – The Department funds a substantial number of projects under the Community Development Block Grant (CDBG) program each year. These projects are managed and administered by a number of parties and in a variety of ways.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

In the cases where a Council of Governments (COG) is utilized by a Unit of Local Government, one of three instances can occur:

- The COG performs only general administration functions.
- The COG performs both general administration and technical services functions.
- The COG administers the grant on behalf of the Unit of Local Government.

When the COG performs only a general administration function, the Department classifies this relationship as a vendor relationship. In instances where general administration and technical services functions are being performed, the classification of the relationship is dependent on the substance of the decision making being provided under the technical services. When the COG administers the grant on behalf of the Unit of Local Government, the Department classifies this relationship as a subrecipient.

In instances where the COG is providing both general administration and technical services the Department will work with the COGs and Units of Local Government to determine and define the level of involvement being provided and implement appropriate measures such as new subrecipient agreements, monitoring and review to ensure all parties are in compliance with OMB Circular A-133.

Conclusion – Response accepted.

**CFDA Number: 14.228 – Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii**

**Agency Number: B-08-DF-19-0001**

**Federal Award Year: 2008**

**Iowa Department of Economic Development**

**09-III-HUD-269-2**

Subrecipient Monitoring – OMB Circular A-133 requires a pass-through entity to be responsible for monitoring the activities of its subrecipients, as necessary, to ensure federal awards are used for authorized purposes in compliance with laws, regulations and provisions of the contract or grant.

No on-site monitoring has been performed on the Jumpstart Small Business program. Since monitoring has not been performed, eligibility requirements may not have been met for the Jumpstart Small Business program, along with other compliance requirements under OMB Circular A-133.

Recommendation – The Department should ensure adequate monitoring of subrecipients is completed as required by OMB Circular A-133.

Response and Corrective Action Planned – The Department performed on-site monitoring of the Jumpstart Small Business Program during February 2010 to determine if requirements under OMB Circular A-133, including eligibility requirements, were met. The findings of the monitoring visit are currently being reviewed by the Department and any necessary corrective action will be reviewed with the City of Cedar Rapids.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**CFDA Number: 14.228 – Community Development Block Grants/State’s Program and  
Non-Entitlement Grants in Hawaii**

**Agency Number: B-08-DF-19-0001**

**Federal Award Year: 2008**

**Iowa Department of Economic Development**

**09-III-HUD-269-3**

Allowable Costs – OMB Circular A-87 requires all charges to a federal grant represent eligible activities under Section 105(a) of the Housing and Community Development Act of 1974, including administrative costs.

One transaction tested included a purchase which did not meet the guidelines for allowable costs for the program.

Recommendation – The Department should review administrative expenditures to ensure the expenditures are allowable under federal guidelines.

Response and Corrective Action Planned – The Department feels the purchase in question falls under the “Employee, Morale, Health, and Welfare” section of allowable costs per Circular A-87. However, in the future, the Department will review guidelines and consult with both the Department of Administrative Services – State Accounting Enterprise and the Office of Auditor of State regarding such purchases.

Conclusion – Response accepted.

**CFDA Number: 14.228 – Community Development Block Grants/State’s Program and  
Non-Entitlement Grants in Hawaii**

**Agency Number: B-08-DF-19-0001**

**Federal Award Year: 2008**

**Iowa Department of Economic Development**

**09-III-HUD-269-4**

Duplication of Benefits – Section 312 of the Robert T. Stafford Disaster Assistance and Emergency Relief Act “prohibits any person, business concern or other entity from receiving financial assistance with respect to any part of a loss resulting from a major disaster as to which he has received financial assistance under any other program or from insurance or any other source.” The Act also stipulates “funds may not be used for activities reimbursable by or for which funds have been made available by the Federal Emergency Management Agency or by the Army Corps of Engineers.” The Supplemental Appropriations Act of 2008 requires procedures be established to prevent recipients from receiving any duplication of benefits to prevent fraud or abuse of funds.

The Department did not establish the Duplication of Benefits system until January 11, 2010 for the Jumpstart Small Business program. Since the Duplication of Benefits system had not been established, the Department was unable to correctly monitor and determine whether recipients were receiving any duplication of benefits to prevent fraud or abuse of funds.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

Recommendation – In order to prevent fraud, waste, abuse and duplication of benefits, the Department should establish a system monitoring duplication of benefits for the Jumpstart Small Business program. The Department should ensure the award calculations and duplication of benefits review are correct and verify other awards with the awarding recipient.

Response and Corrective Action Planned – The Department has developed a system to monitor the duplication of benefits for businesses receiving awards prior to establishing the Duplication of Benefits system on January 11, 2010. It is anticipated most businesses receiving Jumpstart Small Business funding will be eligible for funding under one of the new business programs. As applications are received for the new business programs, a Duplication of Benefits check will be conducted for each business not previously reviewed.

Conclusion – Response accepted.

**CFDA Number: 14.228 – Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii**

**Agency Number: B-08-DF-19-0001**

**Federal Award Year: 2008**

**Iowa Department of Economic Development**

**09-III-HUD-269-5**

Eligibility – Under the Jumpstart Small Business program, eligible recipients include businesses located within a presidentially declared disaster area which sustained economic damage resulting from the 2008 disasters. The maximum loan which may be awarded is 25% of the approved loan amount by an accredited institution, which is not to exceed \$50,000. An additional \$5,000 may also be awarded to the business for energy efficiency purchases.

Two instances were noted in which a loan was made without having a proper loan approval agreement uploaded to the Department’s Service Point Database. Four instances were noted where the loan exceeded the approved loan amount. In addition, two instances were noted where awards for energy efficiency did not include the proper documentation in the Service Point Database. Also, one instance was noted in which the energy efficiency funds were given to an unallowable recipient.

Recommendation – The Department should establish procedures to monitor the Jumpstart Small Business program to ensure funds are properly awarded.

Response and Corrective Action Planned – The Department agrees in two instances Service Point does not contain proper documentation to support the additional payments. However, during the on-site monitoring visit of the Jumpstart Small Business program it was determined in both instances documentation of additional loan information was retained in the file maintained by the City of Cedar Rapids. The Department requested the City upload this information to the Service Point Database at their earliest convenience.



State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

The Department agrees in four instances disbursements exceeded the eligible amount of award. The Department reviewed these instances during the on-site monitoring visit of the Jumpstart Small Business program and based on the information retained in the file maintained by the City, the Department has requested the City follow up with these businesses to determine the best course of action. The Department hopes to have this issue resolved by June 30, 2010.

Energy Efficiency award documentation will be reviewed by Department personnel before the end of March 2010. At that time, the Department will determine if excessive or unallowable expenditures were made and will determine, with the City of Cedar Rapids how to recapture any funds necessary.

Conclusion – Response accepted.

**CFDA Number: 14.228 – Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii**

**Agency Number: B-07-DC-19-0001, B-08-DC-19-0001, B-09-DC-19-0001**

**Federal Award Year: 2007, 2008, 2009**

**Iowa Department of Economic Development**

**CFDA Number: 14.239 – HOME Investment Partnerships Program**

**Agency Number: M-07-SG-19-0001, M-08-SG-19-0001, M-09-SG-19-0001**

**Federal Award Year: 2007, 2008, 2009**

**Iowa Department of Economic Development**

**09-III-HUD-269-6**

Performance and Evaluation Report (OMB No. 2506-0085) – An annual Performance and Evaluation Report is due from each federal grantee within 90 days of the close of its program year in a format suggested by the U.S. Department of Housing and Urban Development (HUD). Among other factors, the report is to include a description of the use of funds during the program year and an assessment of the grantee’s use for the priorities and objectives identified in its plan.

The Department’s 2008 Annual Performance and Evaluation Report initially submitted to HUD included a section for Non-Housing Community Development which was not updated from the prior year with 2008 data.

Recommendation – The Department should review the Annual Performance and Evaluation Report prior to submission to ensure accurate reporting of the Department’s performance measures.

Response and Corrective Action Plan – The Department reviews the Annual Performance and Evaluation Report prior to submission and will continue to do so in the future. However, during review of the 2008 report this error was not corrected. The Department will strive to ensure all errors are noted and corrected during the review process in the future.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**U.S. Department of Labor**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 17.225 – Unemployment Insurance**

**Agency Number: REEDACT03-13-2002**

**Federal Award Year: 2002**

**Iowa Department of Workforce Development**

**09-III-DOL-309-1**

Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of those funds. As stated in the CMIA Agreement, the Unemployment Insurance (UI) program is funded on a pre-issuance basis. This means federal draws are to be requested so they are not deposited more than three days prior to the date of disbursement.

A review of the Department's ledgers and cash management system identified five of thirty-three payroll draws for UI-Reed Act were not drawn within the proper time period. In addition, one of thirty-nine payroll draws for UI-Reed Act were deposited subsequent to the date of disbursement.

Recommendation – The Department should ensure federal funds are drawn in amounts sufficient to cover current needs and are disbursed in a timely manner without carrying excessive daily balances.

Response and Corrective Action Planned – The Department will continue to monitor the requests for funds on the UI-Reed Act programs and time deposits as close to the date of disbursement as is possible. In most all cases, the costs have been incurred during the three day window prior to disbursement. However, if the cost allocation software does not function properly, then the costs incurred against UI-Reed Act do not get posted as such on the books of account, on the date we anticipated. In other words, the costs may have occurred but just not appear on the accounting records until a day after they were actually paid. We will continue to work with the state accounting technical support team to get cost allocation running and posted in a timely manner. Employee leave and other personnel issues also cause funds to be drawn earlier or later than what would be our normal operation. We will take immediate steps to work at resolving those situations. This will include ensuring back-up personnel are assigned to cover the daily draw downs and work with the Iowa Department of Administrative Services to ensure cost allocation transactions are posted each night.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**CFDA Number: 17.225 – Unemployment Insurance**

**Agency Number: REEDACT03-13-2002**

**Federal Award Year: 2002**

**Iowa Department of Workforce Development**

**09-III-DOL-309-2**

Record Retention – The Code of Federal regulations, 29 CFR 97.42, requires supporting documentation for all expenditures be retained for three years after the final expenditure report. The Department is administering the Unemployment Insurance Tax Redesign Project, which is still in progress. During a review of this project, certain documentation supporting the project costs was not available or had not been consistently retained.

Recommendation – The Department should ensure records supporting project costs are retained in compliance with federal requirements.

Response and Corrective Action Planned – All involved on the project have been informed standard records retention is not to be followed on 2002 Reed Act funds. Instead of maintaining records for three years, we will continue to maintain all Reed Act records until three years after the final expenses are incurred. Longer if there are any outstanding issues in regards to those funds. Notifications have been made to the appropriate individuals and divisions.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**U.S. Department of Transportation**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 20.205 – Highway Planning and Construction**

**Agency Number: None**

**Federal Award Year: 2009**

**Iowa Department of Transportation**

**09-III-DOT-645-1**

Monitoring of Subrecipient Audit Reports – OMB Circular A-133 requires the Department to ensure required audit reports of subrecipients expending \$500,000 or more in federal awards are completed within nine months of the subrecipient's fiscal year end, issue a management decision on audit findings within six months of the receipt of the subrecipient's audit report and ensure the subrecipient takes timely and appropriate corrective action on all findings.

The Department has established policies and procedures for obtaining and performing desk reviews of audit reports for subrecipients which expend more than \$500,000 from the Department each year. Due to staff turnover and the timing of filling the position responsible for the review of subrecipient audit reports, there continued to be a backlog of subrecipient desk reviews of audit reports which were not reviewed timely.

Recommendation – The Department should ensure audit reports for all subrecipients which receive \$500,000 or more in federal awards each year are formally reviewed in a timely manner, including appropriate follow-up. The Department should also consider cross-training employees to perform subrecipient desk reviews of audit reports during staff turnover and leave.

Response and Corrective Action Planned – Corrective action has been taken. The position has been filled and the backlog has been reduced.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**CFDA Number: 20.205 – ARRA - Highway Planning and Construction**

**Agency Number: None**

**Federal Award Year: 2009**

**Iowa Department of Transportation**

**09-III-DOT-645-2**

Schedule of Expenditures of Federal Awards – To maximize the transparency and accountability of funds authorized under the American Recovery and Reinvestment Act (ARRA) of 2009, recipients are required to separately identify the expenditures of federal awards under ARRA for reporting on the Schedule of Expenditures of Federal Awards (SEFA).

The Department did not include \$8,296,911 of accrual period ARRA expenditures in the ARRA program line item for preparation of the SEFA. Also, the Department did not report ARRA pass-through funds awarded to subrecipients. Adjustments were subsequently made by the Department to properly report these amounts.

Recommendation – The Department should ensure all ARRA activity and subrecipient pass-through amounts are properly identified and reported on the SEFA.

Response and Corrective Action Planned – Corrective action has been taken.

Conclusion – Response accepted.

**CFDA Number: 20.500 – Federal Transit Capital Investment Grants**

**Agency Number: IA-03-0104-375-06, IA-04-0105-375-05, IA-04-0105-375-07,  
IA-04-0113-375-07**

**Federal Award Year: 2006, 2007**

**State University of Iowa – Passed through Iowa Department of Transportation**

**09-III-DOT-619-3**

Segregation of Duties – Cash Receipts – One important aspect of internal control is segregation of duties among employees to prevent an individual employee from handling duties that are incompatible. The same employee completed, approved, sent the request for the contract payment forms to the Iowa Department of Transportation and received the check when received.

Recommendation – The University should develop policies and procedures to ensure proper segregation of duties relating to the request and receipt of contract payments.

Response and Corrective Action Planned – The University Cash Handling Policy requires proper segregation of duties to ensure the individual requesting funds not have responsibility for the receipt of funds. The University has established a central unit, the Grant Accounting Office, to carry out cash management responsibilities associated with the funding of sponsored projects. The Grant Accounting Office has procedures in place that assigns responsibility for requesting funds and receiving funds to separate individuals within the department.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

In the future, the Grant Accounting Office will be responsible for requesting and receiving funds associated with the Federal Transit Capital Investment Grants.

Conclusion – Response accepted.

**CFDA Number: 20.600 – State and Community Highway Safety**

**Agency Number: None**

**Federal Award Year: 2008, 2009**

**Iowa Department of Public Safety**

**CFDA Number: 20.601 – Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants**

**Agency Number: None**

**Federal Award Year: 2007, 2008**

**Iowa Department of Public Safety**

**CFDA Number: 20.602 – Occupant Protection**

**Agency Number: None**

**Federal Award Year: 2006, 2007, 2008**

**Iowa Department of Public Safety**

**CFDA Number: 20.604 – Safety Incentive Grants for Use of Seatbelts**

**Agency Number: None**

**Federal Award Year: 2005**

**Iowa Department of Public Safety**

**CFDA Number: 20.609 – Safety Belt Performance Grants**

**Agency Number: None**

**Federal Award Year: 2006, 2007**

**Iowa Department of Public Safety**

**CFDA Number: 20.610 – State Traffic Safety Information System Improvement Grants**

**Agency Number: None**

**Federal Award Year: 2007, 2008**

**Iowa Department of Public Safety**

**CFDA Number: 20.612 – Incentive Grant Program to Increase Motorcyclist Safety**

**Agency Number: None**

**Federal Award Year: 2006, 2007**

**Iowa Department of Public Safety**

**09-III-DOT-595-4**

Suspension and Debarment – OMB Circular A-133 states the Department is prohibited from contracting with or making awards under covered transactions to parties who are suspended or debarred. The Department did not determine and has not established procedures to ensure transactions are with contractors who are not suspended or debarred.

Recommendation – The Department should establish and implement procedures to ensure transactions are with contractors who are not suspended or debarred.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

Response and Corrective Action Planned – The Department will include a suspension and debarment clause in all federal contracts issued by June 30, 2010.

Conclusion – Response accepted.

**CFDA Number: 20.610 – State Traffic Safety Information System Improvement Grants**

**Agency Number: PAP-09-040**

**Federal Award Year: 2009**

**Iowa Department of Transportation - Passed through Iowa Department of Public Safety**

**CFDA Number: 20.612 – Incentive Grant Program to Increase Motorcyclist Safety**

**Agency Number: PAP-09-2010**

**Federal Award Year: 2009**

**Iowa Department of Transportation - Passed through Iowa Department of Public Safety**

**09-III-DOT-645-5**

Procurement, Suspension and Debarment – OMB Circular A-133 states the Department is prohibited from contracting with or making subawards under covered transactions to parties which are suspended or debarred. The Department has established procedures to ensure transactions which go through the Office of Contracts are to contractors which are not suspended or debarred. The Department has also established procedures for requests for proposals (RFP's) processed through the Purchasing Department which includes language for procurements when it is known federal funds will be utilized which requires vendors to certify they are not suspended or debarred. Contracts and RFP's may be supplemented with a letter indicating the vendor has been checked to ensure they are not suspended or debarred.

During testing, we noted contracts and/or RFP's which had not been processed through the Purchasing Department and certain contracts and/or RFP's could not be located to determine whether the contract included the standard language requiring vendors to certify they are not suspended or debarred. Additionally, there were no verification procedures performed of vendors for suspension or debarment done by other departments outside of the Purchasing Department.

Recommendation – The Department should ensure established policies and procedures are followed by including the appropriate language in the contracts or by performing verification for covered transactions by checking the Excluded Parties List System at <http://epls.arnet.gov>.

Response and Corrective Action Planned – We will comply with the recommendation.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**National Science Foundation**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 47.070 – Computer and Information Science and Engineering**

**Agency Number: 304804720007451**

**Federal Award Year: 2009**

**Iowa State University**

**09-III-NSF-620-1**

High Performance Computer (HPC) – OMB Circular A-110 states, in part, recipients will make available, on request, a pre-award review if the procurement is expected to exceed \$25,000 and is to be awarded without competition. The University's proposal to the National Science Foundation (NSF) for a HPC stated a competitive bidding process would be utilized to obtain maximum value from the award and, therefore, a pre-award review was not made available.

The HPC, at a cost of \$1,145,982, was not competitively bid, but rather was purchased through a process referred to as "best source" justification. The University does not have a written policy to document this procedure.

In addition, annual HPC utility costs estimated at approximately \$200,000 were not identified when the purchase was approved by the Executive Director of the Iowa Board of Regents.

Recommendation – The University should contact the National Science Foundation for resolution of this matter.

Also, the University should develop a written policy describing appropriate uses of the "best source" justification if its use is continued. Additionally, incidental costs, if significant, should be estimated and made available to approving authorities.

Response and Corrective Action Planned – As noted above, OMB Circular A-110, Section 44(e), does not require specific approval from the funding agency for sole source procurements exceeding the small purchase threshold. For this procurement, ISU followed its institutional policy related to procurement analysis and records, in compliance with A-110, Section 46. This procurement analysis is retained as part of the procurement record and includes the required basis for the contractor selection, justification for lack of competition and basis for the award cost.



State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

While notification to NSF is not required, ISU will follow the audit recommendation and provide the NSF contracting officer with the procurement analysis documentation. In the case of the vendor order, our analysis determined only this vendor could offer researchers access to computing time on one of the most powerful research supercomputers in the world. In addition, this vendor included its Center of Excellence, which provides the ability to collaborate with other researchers in a manner that would not otherwise be available. Both of these are unique opportunities that greatly enhanced and strengthened the NSF project and could not be provided by any other source, making it a sole source. Analysis and due diligence included a review of the marketplace to determine whether there would be value in competitively bidding the purchase and considered the cost of high performance computing hardware that had previously been bid. Because other manufacturers make high performance computing equipment but cannot also offer the enhancements and access noted above, we termed it a best source justification rather than a sole source justification. This process is consistent with the sole source process, which is already documented in existing policy. In the future we will refer to these justifications as sole source justifications.

The operating cost issues were discussed and there was an understanding the units involved would need to build those costs into their operating budgets. Additionally, a new process has been put into place by Purchasing and Facilities, Planning and Management to ensure the appropriate fund approving authorities are advised when equipment may have a significant impact on operational costs.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**U.S. Environmental Protection Agency**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 66.458 – Capitalization Grants for Clean Water State Revolving Funds**  
**Agency Number: C519000107**  
**Federal Award Year: 2009**  
**Iowa Department of Natural Resources**

**CFDA Number: 66.468 – Capitalization Grants for Drinking Water State Revolving Funds**  
**Agency Number: F599759307**  
**Federal Award Year: 2009**  
**Iowa Department of Natural Resources**

**09-III-EPA-542-1**

Federal Financial Reports – Per Title VI, Section 606 of the Clean Water and Safe Water Drinking Acts, states are required to submit an annual report each fiscal year not later than 90 days after the end of each fiscal year. The Clean Water State Revolving Fund (CWSRF) and Drinking Water State Revolving Fund (DWSRF) report was submitted twelve days late.

Recommendation – The Department should develop procedures to ensure annual reports are submitted within 90 days after the end of the reporting period.

Response and Corrective Action Planned – Iowa Finance Authority (IFA) provides the financial information to the Department for this report. This information was reconciled and ready on September 30, 2009 when the report was due, but that did not allow enough time to incorporate it and submit the report by the deadline. The report was submitted twelve days late which was a significant improvement over last year. A new staff person at IFA assisted with the financial reporting this year. Although IFA is aware of the submittal deadline, the new staff person now knows what it takes to provide the information needed and plans to begin work on the annual reporting information sooner next year. We expect to file the 2010 annual report on time.

Conclusion – Response accepted.

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Schedule of Findings and Questioned Costs

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**U.S. Department of Energy**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 81.042 – Weatherization Assistance for Low-Income Persons**

**Agency Number: DE-FG-45-04R530680, DE-EE0000128**

**Federal Award Year: 2008, 2009**

**Iowa Department of Human Rights**

**09-III-DOE-379-1**

Program and Fiscal Monitoring – The Department’s State Weatherization Plan submitted to the U.S. Department of Energy requires both program and fiscal monitoring to be performed. The weatherization plan further requires written program monitoring and fiscal monitoring reports to be sent to the subrecipient within 30 days of the review being completed.

Section III.6.3.3 of the Department’s State Weatherization Plan states, “If a subgrantee had no major program monitoring findings, the state may, at its discretion, choose not to conduct monitoring of the subgrantee’s program operations the following year.”

The Department did not monitor the program operations component for six subrecipient agencies because the agencies did not have prior year findings. Documentation for the designation and justification of the subrecipients not monitored was not included in the grantee monitoring plan. Of the twelve agencies reviewed by the Department, four program monitoring reports were not sent to the subrecipients within 30 days of the review being completed.

In addition, eight of the eighteen fiscal monitoring reports tested were not sent to the subrecipient within 30 days of the fiscal review being completed.

Recommendation – The Department should establish and follow policies to ensure agencies with no prior year program monitoring findings have supporting documentation in the monitoring folder stating the reason the program monitoring review was not completed for the current program year. The Department should also ensure program and fiscal monitoring reports are sent in a timely manner.

Response and Corrective Action Planned – If the Department decides not to conduct monitoring of a subrecipient’s program operations, the Department will document the reason why in the monitoring plan. Also, every effort will be made to ensure program and fiscal monitoring reports are sent in a timely manner.

Conclusion – Response accepted.

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For the Year Ended June 30, 2009

**CFDA Number: 81.042 – Weatherization Assistance for Low-Income Persons**

**Agency Number: DE-FG45-04R530680, DE-EE0000128**

**Federal Award Year: 2008, 2009**

**Iowa Department of Human Rights**

**09-III-DOE-379-2**

On-Site Home Inspections – The Department is required by the State Plan to perform inspections of weatherized homes. Inspections are to be completed on at least 5% of the houses completed during the program year. Inspection reports are to be completed on each house and sent to the subgrantee within 30 days of the date of the inspection. If the inspection report requires corrective work by the subgrantee, the corrective work must be completed within 45 days of receiving the report.

For three of the six Community Action Agency (CAA) home inspection folders reviewed, the required corrective action by the CAA was not reported by the due date.

Recommendation – The Department should establish procedures to ensure corrective action is reported by the Community Action Agencies within the required due dates.

Response and Corrective Action Planned – The Department will monitor this more closely to ensure corrective actions are reported by the due dates.

Conclusion – Response accepted.

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For the Year Ended June 30, 2009

**U.S. Department of Education**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 84.010 – Title I Grants to Local Educational Agencies**

**Agency Number: S010A070015, S010A080015**

**Federal Award Year: 2008, 2009**

**Iowa Department of Education**

**09-III-USDE-282-1**

Monitoring of Subrecipient Audit Reports – OMB Circular A-133 requires the Department to ensure required audit reports of subrecipients expending \$500,000 or more in federal awards are completed within nine months of the subrecipient's fiscal year end, issue a management decision on audit findings within six months of the receipt of the subrecipient's audit report and ensure the subrecipient takes timely and appropriate corrective action on all findings.

The Department has established policies and procedures for obtaining and performing desk reviews of audit reports for subrecipients which expend more than \$500,000 from the Department each year. For one of twenty-three school districts tested, the Department did not follow up on the audit findings related to the above program.

Recommendation – The Department should ensure audit reports for all subrecipients which receive \$500,000 or more in federal awards each year are formally reviewed in a timely manner, including appropriate follow-up.

Response and Corrective Action Planned – The Department will ensure a review of audit findings for subrecipients receiving \$500,000 occurs per statute. The Department also assures if compliance issues are found, follow-up will occur to ensure corrections on those items.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**CFDA Number: 84.010 – Title I Grants to Local Educational Agencies**  
**Agency Number: S010A070015, S010A080015**  
**Federal Award Year: 2008, 2009**  
**Iowa Department of Education**

**CFDA Number: 84.027 – Special Education Grants to States**  
**Agency Number: H027A060097, H027A070097, H027A080097**  
**Federal Award Year: 2007, 2008, 2009**  
**Iowa Department of Education**

**CFDA Number: 84.367 – Improving Teacher Quality State Grants**  
**Agency Number: S367A070014, S367A080014**  
**Federal Award Year: 2008, 2009**  
**Iowa Department of Education**

**09-III-USDE-282-2**

Payroll Distribution – OMB Circular A-87 states employees who work on multiple programs will distribute their time based on actual activity. Budget estimates or other distribution percentages determined before the services are performed do not qualify as support. Several employees of the Department work on more than one federal program, so their time is allocated to federal programs based on time charged on their timesheet. These employees receive a letter every fiscal year documenting the percentage of time they are expected to work on each federally funded program. The employee is to record actual hours worked on each program on their timesheet.

For ten of twenty-five timesheets tested, it appeared the recorded hours were based on the predetermined rate rather than the actual hours.

Recommendation – The Department should ensure employees record actual hours worked on each federal program rather than the predetermined rate.

Response and Corrective Action Planned – The Department will work with these work units to ensure time reporting reflects actual time spent on these federal programs during each time period.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**CFDA Number: 84.010 – Title I Grants to Local Educational Agencies**

**Agency Number: S010A070015, S010A080015**

**Federal Award Year: 2008, 2009**

**Iowa Department of Education**

**CFDA Number: 84.027 – Special Education Grants to States**

**Agency Number: H027A060097, H027A070097, H027A080097**

**Federal Award Year: 2007, 2008, 2009**

**Iowa Department of Education**

**CFDA Number: 84.173 – Special Education Preschool Grants**

**Agency Number: H173A060102, H173A070102, H173A080102**

**Federal Award Year: 2007, 2008, 2009**

**Iowa Department of Education**

**CFDA Number: 84.367 – Improving Teacher Quality State Grants**

**Agency Number: S367A070014, S367A080014**

**Federal Award Year: 2008, 2009**

**Iowa Department of Education**

**09-III-USDE-282-3**

Appeal Board Claims – The Department performs certain procedures after September 1 of each year to identify additional accounts payable which were not included as expenditures on the Integrated Information for Iowa (I/3) system. However, at June 30, 2009 there were approximately \$5.8 million in requests for payments submitted by subrecipients, of which approximately \$151,000 pertained to the Title I Grants to Local Educational Agencies, approximately \$38,000 pertained to the Special Education Cluster and approximately \$2.5 million pertained to the Improving Teacher Quality State Grants, which were not reported to the Iowa Department of Administrative Services - State Accounting Enterprise.

Recommendation – The Department should obtain and process requests for payments from subrecipients timely or the Department should consider estimating payables to more accurately report payables at year end.

Response and Corrective Action Planned – The Department is concerned as well about the volume of appeal board claims processed in the last appeal board window. There are several factors contributing to this issue. Everyone, including the Department and external subrecipients, has less staff this year than they've had in the past. Increased workloads with less staff contributes to slower processing time, both from the vendors/subrecipients in terms of invoicing and in the Department in terms of processing work through both the program bureaus and internal operations. Additionally, some activities simply don't fit well into a fiscal year accounting system. Internal operations has no control over when the billed activities occur in the field and, consequently, we pay as we get claims up to the window when we no longer can pay. The Department has also experienced a good amount of turnover in key positions on the program side and internal operations. This transition leads to lags while capacity is built.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

All of that serves as an explanation and not an excuse. The Department does want to reduce the number of late claims in the system because that is the right way to conduct business. Several events are in process that should work to improve this situation over time. We are still in the process of developing updated contracting and claims manuals for all staff to use. These manuals will standardize processes and identify the steps needed to properly enact a contract or to process a claim. Internal operations is also providing monthly information to all bureaus on unexpended balances and expenditures against the budget for the fiscal year. Internal operations is taking a more aggressive approach to stagnant pending claims by supplying more notice both to program staff and to subrecipients. The Chief Financial Officer (CFO) is also taking a firmer approach to holding program staff and vendors to the conditions of contracts and grants, which means some late payments that went through in the past will be denied if the vendor is not complying with the agreed-upon conditions of payment.

Conclusion – Response accepted.

**CFDA Number: 84.126 – Rehabilitation Services\_Vocational Rehabilitation Grants to States**

**Agency Number: None**

**Federal Award Year: 2009**

**Iowa Department for the Blind**

**09-III-USDE-131-4**

Schedule of Expenditures of Federal Awards – Federal revenues and the corresponding expenditures reported in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2009 are overstated by \$496,000 due to the Department not properly identifying and accruing revenue during the prior fiscal year. The amount of reimbursement received for the expenditures pertaining to fiscal year 2008 was recorded for fiscal year 2009 reporting.

Recommendation – The Department should review its procedures to ensure all revenues and expenditures are evaluated for proper year-end cutoff, accrual and reporting.

Response and Corrective Action Planned – The Department has reviewed this procedure and will report accrued revenue as a receivable as of and for the year ended June 30 as recommended. However, the year covered by the matching requirement under federal law ends on September 30, and the Department properly met this requirement in each year. There is no requirement for any contrived shorter period we rigidly apply either the statutory maximum federal share or the statutory minimum state share provided for the grant term we match what we apply to the federal share of outlays. Not only is this not required by either law or regulation, it is not even practical for purposes of administering the budget, especially at times when we have overmatched the grant because of the relationship between our cost structure and what the available federal share will support.

Conclusion – Response accepted.



State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**CFDA Number: 84.126 – Rehabilitation Services\_Vocational Rehabilitation Grants to States**

**Agency Number: H126A080020, H126A090020**

**Federal Award Year: 2008, 2009**

**Iowa Department of Education - Division of Vocational Rehabilitation Services**

**09-III-USDE-283-5**

Cash Management – Effective cash management procedures provide for minimizing the amount of time between drawdown/request for federal funds and the disbursement of those funds. As stated in the CMIA Agreement, the Rehabilitation Services program is funded on a pre-issuance basis. This means federal draws are to be requested so they are not deposited more than three days prior to the date of the disbursement.

A review of the Department's ledgers and cash management system identified the Department routinely draws on a reimbursement basis rather than a pre-issuance basis.

Recommendation – The Department should develop and implement procedures to ensure federal funds are requested on a pre-issuance basis rather than a reimbursement basis.

Response and Corrective Action Planned – Iowa Vocational Rehabilitation Services cash management systems, policies and procedures have been revised in response to this audit comment. Federal funds for the vocational rehabilitation program will be drawn on a pre-issuance basis to the extent reasonably possible. Unforeseen automated transfers (expenditures) may continue to cause draws of federal funds to occur on a reimbursement basis infrequently.

Conclusion – Response accepted.

**CFDA Number: 84.126 – Rehabilitation Services\_Vocational Rehabilitation Grants to States**

**Agency Number: H126A070020**

**Federal Award Year: 2007**

**Iowa Department of Education – Division of Vocational Rehabilitation Services**

**09-III-USDE-283-6**

Grant Management – Rehabilitation Services Administration (RSA) is conducting a review of the program identified above. A report will be issued by RSA when the review is completed. The report will include any recommendations, questioned costs and other concerns identified. In addition, the results will be disclosed within the subsequent year's Schedule of Findings and Questioned Costs.

Response and Corrective Action Planned – Department response not requested.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**CFDA Number: 84.126 – Rehabilitation Services\_Vocational Rehabilitation Grants to States**

**Agency Number: H126A080020, H126A090020**

**Federal Award Year: 2008, 2009**

**Iowa Department of Education – Division of Vocational Rehabilitation Services**

**09-III-USDE-283-7**

Eligibility – The Code of Federal Regulations, 34 CFR 361.41, states, in part, “Once an individual has submitted an application for vocational rehabilitation services... an eligibility determination must be made within 60 days.” In two of twenty-five case files tested, eligibility determination was not completed within 60 days of the application and no eligibility extension was on file. The R-413 form is completed to certify an individual is or is not eligible for vocational rehabilitation services. One of twenty-five case files tested did not have an R-413 Face Sheet form, so it could not be determined if eligibility determination was completed within 60 days. One of twenty-five case files tested did not have an R-413 Face Sheet form signed and dated by the counselor, so it could not be determined if eligibility determination was completed within 60 days.

Each individual determined to be eligible for services provided by the Department must have an individualized plan for employment (IPE). The Code of Federal Regulations, 34 CFR 361.45, states, in part, “The IPE is reviewed at least annually by a qualified vocational rehabilitation counselor.” One of twenty-five case files tested did not have documentation the Department reviewed the case at least annually.

Case files are required to contain an R-406 Financial Inventory form. One of twenty-five case files tested did not contain a R-406 Financial Inventory form.

Recommendation – The Department should develop and implement procedures to ensure proper documentation is maintained in case files for determining eligibility.

Response and Corrective Action Planned – Effective immediately a checklist has been included in the case record and is the first item shown when opening a hard copy case. The checklist requires each time a person handles the case record it is reviewed to determine if the necessary documents and case management requirements are on file. If the appropriate document is not on file then an action is taken to complete the work as described in policy and regulations.

Conclusion – Response accepted.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**CFDA Number: 84.389 – ARRA - Title I Grants to Local Education Agencies, Recovery Act**

**Agency Number: S389A090015A**

**Federal Award Year: 2009**

**Iowa Department of Education**

**CFDA Number: 84.391 – ARRA - Special Education Grants to States, Recovery Act**

**Agency Number: H391A090097A**

**Federal Award Year: 2009**

**Iowa Department of Education**

**CFDA Number: 84.392 – ARRA - Special Education - Preschool Grants, Recovery Act**

**Agency Number: H392A090102A**

**Federal Award Year: 2009**

**Iowa Department of Education**

**CFDA Number: 84.394 – ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act**

**Agency Number: S394A090016**

**Federal Award Year: 2009**

**Iowa Department of Education**

**09-III-USDE-282-8**

American Recovery and Reinvestment Act Subrecipient Reporting – To maximize the transparency and accountability of funds, Section 1512 of the American Recovery and Reinvestment Act (ARRA) of 2009 includes quarterly reporting requirements applicable to awards under ARRA. These reports include the amount of ARRA funds received, how the funds were used and the number of jobs created or retained. The State of Iowa is a centralized reporting State, so one statewide report which includes all Departments and subrecipients is submitted. The first quarterly report was due during fiscal year 2010.

As subrecipients of the Department, school districts expending ARRA funds upload the required information on the State reporting system. The Department approves the information prior to submission of the State's report. However, the Department does not have written monitoring procedures to review the school district reports for allowability and completeness.

Recommendation – The Department should implement written policies and procedures to review the quarterly reports submitted by school districts to determine allowability and completeness.

Response and Corrective Action Planned – The United States Department of Education (USDE) is requiring states to develop monitoring procedures for ARRA funding. The Department will work with the Iowa Department of Management and the Governor's Office on the development of these monitoring procedures. That policy should cover this finding. An initial submission of these procedure is due to the USDE on March 12, 2010.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**U.S. Elections Assistance Commission**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 90.401 – Help America Vote Act Requirements Payments**

**Agency Number: None**

**Federal Award Year: 2003, 2004**

**Office of Secretary of State**

**09-III-EAC-635-1**

Grant Management – The U.S. Elections Assistance Commission, Office of Inspector General (OIG) has conducted a performance audit related to the administration of payments received under the Help America Vote Act for federal fiscal years 2003 through 2008. A report was issued in September 2009 by the Office of Inspector General and is pending resolution.

Response and Corrective Action Planned – Department response not requested.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**U.S. Department of Health and Human Services**

**INSTANCES OF NON-COMPLIANCE:**

**CFDA Number: 93.558 – Temporary Assistance for Needy Families**

**Agency Number: G-0702IATANF, G-0802IATANF, G-09021ATANF**

**Federal Award Year: 2007, 2008, 2009**

**Iowa Department of Human Services**

**09-III-HHS-401-1**

Computer Match – Family Investment Program (FIP) – Title 4-C-36 of the Employees' Manual states, in part, a participant whose needs are included in a FIP grant cannot receive at the same time a grant from any other public assistance program administered by the Department, including foster care and subsidized adoption. Title 13-C(1)-13 of the Employees' Manual states, in part, a child shall not concurrently receive subsidized adoption maintenance payments and FIP.

The Department allows a participant to receive both FIP and foster care or FIP and subsidized adoption for the month the child is removed from the home to enter foster care or for the month the child begins receiving subsidized adoption payments.

A computer match of payment data was performed for cases receiving both FIP and foster care payments during fiscal year 2009. We reviewed 221 cases receiving both FIP and foster care payments during the same month of service. Of the 221 cases reviewed, 43 children, or 19%, improperly received FIP benefits for an additional one to five months after entering foster care. The unallowable FIP payments for these 43 children totaled \$7,932.

A computer match of payment data was performed for cases receiving both FIP and subsidized adoption payments during fiscal year 2009. We reviewed 34 cases receiving both FIP and subsidized adoption payments during the same month of service. Of the 34 cases reviewed, 15 cases, or 44%, improperly received both FIP and subsidized adoption payments for an additional one to two months after entering subsidized adoption. The unallowable FIP payments for these 15 fifteen cases totaled \$3,495.

Recommendation – The Department should establish procedures to ensure compliance with the Employees' Manual. In addition, the Department should consult with the U.S. Department of Health and Human Services to determine corrective action.

Response and Corrective Action Planned – The Department consulted with the U.S. Department of Health and Human Services as recommended in the fiscal year 2008 audit. The U.S. Department of Health and Human Services, in an email dated May 8, 2008, concurred with a revised Department rule stating when a FIP child is approved for Foster Care or Subsidized Adoption while living in the same home, FIP is to be cancelled the first day of the following month. This revised rule went into effect on March 1, 2009. A copy of this email was provided to the Office of Auditor of State.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

Training will be provided on the statewide Income Maintenance Policy Update Webinar by May 20, 2010 regarding taking appropriate action when a child is receiving both FIP/Foster Care or FIP/Subsidized Adoption. A worker should complete the recoupment immediately when the worker is unable to cancel FIP for the month following the month of receipt of Foster Care or Subsidized Adoption.

Recoupments have been completed on all cases noted to be not in compliance with this rule.

Conclusion – Response accepted.

**CFDA Number: 93.778 – Medical Assistance Program and ARRA - Medical Assistance Program**

**Agency Number: 5-0705IA5048, 5-0805IA5028, 5-0805IA5048, 5-0905IA5028, 5-0905IA5048**

**Federal Award Year: 2007, 2008, 2009**

**Iowa Department of Human Services**

**09-III-HHS-401-2**

Medicaid Eligibility – During a performance report conducted by the Office of Auditor of State regarding Medicaid payments after death for the period July 1, 2006 through December 31, 2008, the following findings were noted:

- (a) Incorrect Social Security Numbers – Per Chapter 441-75.7 of the Iowa Administrative Code, all applicants or recipients of medical assistance are required to provide a valid social security number (SSN). When a case is first opened, a Department case worker must enter the SSN for each individual. The Department's Iowa Automated Benefits Calculation (IABC) system automatically queries the Social Security Administration's (SSA) database when the SSN is entered. If the SSN does not match SSA's records, the Department case worker receives an error report and follows up. Therefore, the SSN's maintained in the IABC system are considered verified and reliable.

However, seven individuals were identified during the review for which incorrect SSN's had been recorded in the file maintained by the Bureau of Vital Statistics within the Iowa Department of Public Health (IDPH). According to representatives of IDPH, incorrect SSN's had been provided by the individual reporting the death. All information is self-reported and IDPH does not perform any verification.

- (b) Excess Payments after Date of Death – During the review, a number of payments were identified which were made on Medicaid claims submitted to the Iowa Department of Human Services – Iowa Medicaid Enterprise (DHS-IME) for services provided subsequent to the recipients' dates of death.

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Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

255 capitation payments were identified, totaling \$23,271, which were paid following the months of death. Of the 255 excess payments, 40, totaling \$3,455, were paid the month following the date of death. 157, totaling \$14,272, were paid between two and twelve months subsequent to the dates of death and 58, totaling \$5,544, were paid thirteen or more months subsequent to the dates of death. For example, we identified continued capitation payments for over three years after the death of one recipient. As a result of the review, DHS was able to stop payments. Otherwise, payments were likely to continue.

29 claims were identified which were paid to pharmacies and providers for medication and equipment subsequent to the recipients' dates of death. Of the 29, 16 claims, totaling \$723, were paid to pharmacies. Of those, 15 were paid for services claimed within one week subsequent to the recipients' dates of death while one claim was paid for services up to two weeks subsequent to the date of death.

The remaining 13 claims totaled \$2,224 and were paid to providers for equipment and medication. Of the 13 claims, nine were paid for services provided within one month subsequent to the recipients' dates of death and four were paid for services provided over one month subsequent to the dates of death.

Prior to the review, DHS-IME recoveries resulted primarily from random quality assurance reviews or information received from outside sources.

Testing identified approximately 20% of a small number of claims improperly paid after the recipient's death. Therefore, it is likely additional improper payments would have been identified if more claims were tested.

For additional information regarding the above findings, see the performance report, "A Review of Payments made Subsequent to Recipients' Dates of Death Under the Medicaid Program" issued January 22, 2010 by the Office of Auditor of State.

Recommendation – DHS-IME should work with IDPH officials to share information and implement procedures to ensure accurate SSN's are obtained for the file maintained by the Bureau of Vital Statistics, such as requiring family members to provide the deceased individual's social security card or other appropriate documentation, such as bank records or probate records. Also, DHS-IME should ensure payments to or for Medicaid recipients are properly cancelled upon their date of death and implement procedures to ensure Department case workers are entering Medicaid recipients' dates of death to the Medicaid Management Information System (MMIS) in a more timely manner. DHS-IME should review additional capitation claims for services provided subsequent to recipients' dates of death.

Response and Corrective Action Planned –

- (a) Incorrect Social Security Numbers – The Department does not have the authority to require family members to verify a deceased individual's date of death nor does the Department have the authority to require family members to provide the deceased individual's Social Security card or other appropriate documentation for the file maintained by the Iowa Department of Public Health Bureau of Vital Statistics.

State of Iowa

Schedule of Findings and Questioned Costs

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However, the Department has initiated a process with IDPH to resolve discrepancies with social security number inaccuracies. The validation of deceased persons' social security numbers is outside of the purview of the Department. IDPH has proposed working the Board of Mortuary Science to determine whether it is feasible for a mortician to require a copy of the Social Security card or other appropriate documentation at the time of a person's death. IDPH will also pursue efforts to improve quality of data with funeral directors.

- (b) Excess Payments after Date of Death – The Department initiated a data matching process approximately six months ago. Each month the Iowa Medicaid Enterprise (IME) receives the vital statistics (Date of Death file) from the Iowa Department of Public Health. The IME Data Warehouse staff matches the Date of Death file to the Iowa Department of Human Services membership enrollment file. Matched information is sent to the Office of Field Support for coordination with Income Maintenance Workers around the State who cancel the individual member's eligibility. The IME Surveillance and Utilization Review System (SURS) unit will use the matched information on an ongoing basis to recoup Medicaid payments that were made after a person's date of death as appropriate. In addition, the SURS Unit will perform retroactive recoupments for all payments made since the matching process began.

The Department will provide a reminder to field staff both in writing and in a statewide informational phone call on the correct way to cancel a person's case due to death.

Conclusion – Response accepted.



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Schedule of Findings and Questioned Costs

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**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 93.044 – Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers**

**Agency Number: 09AAIAT3SP**

**Federal Award Year: 2009**

**Iowa Department on Aging**

**CFDA Number: 93.045 – Special Programs for the Aging Title III, Part C Nutrition Services**

**Agency Number: 09AAIAT3SP**

**Federal Award Year: 2009**

**Iowa Department on Aging**

**CFDA Number: 93.053 – Nutrition Services Incentive Program**

**Agency Number: 09AAIANSIP**

**Federal Award Year: 2009**

**Iowa Department on Aging**

**CFDA Number: 93.705 – ARRA - Aging Home-Delivered Nutrition Services for States**

**Agency Number: 09AAIAC2RR**

**Federal Award Year: 2009**

**Iowa Department on Aging**

**CFDA Number: 93.707 – ARRA - Aging Congregate Nutrition Services for States**

**Agency Number: 09AAIAC1RR**

**Federal Award Year: 2009**

**Iowa Department on Aging**

**09-III-HHS-297-3**

Monitoring of Subrecipient Audit Reports – OMB Circular A-133 requires the Department to ensure required audit reports of subrecipients expending \$500,000 or more in federal awards are completed within nine months of the subrecipient's fiscal year end, issue a management decision on audit findings within six months of the receipt of the subrecipient's audit report and ensure the subrecipient takes timely and appropriate corrective action on all findings.

The Department has established policies and procedures for obtaining and performing desk reviews of audit reports for subrecipients which expend more than \$500,000 from the Department each year. However, the Department did not review all subrecipient audit reports during the year. Due to time constraints, subrecipient desk reviews of audit reports from subrecipients were not available for our review.

Recommendation – The Department should ensure audit reports for all subrecipients which receive \$500,000 or more in federal awards each year are formally reviewed in a timely manner, including appropriate follow-up.

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Response and Corrective Action Planned – The Department has identified the contributory factors and re-defined priorities to ensure and strengthen the process whereby subrecipient audit reports are logged in, reviews completed and a management decision issued within six months of receipt. This timeframe will be met for all fiscal year 2009 and subsequent subrecipient audit reports received.

Conclusion – Response accepted.

**CFDA Number: 93.558 – Temporary Assistance for Needy Families**  
**Agency Number: G-0702IATANF, G-0802IATANF, G-0902IATANF**  
**Federal Award Year: 2007, 2008, 2009**  
**Iowa Department of Human Services**

**09-III-HHS-401-4**

Non-Cooperation with Child Support Recovery Unit (CSRU) – Title 4-C-18 and 4-C-21 of the Employees' Manual states, in part, all applicants and participants in FIP must cooperate with child support recovery. If an applicant or participant refuses to cooperate without good cause, the family's FIP grant is to be reduced by 25%. The grant reduction becomes effective the month after the Income Maintenance Worker is notified of the non-cooperation.

For seven of twenty-five cases reviewed, the FIP grant was not reduced for the month following non-cooperation with CSRU and recoupment was not established.

Recommendation – The Department should establish procedures to ensure compliance with the Employees' Manual.

Response and Corrective Action Planned – Training will be provided on the statewide Income Maintenance Policy Update Webinar by May 20, 2010 regarding the policy of cooperation with CSRU. If a recipient fails to do so, the FIP grant is to be reduced by 25%. Staff will also be reminded if they are unable to timely reduce the FIP grant, a recoupment must be completed for the months in which an overpayment was received. A recoupment has been placed on all overpayments cited.

Conclusion – Response accepted.

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**CFDA Number: 93.558 – Temporary Assistance for Needy Families**  
**Agency Number: G-0702IATANF, G-0802IATANF, G-0902IATANF**  
**Federal Award Year: 2007, 2008, 2009**  
**Iowa Department of Human Services**

**09-III-HHS-401-5**

TANF Report Errors – The ACF-199, TANF Data Report, and the ACF-209, Separate State Programs – Maintenance of Effort (SSP-MOE) Data Reports, are required to be submitted quarterly. These reports summarize statistical information regarding participants in the TANF program. The following conditions were identified during fiscal year 2009 testing for the ACF-199 and ACF-209 reports:

- (a) For two of thirty cases reviewed, hours of satisfactory school attendance could not be verified with the IWorks system.
- (b) For one of thirty cases reviewed, hours directly related to employment (with no high school diploma) could not be verified with the IWorks system.
- (c) For one of thirty cases reviewed, hours reported for job skills training could not be verified with the IWorks system.

Recommendation – The Department should implement procedures to ensure the IWorks system or other documentation supports the ACF-199 and ACF-209 reports.

Response and Corrective Action Planned – The Department contracts with the Iowa Department of Workforce Development (IWD) to provide TANF employment and training services. IWD staff enter verified hours of participation for the federally defined work activities in their IWorks system. Each month, IWD sends the Department files that contain the entered hours. Department programs prepare the data in the files for the TANF Data Report. The Department recently developed a new system database to improve the accuracy of data for federal reporting purposes. The errors cited in (a) were caused by a coding error in the program that prepares the data for the TANF data reports. The program has been corrected.

The errors cited in section (b) and (c) were caused by subsequent worker entry in the IWorks system. The worker updated the hours to cause the discrepancy between IWorks and the federal TANF data report. The Department is in the process of resubmitting data for federal fiscal year 2009. All errors cited will be corrected in the resubmitted report.

IWD supervisors throughout the State review one case per worker per month. IWD corrects individual case errors identified in a review. The Department and IWD meet regularly to review and discuss case review findings to determine error trends and training needs. The Department will begin conducting second level reviews of IWD supervisory reviews for quality assurance.

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As a point of clarification, it should be noted the Department uses data as it was reported by IWD through IWorks at the time the federal TANF data report is prepared and submitted for each quarter. At the time the TANF data report was submitted it matches the data in IWorks. However, if IWD subsequently makes changes to IWorks, an inconsistency of the type noted in the finding can be created. Updates to IWorks are necessary to ensure that the system reflects the most recent information or any corrections. However, the Department does not resubmit data from prior months to address changes to individual cases, this would result in numerous resubmissions. Rather, data is resubmitted to address changes or corrections affecting multiple cases. In the future, the data submitted by the Department to the federal government will be compared to the data contained in the file from IWorks used to produce the TANF data report rather than what may be reflected in IWorks at the time the review is conducted.

Conclusion – Response accepted.

**CFDA Number: 93.558 – Temporary Assistance for Needy Families**  
**Agency Number: G-0702IATANF, G-0802IATANF, G-0902IATANF**  
**Federal Award Year: 2007, 2008, 2009**  
**Iowa Department of Human Services**

**09-III-HHS-401-6**

Eligibility Tracking System (ETS) – Incorrect Coding – The Eligibility Tracking System (ETS) tracks how long Family Investment Program (FIP) recipients receive benefits to ensure compliance with federal regulations. Federal regulations limit benefits to a maximum of 60 months. Title 14-N-1 of the Employees’ Manual states, in part, “Once clients receive certain milestones (36 to 60 months of service), a notice is sent to recipients regarding how many months of assistance they have received.”

The Departments’ income maintenance workers use ETS each month to review a family’s status for the 60 month limit and to issue letters, as appropriate, before approving applications, processing reviews, reopening or reinstating a case or adding an adult to an active case. One of thirty-four cases tested was incorrectly coded to the Iowa Automated Benefits Calculation System (IABC), resulting in the ETS incorrectly reporting total months of assistance.

Recommendation – The Department should establish procedures to ensure monthly benefits are properly coded to the IABC system and ETS.

Response and Corrective Action Planned – The error cited was due to a coding error of an ineligible alien parent. Training will be provided on the statewide Income Maintenance Policy Update Webinar by May 20, 2010 regarding the correct coding for ineligible parents.

Conclusion – Response accepted.

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**CFDA Number: 93.558 – Temporary Assistance for Needy Families**  
**Agency Number: G-0702IATANF, G-0802IATANF, G-0902IATANF**  
**Federal Award Year: 2007, 2008, 2009**  
**Iowa Department of Human Services**

**CFDA Number: 93.563 – Child Support Enforcement and ARRA - Child Support Enforcement**  
**Agency Number: G-0704IA4004, G-0804IA4004, G-0904IA4004**  
**Federal Award Year: 2007, 2008, 2009**  
**Iowa Department of Human Services**

**CFDA Number: 93.575 – Child Care and Development Block Grant**  
**Agency Number: G-0601IACCDF, G-0701IACCDF, G-0801IACCDF, G-0901IACCDF**  
**Federal Award Year: 2006, 2007, 2008, 2009**  
**Iowa Department of Human Services**

**CFDA Number: 93.596 – Child Care Mandatory and Matching Funds of the Child Care and Development Fund**  
**Agency Number: G-0601IACCDF, G-0701IACCDF, G-0801IACCDF, G-0901IACCDF**  
**Federal Award Year: 2006, 2007, 2008, 2009**  
**Iowa Department of Human Services**

**CFDA Number: 93.658 – Foster Care Title IV-E and ARRA - Foster Care Title IV-E**  
**Agency Number: G-0801IA1401, G-0901IA1401**  
**Federal Award Year: 2008, 2009**  
**Iowa Department of Human Services**

**CFDA Number: 93.659 – Adoption Assistance and ARRA - Adoption Assistance**  
**Agency Number: G-0801IA1407, G-0901IA1407**  
**Federal Award Year: 2008, 2009**  
**Iowa Department of Human Services**

**CFDA Number: 93.778 – Medical Assistance Program and ARRA – Medical Assistance Program**  
**Agency Number: 5-0705IA5048, 5-0805IA5028, 5-0805IA5048, 5-0905IA5028, 5-0905IA5048**  
**Federal Award Year: 2007, 2008, 2009**  
**Iowa Department of Human Services**

**09-III-HHS-401-7**

DHS Field Office Internal Controls – For fiscal year 2009, ten county offices and four Child Support Recovery Unit (CSRU) offices were visited. In conjunction with this limited review, the following conditions were noted.

In four county offices, the person who sends the receipt to central office also compares the validated transmittal from central office to the receipt in the receipt log or receipt book. In these offices, the same person also prepared the receipts.

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In one county office, a receipt log is used as an initial receipt listing to track the deposit of funds received by the office. However, the receipt log does not identify the individual who compares the validated transmittal from central office.

In three county offices, the person who enters invoices for payment onto the Purchase of Service Data System (POSS) is also able to approve the invoices for payment and receive and review the transaction report from central office. In these county offices, the person can also enter provider agreements onto POSS.

For the CSRU offices, a receipt log is used to indicate the receipt number, the employee writing the receipt, the date the validated receipt was received from central office, the employee logging the validated receipt upon return from central office, the amount of the receipt, the date the receipt was sent to central office and the date of the receipt.

For all CSRU offices reviewed, the receipt log did not document complete information, as noted above.

In one CSRU office, yellow receipts were not compared to the receipt log/receipt book upon return from central office by an independent person.

In one CSRU office, receipts did not indicate the client for whom the receipt was for as required per Title 23 Appendix B, of the Employees' Manual.

At three CSRU offices, the person who sends the receipt to central office also compares the validated transmittal from central office to the receipt in the receipt log or receipt book. In this office, the same person also prepared the receipt.

Recommendation – The Department should implement changes to strengthen internal control and develop policies and procedures to ensure compliance with the Employees' Manual.

Response and Corrective Action Planned –

County Offices – Individual corrective action plans for each county not in compliance will be required by April 16, 2010. The corrective action plans will address the segregation of duties over receipts, the completion of the receipt log book and the segregation of duties over the POSS system.

CSRU Offices – In December 2009, a new automated receipt process was added to the Iowa Collection and Reporting system (ICAR). In this automated process, all necessary fields on the receipt are completed by the system. A new spreadsheet/receipt log was also implemented in all offices which contains the necessary data elements listed above. As of February 24, 2010, all offices were instructed to have an independent person validate the receipts once they are processed by central office.

Conclusion – Response accepted.

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**CFDA Number: 93.558 – Temporary Assistance for Needy Families**  
**Agency Number: G-0702IATANF, G-0802IATANF, G-0902IATANF**  
**Federal Award Year: 2007, 2008, 2009**  
**Iowa Department of Human Services**

**09-III-HHS-401-8**

TANF Mainframe to ETS Reconciliation – The ETS tracks how long FIP recipients receive benefits to ensure compliance with federal regulations. Federal regulations limit benefits to a maximum of 60 months. Information is downloaded from the Iowa Automated Benefit Calculation (IABC) and Issuance Verification System (ISSV) mainframe systems onto the File Transfer Protocol (FTP) server on a daily basis via a text file. Each day, an individual obtains a mainframe report indentifying how many records and files were written and read to the server and also receives a report identifying how many records were loaded onto the ETS database. Individuals reconcile how many records and files were written to the FTP from the IABC mainframe. During fiscal year 2009, reconciliations were not performed between information loaded onto the ETS database from the FTP server, including the records not posted onto the ETS.

Recommendation – The Department should develop a system for reconciling the number of records transferred between the FTP server and the ETS database.

Response and Corrective Action Planned – The Department has implemented a reconciliation in the FTP process where all non-ETS records are totaled and displayed along with ETS records processed. ETS counts can now be verified to determine if any records were missed.

Conclusion – Response accepted.

**CFDA Number: 93.558 – Temporary Assistance for Needy Families**  
**Agency Number: G-0702IATANF, G-0802IATANF, G-0902IATANF**  
**Federal Award Year: 2007, 2008, 2009**  
**Iowa Department of Human Services**

**09-III-HHS-401-9**

TANF Work Verification Plan - Quality Assurance – As a part of ensuring the accuracy of data used in calculating work participation rates, the Department has developed a Work Verification Plan in accordance with Code of Federal regulations, 45 CFR 261(62). Part of this plan states, in part, Iowa Department of Workforce Development (IWD) and its subcontractors are required to monitor the accuracy of the data Promise Jobs case managers enter into data systems for reporting. This monitoring process involves examining a sample of case files and system data. During fiscal year 2009, IWD reviewed 1,290 cases for accuracy. A second level quality assurance review is also required to be completed by the Iowa Department of Human Services to evaluate the reliability of data and overall accuracy of data entry. During the current review under audit, the second level review was only performed on one of the 1,290 sampled cases.

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Recommendation – The Department should perform additional second level quality assurance case reviews to evaluate the reliability of data and overall accuracy of data entry to ensure accurate and consistent data is used in calculating work participation rates.

Response and Corrective Action Planned – The Department added the second level verification requirement to the plan in October 2008. Throughout the fiscal year, the Department reviewed the procedures established by IWD for the initial reviews and completed trial reviews in June 2009. Based on the trial reviews, a process was established for future reviews. The Department then worked with IWD to coordinate schedules for the second level review. All IWD Service Delivery Regions will have a second level review completed by the end of state fiscal year 2010.

Conclusion – Response accepted.

**CFDA Number: 93.563 – Child Support Enforcement and ARRA - Child Support Enforcement**

**Agency Number: G-0704IA4004, G-0804IA4004, G-0904IA4004**

**Federal Award Year: 2007, 2008, 2009**

**Iowa Department of Human Services**

**09-III-HHS-401-10**

Provisions of Interstate IV-D Cases - State Programs – The Code of Federal Regulations, 45 CFR 303.7, states, in part, “The State IV-D agency must establish an interstate central registry responsible for receiving, distributing and responding to inquires on all incoming interstate IV-D cases. This establishment must be made within ten working days.”

For the months of July 2008 through June 2009, reports were reviewed to determine if cases were reviewed within ten working days. Beginning in July 2007 and ending April 2009, between 21% and 82% of the cases received were not referred to the State of Iowa Interstate Central Registry within the allowable established time frame.

Recommendation – The Department should establish procedures to ensure compliance with the Code of Federal Regulations.

Response and Corrective Action Planned – The Child Support Recovery Unit now has two individuals trained to ensure the ten working day timeframe is met. As of April 2009 all cases cited have been processed.

Conclusion – Response accepted.



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For the Year Ended June 30, 2009

**CFDA Number: 93.568 – Low-Income Home Energy Assistance**

**Agency Number: G09B1IALIEA**

**Federal Award Year: 2009**

**Iowa Department of Human Rights**

**09-III-HHS-379-11**

Subrecipient Cash Management – The Department advances Low-Income Housing Energy Assistance Program (LIHEAP) funding to Community Action Agencies (CAA) for expenditures to date, actual funds which will be paid out within the next 30 days and accurate estimates of LIHEAP approvals that will be paid within the next 14 days. The Department also advances funds for actual expenses, work in progress and 30 day projected expenses for the subsequent month, less any cash on hand for the Home Energy Assistance Program (HEAP).

Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of these funds. They also minimize the amount of state and other federal funds used to supplant programs until federal funds are received. OMB Circular A-133 requires the Department to establish similar procedures for its subrecipients, ensuring any interest earned on advances to subrecipients in excess of \$250 is promptly, at least quarterly, returned to the federal agency. The contracts between the Department and its subrecipients require LIHEAP funds be deposited into an interest-bearing account upon receipt. The Department has not established monitoring procedures to ensure interest earned on federal funds in excess of \$250 is returned to the federal agency.

Of the five CAA's selected for review, there was one instance of LIHEAP funding where funds were not expended within 30 days of the month end. In addition, there were seven instances for one CAA for HEAP funding where funds were not expended within 30 days.

Recommendation – The Department should review its contract requirements and develop and implement procedures to ensure federal funds are drawn in amounts sufficient to cover current needs and are disbursed in a timely manner without carrying excessive daily balances. The Department should also establish monitoring procedures to ensure any interest earned in excess of \$250 is returned to the federal agency.

Response and Corrective Action Planned – The Department will more closely monitor disbursement of funds to the two CAA's mentioned above – one instance for LIHEAP program funding and seven instances for one agency receiving HEAP funding.

The Department will also revise LIHEAP contract language. The subrecipient contracts will say CAA's are required to: 1) remit any interest in excess of \$250 that is earned annually on LIHEAP funding; 2) the interest should be sent to the U.S. Department of Health and Human Services (HHS) promptly and at least quarterly; and 3) the Department should be copied on the letters accompanying these refunds to HHS.

The Community Action Agencies will also be required to submit their interest calculation methodology annually to the Department for review.

Conclusion – Response accepted.

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**CFDA Number: 93.568 – Low-Income Home Energy Assistance**  
**Agency Number: G08B11ALIEA, G09B11ALIEA**  
**Federal Award Year: 2008, 2009**  
**Iowa Department of Human Rights**

**09-III-HHS-379-12**

Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of those funds. They also minimize the amount of state and other federal funds used to supplant programs until federal funds are received.

A review of the Department's records identified sixteen instances where the cash balance was in excess of \$100,000 for five to twenty business days.

Recommendation – The Department should develop and implement procedures to ensure federal funds are drawn down in amounts sufficient to cover current needs and are disbursed in a timely manner without carrying excessive daily balances.

Response and Corrective Action Planned – Low-Income Home Energy Assistance Program (LIHEAP) fund balances on hand at the state level are now being monitored by the Department fiscal officer on a daily basis. A daily reminder has been included on the Outlook calendar. A worksheet showing the cash balances in the LIHEAP accounts is updated each work day and includes explanations regarding the actions to be taken to decrease funds on hand.

This second level of review was implemented in November 2009 and appears to have corrected the problem. A copy of this worksheet will be provided to the Office of Auditor of State for their review.

Conclusion – Response accepted.

**CFDA Number: 93.575 – Child Care and Development Block Grant**  
**Agency Number: G-0701IACCDF, G-0801IACCDF, G-0901IACCDF**  
**Federal Award Year: 2007, 2008, 2009**  
**Iowa Department of Human Services**

**09-III-HHS-401-13**

Wrap-Around Grant Subrecipient Monitoring – OMB Circular A-133 requires a pass-through entity to be responsible for monitoring the activities of its subrecipients, as necessary, to ensure federal awards are used for authorized purposes in compliance with laws, regulations and provisions of the contract or grant.

The monitoring procedures developed by the Department include the submission of semi-annual reports by each recipient. Included in these reports are expenditures by category. No additional information is provided to support the expenditure amounts.

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In addition, the Department established monitoring procedures which state on-site monitoring visits will be conducted for all contractors receiving more than \$250,000 and will also be conducted for 10% of those contractors receiving less than \$250,000. During fiscal year 2009, no on-site monitoring visits were performed.

Recommendation – The Department should perform on-site monitoring visits in accordance with documented procedures.

Response and Corrective Action Planned – The Department will evaluate resources and if on-site monitoring is feasible. If necessary, due to limited resources, the Department will review and revise monitoring procedures to complete desk reviews of wrap-around subrecipients by June 30, 2011.

Conclusion – Response accepted.

**CFDA Number: 93.575 – Child Care and Development Block Grant**  
**Agency Number: G-0601IACCDF, G-0701IACCDF, G-0801IACCDF, G-0901IACCDF**  
**Federal Award Year: 2006, 2007, 2008, 2009**  
**Iowa Department of Human Services**

**09-III-HHS-401-14**

Subrecipient Monitoring - Empowerment – OMB Circular A-133 requires a pass-through entity to be responsible for monitoring the activities of the subrecipients, as necessary, to ensure federal awards are used for authorized purposes and in compliance with laws, regulations and provisions of the contract or grant. The Department has not developed written policies and procedures for monitoring grant funds provided to Community Empowerment Areas.

Recommendation – The Department should develop and implement written procedures addressing subrecipient monitoring of grant funds provided to Community Empowerment Areas to ensure federal requirements are met. Adequate documentation should be maintained of the oversight activities performed, the findings noted and the corrective action taken.

Response and Corrective Action Planned – By June 30, 2010 the Department, in collaboration with the Office of Community Empowerment, will develop written procedures to ensure federal requirements are met. The procedures will be implemented during state fiscal year 2011.

Conclusion – Response accepted.

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**CFDA Number: 93.575 – Child Care and Development Block Grant**  
**Agency Number: G-0601IACCDF, G-0701IACCDF, G-0801IACCDF, G-0901IACCDF**  
**Federal Award Year: 2006, 2007, 2008, 2009**  
**Iowa Department of Human Services**

**CFDA Number: 93.596 – Child Care Mandatory and Matching Funds of the  
Child Care and Development Fund**  
**Agency Number: G-0601IACCDF, G-0701IACCDF, G-0801IACCDF, G-0901IACCDF**  
**Federal Award Year: 2006, 2007, 2008, 2009**  
**Iowa Department of Human Services**

**09-III-HHS-401-15**

Child Care Assistance – The Child Care Assistance program provides assistance payments for child care services. Title 13-G-60/61 of the Employees’ Manual documents a fee schedule of co-payments to providers providing child care assistance. The following conditions were identified during fiscal year 2009 case file testing:

- (a) For one of the thirty-four cases reviewed, the child care co-payment amount was incorrectly doubled.
- (b) For one of the thirty-four cases reviewed, the child care co-payment amount was not charged to the client.

Recommendation – The Department should establish procedures to ensure compliance with the Employees’ Manual fee schedule.

Response and Corrective Action Planned – Training will be provided on the statewide Income Maintenance Policy Update Webinar by May 20, 2010 regarding the policy of charging the correct co-payment to the client.

Conclusion – Response accepted.

**CFDA Number: 93.658 – Foster Care Title IV-E and ARRA - Foster Care Title IV-E**  
**Agency Number: G-0801IA1401, G-0901IA1401**  
**Federal Award Year: 2008, 2009**  
**Iowa Department of Human Services**

**09-III-HHS-401-16**

Foster Care (Title IV-E) – The Title IV-E program provides assistance payments for maintenance, adoption assistance and voluntary foster care.

The following conditions were identified during fiscal year 2009 case file testing:

- (a) Title 18-D-45 of the Employees’ Manual states, in part, a new case permanency plan should be re-evaluated at least every six months. For one of forty cases reviewed, a current case permanency plan which documents compliance with requirements was not provided.

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- (b) Title 18-D-28 of the Employees' Manual identifies foster care daily rates. For two of forty cases reviewed, the payment issued for Foster Care benefits did not match the established daily rates and no explanation for the variation was provided.

Recommendation – The Department should establish procedures to ensure compliance with the Employees' Manual. In addition, case file records should be properly maintained to support compliance with requirements.

Response and Corrective Action Planned – Training will be provided on the statewide Service Conference Call by June 17, 2010 regarding the policies requiring a new case permanency plan be re-evaluated at least every six months and that foster care payments must agree with the established daily rate. If they do not agree, there must be documentation in the file explaining the reason for the variance

Conclusion – Response accepted.

**CFDA Number: 93.658 – Foster Care Title IV-E and ARRA - Foster Care Title IV-E**  
**Agency Number: G-0801IA1401, G-0901IA1401**  
**Federal Award Year: 2008, 2009**  
**Iowa Department of Human Services**

**CFDA Number: 93.659 – Adoption Assistance and ARRA - Adoption Assistance**  
**Agency Number: G-0801IA1407, G-0901IA1407**  
**Federal Award Year: 2008, 2009**  
**Iowa Department of Human Services**

**09-III-HHS-401-17**

DHS Field Office – Case Records – For fiscal year 2009, ten county offices were visited. In conjunction with this limited review, the following conditions were noted:

Foster Care (Title IV-E)

Title 18-D-13 of the Employees' Manual states, in part, "A service worker shall personally visit each child and the foster family at least once every calendar month." In four of twenty-seven cases reviewed, a personal visit to a child and the foster family exceeded the required time frame.

Adoption Assistance

Title 17-F-13 of the Employees' Manual states, in part, "An application for adoption subsidy shall be made at the time of the adoptive placement of the child, or at any time in the adoptive process before finalization of the adoption." For one of the twenty cases reviewed, the application for subsidy was not completed.

Recommendation – The Department should establish procedures to ensure compliance with the Employees' Manual.

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Response and Corrective Action Planned –

Foster Care (Title IV-E) – Training will be provided on the statewide Service Conference Call by June 17, 2010 regarding the policy requiring visits to each child and foster family at least once every calendar month.

Adoption Assistance – Training will be provided on the statewide Service Conference Call by June 17, 2010 regarding the requirement that an application for adoption subsidy be made at the time of adoptive placement of the child, or at any time in the adoptive process before finalization for subsidy.

Conclusion – Response accepted.

**CFDA Number: 93.767 – State Children’s Insurance Program**

**Agency Number: 5-0905IAAMSEA, 5-0905IA5021**

**Federal Award Year: 2007, 2008, 2009**

**Iowa Department of Human Services**

**09-III-HHS-401-18**

Healthy and Well Kids in Iowa (*hawk-i*) Eligibility – Iowa Administrative Code, Section 441, Chapter 86.3(8), states, in part, “The third-party administrator shall make a decision regarding the applicant’s eligibility to participate in the *hawk-i* program within ten working days from the date of receiving the completed application and all necessary information and verification unless the application cannot be processed within the period for a reason that is beyond the control of the third-party administrator.”

The following conditions were identified during fiscal year 2009 case file testing:

- (a) For four of forty-six cases reviewed, the applicant’s eligibility determination was made later than ten business days after receiving the application.
- (b) For one of forty-six cases reviewed, the application was not date stamped. Therefore, compliance with the requirement above could not be determined.

Recommendation – The Department should establish procedures to ensure the third-party administrator is determining eligibility and processing applications for the *hawk-i* program in a timely manner.

Response and Corrective Action Planned – New procedures have been put in place to mitigate the possibility of applications being processed after the ten day timeframe. Reports are run daily to identify any applications approaching the ten day requirement. Quality Assurance (QA) procedures have been enhanced to ensure compliance with date stamping policies. Previously, random QA checks were done by the mailroom staff. Under the new procedures, the QA supervisor also performs daily random QA checks to ensure every document has been date stamped with the correct date.

Conclusion – Response accepted.

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**CFDA Number: 93.767 – State Children’s Insurance Program**

**Agency Number: 5-0905IAAMSEA, 5-0905IA5021**

**Federal Award Year: 2007, 2008, 2009**

**Iowa Department of Human Services**

**09-III-HHS-401-19**

Healthy and Well Kids in Iowa (*hawk-i*) Restrictive Endorsements – During testing of the *hawk-i* program, internal controls were reviewed over the handling of checks received through the mail by the Department’s third-party administrator. For checks received in the mail, procedures have not been established to immediately restrictively endorse these checks “For Deposit Only”.

Recommendation – The Department should communicate the importance of good internal controls over receipts and ensure the third-party administrator restrictively endorses all checks immediately upon receipt.

Response and Corrective Action Planned – The mailroom and reception staff have been provided “For Deposit Only” stamps and instructed on correct procedures for handling checks that come in the mailroom and the front door. This will ensure every check will be restrictively endorsed immediately upon receipt.

Conclusion – Response accepted.

**CFDA Number: 93.777 – State Survey and Certification of Health Care Providers and Suppliers**

**Agency Number: None**

**Federal Award Year: 2008, 2009**

**Iowa Department of Inspections and Appeals**

**09-III-HHS-427-20**

Reporting – The State Survey and Certification program is designed to provide financial assistance to any state which is able to determine providers and suppliers of health care services are in compliance with Federal regulatory health and safety standards and conditions of participation. Funds made available under this program are used to support or reimburse state staff for performing survey activities and for state administration of the program.

The Department prepares a Health Facilities Time Allocation report each pay period based on timesheets completed by employees. These allocations are subsequently summarized by activity code on a Health Facilities Allocation of Salaries and FTE report which determines the percentage of time spent on various federal programs. These percentages are used to allocate payroll and other monthly expenses from the Integrated Information for Iowa (I/3) system to the programs. Each quarter, the applicable monthly reports are compiled to prepare the quarterly report due to the Federal government.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

The following items were noted:

- (a) For two of twenty-six pay periods tested, variances in the number of hours worked existed between the Health Facilities Time Allocation report and the Health Facilities Allocation of Salaries and FTE Report.
- (b) For one of twenty-six pay periods tested, variances in the salaries paid existed between the Health Facilities Time Allocation report and the Health Facilities Allocation of Salaries and FTE Report.
- (c) For two of ten employees tested, the timesheets were not properly completed. As a result, we were unable to trace hours worked to the corresponding Activity Code to which time was charged.
- (d) For three of twelve months tested, variances existed between the monthly summary of expense report and expenses per I/3.
- (e) For the quarter tested, Outcome and Assessment Information Set (OASIS) expenditures were not included on the Budget/Expenditure Report. Therefore, expenses for the quarter were under reported.
- (f) For the month tested, the percentage allocation between various federal programs was incorrect for one of the eighteen expenditure classes tested.

Recommendation – The Department should review its procedures to ensure information used to prepare the quarterly reports are complete and accurate.

Response and Corrective Action Planned – The Department put new processes in place in March 2009 related to the prior audit comment. By that time, a large portion of the fiscal year was past so we were unable to correct the previous months. We have reviewed the procedures and are reconciling with the state accounting system. We have reviewed procedures and put new processes in place to ensure OASIS expenditures are included in the quarterly report, and expenditure class categories have the correct percentage allocations between the various federal programs.

Conclusion – Response accepted.



State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**CFDA Number: 93.778 – Medical Assistance Program and ARRA - Medical Assistance Program**

**Agency Number: 5-0705IA5048, 5-0805IA5028, 5-0805IA5048, 5-0905IA5028, 5-0905IA5048**

**Federal Award Year: 2007, 2008, 2009**

**Iowa Department of Human Services**

**09-III-HHS-401-21**

Medicaid Waivers – The Department administers seven home and community based waiver services (HCBS). Medicaid waivers enable eligible recipients to remain in their home or community rather than being admitted into a medical institution. The services are limited to certain client eligibility groups which have requested a waiver and have been given departmental approval.

Title 8-N of the Employees' Manual states, in part, all waiver applicants must complete either Form 470-2927 "Health Services Application" or Form 470-0462 "Health & Financial Support Application". For two of twenty case files reviewed, the case file did not contain either one of the forms.

Recommendation – The Department should establish procedures to ensure compliance with the Employees' Manual.

Response and Corrective Action Planned – Training will be provided on the statewide Income Maintenance Policy Update Webinar by May 20, 2010 regarding the policy of all waiver applicants completing either Form 470-2927 "Health Services Application" or Form 470-0462 "Health & Financial Support Application" and filing of the form in the case record.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**U.S. Department of Homeland Security**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**SIGNIFICANT DEFICIENCIES:**

**CFDA Number: 97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters)**

**Agency Number: FEMA-1688-DR, FEMA-1705-DR, FEMA-1727-DR, FEMA-1737-DR, FEMA-1763-DR, FEMA-3275-EM**

**Federal Award Year: 2007, 2008**

**Iowa Department of Public Defense – Iowa Homeland Security and Emergency Management Division**

**09-III-DHS-583-1**

Cash Management – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of those funds. They also minimize the amount of state and other federal funds used to supplant programs until federal funds are received.

A review of the Department’s ledgers and cash management system identified nine instances where the cash balance was in excess of \$100,000 for four to forty-two days.

Recommendation – The Department should monitor cash balances to ensure balances on hand are sufficient to cover current needs and are disbursed in a timely manner without carrying excessive daily balances.

Response and Corrective Action Planned – The Department will monitor cash balances to make sure balances on hand are sufficient to cover current needs and are disbursed in a timely manner.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**CFDA Number: 97.036 – Disaster Grants - Public Assistance (Presidentially Declared Disasters)**

**Agency Number: FEMA-1688-DR, FEMA-1705-DR, FEMA-1727-DR, FEMA-1737-DR, FEMA-1763-DR, FEMA-3275-EM**

**Federal Award Year: 2007, 2008**

**Iowa Department of Public Defense – Iowa Homeland Security and Emergency Management Division**

**09-III-DHS-583-2**

Subrecipient Monitoring – The Department performs monitoring reviews for small projects on an as needed basis as the project progresses and also selects a small percentage of completed small projects to perform on-site monitoring reviews. These projects should be reviewed for proper scope and allowability of project costs.

There was no centralized source of documentation available to support the selection of the small projects monitored or documentation of the monitoring actually performed.

Recommendation – The Department should establish written procedures for the small project monitoring reviews and ensure the reviews are performed and documented. Procedures should include, but not be limited to, the method used to establish the selection process, the projects selected and the results of the monitoring reviews.

Response and Corrective Action Planned – Iowa Homeland Security and Emergency Management Division's monitoring plan will be revised to include written procedures specific to small project monitoring reviews. It will address the method used to establish the applicant selection process, which projects will be monitored and a review process. A centralized system is being developed that will support the applicants and their projects selected for monitoring, actual monitoring completed and results of the monitoring to ensure the reviews are performed and documented. It will also capture the monitoring already done.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**CFDA Number: 97.036 – Disaster Grants - Public Assistance (Presidentially Declared Disasters)**

**Agency Number: FEMA-1688-DR, FEMA-1705-DR, FEMA-1727-DR, FEMA-1737-DR, FEMA-1763-DR, FEMA-3275-EM**

**Federal Award Year: 2007, 2008**

**Iowa Department of Public Defense – Iowa Homeland Security and Emergency Management Division**

**09-III-DHS-583-3**

Monitoring of Subrecipient Audit Reports – OMB Circular A-133 requires the Department to ensure required audit reports of subrecipients expending \$500,000 or more in federal awards are completed within nine months of the subrecipient's fiscal year end, issue a management decision on audit findings within six months of the receipt of the subrecipient's audit report and ensure the subrecipient takes timely and appropriate corrective action on all findings.

- (a) Although the Department has established procedures to be followed in the review of subrecipient audit reports, there are no written policies or procedures in place for resolving subrecipient non-compliance or weaknesses in internal control.
- (b) Several audit reports were not received by the Department in a timely manner. There are no written policies and procedures to ensure subrecipient audit reports are received in a timely manner or follow-up is done with the subrecipient if not received.

Recommendation –

- (a) The Department should develop written policies and procedures for resolution of subrecipient non-compliance or weaknesses in internal control.
- (b) The Department should develop policies and procedures to ensure subrecipient audit reports are received in a timely manner. If the Department has not received audit reports from subrecipients within nine months of the subrecipient's fiscal year end, the Department should follow up with the subrecipient to adhere to the requirement. Any correspondence and subsequent communications should be retained by the Department.

Response and Corrective Action Planned –

- (a) The Department has a written monitoring plan that addresses subrecipient audit findings. The Department will include procedures for resolving subrecipient non-compliance or weaknesses in internal controls.
- (b) The Department will monitor subrecipient audit reports and in March of each year will contact subrecipients who have not submitted their audit reports. The Department will make these contacts via letter and will retain a copy of the correspondence.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

**CFDA Number: 97.036 – Disaster Grants - Public Assistance (Presidentially Declared Disasters)**

**Agency Number: FEMA-1688-DR, FEMA-1705-DR, FEMA-1727-DR, FEMA-1737-DR, FEMA-1763-DR, FEMA-3275-EM**

**Federal Award Year: 2007, 2008**

**Iowa Department of Public Defense – Iowa Homeland Security and Emergency Management Division**

**09-III-DHS-583-4**

Financial Reporting – Departments record receipts and disbursements on the Integrated Information for Iowa (I/3) system throughout the year, including the accrual period. Activity not recorded on the I/3 system is reported to the Iowa Department of Administrative Services – State Accounting Enterprise (DAS-SAE) on a GAAP package. The GAAP package is to be submitted to DAS-SAE by the first week of September each year. The following were noted:

- (a) The Department uses a cut off date of July 10 for coding expenditures to the fiscal year on the I/3 system. The Department does not review claims paid after this date to determine whether the claims are for expenditures related to the previous fiscal year and should be included on the GAAP package. At June 30, 2009, there were approximately \$20 million in requests for payments submitted by subrecipients related to fiscal year 2009 for the Public Assistance disaster which were not identified as accruals and reported in the GAAP package. In addition, the request for payment form used by the Department does not include a section for the subrecipient to clearly document the period covered by the expenditures for which funds are being requested. This was properly adjusted for reporting purposes.

The Department does not have a process for estimating potential claims outstanding from subrecipients. The amount of claims outstanding at June 30, 2009 is indeterminable.

- (b) Payments of approximately \$7.7 million to the Iowa Department of Transportation and Iowa Judicial Branch were coded as expenditures rather than transfers between state departments. This was properly adjusted for reporting purposes.

Recommendation – The Department should develop policies and procedures to evaluate claims charged to the next fiscal year on the I/3 system to determine whether there are accruals to be included in the GAAP package. The Department should also consider whether the request for payment forms submitted by subrecipients related to the Public Assistance disaster grants should be modified to contain a section to clearly document the period covered by the expenditures for which funds are being requested.

The Department should also ensure payments made to other state departments are properly coded as transfers out rather than expenditures.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2009

Response and Corrective Action Planned –

- (a) The Public Assistance (PA) payment form is being modified to include a section to document the period covered by the expenditures for which funds are being requested. PA staff will review the in-house payment requests paid or received after July 10 to determine any accruals that should be reported on the GAAP Package. Additionally, PA staff is developing a one-page form which will be sent out to applicants with open approved project worksheets at the end of the fiscal year requesting the dollar amount of expenditures incurred by June 30 of that fiscal year but not yet requested for payment. These accruals will also be included on the GAAP Package accordingly.
- (b) Accounting staff have been made aware of DAS-SAE accounting procedures for the proper coding of transfers vs. expenditures, and this coding is now being used.

Conclusion – Response accepted.

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Federal Agency  
By Agency Identification

<u>Identification</u> <u>Initials</u>	<u>Agency</u>
USDA	U.S. Department of Agriculture
DOD	U.S. Department of Defense
HUD	U.S. Department of Housing and Urban Development
DOL	U.S. Department of Labor
DOT	U.S. Department of Transportation
NSF	National Science Foundation
EPA	U.S. Environmental Protection Agency
DOE	U.S. Department of Energy
USDE	U.S. Department of Education
EAC	U.S. Elections Assistance Commission
HHS	U.S. Department of Health and Human Services
DHS	U.S. Department of Homeland Security

Iowa State Agencies  
By Agency Number

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009	Department of Agriculture and Land Stewardship
112	Department of Justice
131	Department for the Blind
167	Civil Rights Commission
216	Department of Commerce – Insurance Division
219	Department of Commerce – Utilities Division
238	Department of Corrections
250	Iowa Prison Industries
252	Ft. Dodge Correctional Facility
259	Department of Cultural Affairs
269	Department of Economic Development
282	Department of Education
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284	College Student Aid Commission
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297	Department on Aging
301	Office of Energy Independence
309	Department of Workforce Development
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