



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, 2011

Auditor of State David A. Vaudt today released the State of Iowa's Single Audit Report for the year ended June 30, 2010. 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 approximately \$8.3 billion of federal funds in fiscal year 2010, an increase of 24.6% over the prior year. The increase in federal funds expended is primarily due to the American Recovery and Reinvestment Act of 2009 (ARRA), from which the State received an increase of approximately \$1.3 billion, an increase of approximately \$127 million in supplemental nutrition assistance and an increase of approximately \$121 million in non-ARRA Medicaid. Disbursements included approximately \$2.3 billion for Medicaid, including \$267 million in ARRA funding, \$1.3 billion for unemployment insurance, including \$494 million in ARRA funding, \$649 million for highway planning and construction, including \$236 million in ARRA funding, \$507 million for supplemental nutrition assistance, \$415 million for federal direct student loans, \$317 million in ARRA funding for state fiscal stabilization education grants, \$260 million for disaster assistance and \$115 million for special education. Although the State of Iowa administered approximately 600 federal programs during the year ended June 30, 2010, these eight programs accounted for 70% of total federal disbursements.

Vaudt reported internal control deficiencies at various state agencies, including an instance 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/reports/1160-8990-A000.pdf>.

###

**STATE OF IOWA
SINGLE AUDIT REPORT**

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

JUNE 30, 2010

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

State of Iowa

Table of Contents

	<u>Page</u>
Cover Letter-----	5
Independent Auditor's Report on the Schedule of Expenditures of Federal Awards, on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133-----	7-8
Schedule of Expenditures of Federal Awards-----	10-62
Notes to Schedule of Expenditures of Federal Awards-----	63-65
Schedule of Findings and Questioned Costs:	
Part I-----	67-70
Part II-----	71
Part III	
U.S. Department of Agriculture-----	73-78
U.S. Department of Defense-----	79
U.S. Department of Housing and Urban Development-----	80-83
U.S. Department of Labor-----	84-87
U.S. Department of Energy-----	88-90
U.S. Department of Education-----	91-98
U.S. Department of Health and Human Services-----	99-123
U.S. Department of Homeland Security-----	124-126
Index of Findings by State Agency and Program Name-----	127-128
Federal Agencies by Agency Identification-----	129
Iowa State Agencies by Agency Number-----	130-131

State of Iowa



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

March 18, 2011

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, 2010. 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 approximately \$8.3 billion. This report includes significant deficiencies in internal control relating to major programs and an instance 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 instance 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, 2010 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/reports/1160-8990-B000.pdf> and <http://auditor.iowa.gov/reports/1160-8990-B001.pdf>.

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



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

Independent Auditor's Report on the Schedule of Expenditures
of Federal Awards, on Compliance with Requirements That Could Have a
Direct and Material Effect on 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, 2010, and have issued our report thereon dated December 15, 2010. 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 97% of revenues of the discretely presented component units and 27% of assets and 7% 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 Statement of Activities for the governmental activities and the Statement of Revenues, Expenditures and Changes in Fund Balance for the General Fund, a major fund, since we were unable to perform sufficient audit procedures on fourth quarter fiscal year 2009 revenues, expenditures and cut off between fiscal years 2009 and 2010 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 fiscal year 2009 revenues, expenditures and cut off between fiscal years 2009 and 2010, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Compliance

We have audited the State of Iowa's compliance with the types of compliance requirements described in U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. 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 could have a direct and material effect on each of its other major federal programs for the year ended June 30, 2010. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements which is required to be reported in accordance with OMB Circular A-133 and is described as item 10-III-HHS-401-1 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 and to test and report on internal controls over compliance in accordance with OMB Circular A-133, 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.

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

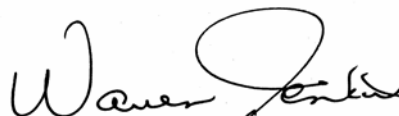
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the State's internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance we consider to be significant deficiencies as described in the accompanying Schedule of Findings and Questioned Costs. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 18, 2011, except for the paragraph regarding the Schedule of Expenditures of Federal Awards, as to which the date is December 15, 2010

Schedule of Expenditures of Federal Awards

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Peace Corps</u>				
08.000	Other Federal Assistance:			
	Peace Corps Recruiting	619	23,722	
	Peace Corps Recruiting	620	49	23,771
	Total U.S. Peace Corps		23,771	23,771
<u>U.S. Department of Agriculture</u>				
10.001	Agricultural Research_Basic and Applied Research	619	48,344 **	
10.001	Agricultural Research_Basic and Applied Research	620	421,712 **	
10.001	Agricultural Research_Basic and Applied Research (Passed through University of Missouri; C000096683, C000274651)	620	66,012 **	
10.001	Agricultural Research_Basic and Applied Research	621	2,400 **	538,468
10.025	Plant and Animal Disease, Pest Control, and Animal Care	009	889,205	
10.025	Plant and Animal Disease, Pest Control, and Animal Care (\$12,278 provided to subrecipients)	620	1,975,389 **	2,864,594
10.028	Wildlife Services	620	11,100 **	11,100
10.163	Market Protection and Promotion	009	244,933	244,933
10.169	Specialty Crop Block Grant Program	009	160,378	160,378
10.200	Grants for Agricultural Research, Special Research Grants (\$837,206 provided to subrecipients)	620	4,249,613 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through University of California; 200911201IOWA3)	620	1,113 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Cornell University; 565188726, 593719096, 594979092, 594979197, 565638897)	620	49,974 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Michigan State University; 614141R, 614080D, 614141L, 614141D, 614080A, 614141H, 614080L)	620	135,682 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through University of Nebraska; 2562050042015, 2562050042013/LNC05-255)	620	52,220 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Ohio State University; RF01077299)	620	11,754 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through Texas A&M University; 570511)	620	15,499 **	
10.200	Grants for Agricultural Research, Special Research Grants (Passed through University of Wisconsin; X377425)	620	15,881 **	
10.200	Grants for Agricultural Research, Special Research Grants	621	264,601	4,796,337
10.202	Cooperative Forestry Research	620	359,623 **	359,623
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act	620	6,342,297 **	
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act (Passed through North Carolina State University; ANIMAL DRUG PROGRAM)	620	1,192 **	6,343,489
10.205	Payments to 1890 Land-Grant Colleges and Tuskegee University	620	17,639 **	17,639
10.206	Grants for Agricultural Research_Competitive Research Grants (\$789,251 provided to subrecipients)	620	4,678,580 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of California; 01650101)	620	93,909 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of Illinois; 20090188101, 20080616101)	620	232,213 **	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>				
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through Kansas State University; S08022, S09184, S09186, S09185, S09176)	620	184,571 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through Michigan State University; 614241A)	620	44,351 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through University of Minnesota; Q4096504201, Q4086223201)	620	59,507 **	
10.206	Grants for Agricultural Research_Competitive Research Grants (Passed through Oklahoma State University; AB564970ISU, AB56050001ISU) (\$10,512 provided to subrecipients)	620	115,587 **	5,408,718
10.207	Animal Health and Disease Research	620	65,980 **	65,980
10.210	Food and Agricultural Sciences National Needs Graduate Fellowship Grants	620	153,935 **	153,935
10.212	Small Business Innovation Research (Passed through Microanalytics; METALIZEDFEP)	620	36,477 **	
10.212	Small Business Innovation Research (Passed through Phenotype Screening Corporation; Plant Root Characterization - Phase II)	620	4,987 **	41,464
10.215	Sustainable Agriculture Research and Education (Passed through University of Minnesota; H408626302, Q4089053114, H001226902, H408626317, Q4089053120, H001226911, H001226913, H001226908, Q4089053101, H001226916) (\$3,807 provided to subrecipients)	620	70,551 **	70,551
10.216	1890 Institution Capacity Building Grants (Passed through Alcorn State University; 20073881418467)	620	6,493 **	6,493
10.217	Higher Education Challenge Grants (\$43,554 provided to subrecipients)	620	317,523 **	
10.217	Higher Education Challenge Grants (Passed through University of North Carolina; 200702171)	620	10,852 **	
10.217	Higher Education Challenge Grants (Passed through Texas A&M University; 570354)	620	45,098 **	373,473
10.219	Biotechnology Risk Assessment Research (\$59,590 provided to subrecipients)	620	279,744 **	279,744
10.220	Higher Education Multicultural Scholars Program	620	11,029 **	11,029
10.226	Secondary and Two-Year Postsecondary Agriculture Education Challenge Grants	620	1,375 **	1,375
10.227	1994 Institutions Research Program (Passed through College of Menominee Nation; Tribal Colleges Sustainability Indicators Model Research Program, Climate Change)	620	20,218 **	20,218
10.250	Agricultural and Rural Economic Research	620	60,465 **	60,465
10.253	Food Assistance and Nutrition Research Programs (FANRP) (\$10,240 provided to subrecipients)	620	61,256 **	
10.253	Food Assistance and Nutrition Research Programs (FANRP) (Passed through University of Illinois; 20090063901)	620	26,643 **	87,899
10.290	Agricultural Market and Economic Research	620	112,474 **	112,474
10.303	Integrated Programs (\$731,063 provided to subrecipients)	620	1,662,827 **	
10.303	Integrated Programs (Passed through University of Illinois; 20070496705, 20070496725, 20070496730)	620	27,896 **	
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 Nebraska; 2563360054002)	620	67,518 **	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>				
10.303	Integrated Programs (Passed through Ohio State University; 60021507)	620	14,606 **	
10.303	Integrated Programs (Passed through Purdue University; 8000030980AG)	620	900 **	1,777,997
10.304	Homeland Security_Agricultural	620	243,557 **	
10.304	Homeland Security_Agricultural (Passed through Michigan State University; 614135D)	620	51,042 **	294,599
10.307	Organic Agriculture Research and Extension Initiative (\$78,242 provided to subrecipients)	620	226,478 **	226,478
10.309	Specialty Crop Research Initiative	620	168 **	
10.309	Specialty Crop Research Initiative (Passed through University of Florida; UF09222)	620	741 **	909
10.310	Agriculture and Food Research Initiative (AFRI)	620	218,952 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through Ohio State University; 60022494)	620	16,119 **	
10.310	Agriculture and Food Research Initiative (AFRI) (Passed through South Dakota State University; 3TC175-OLD)	620	4,922 **	239,993
10.352	Value-Added Producer Grants (\$360,767 provided to subrecipients)	620	1,008,363 **	1,008,363
10.446	Rural Community Development Initiative	269	99,947	99,947
10.455	Community Outreach and Assistance Partnership Program	620	63,223	63,223
10.459	Commodity Partnerships for Small Agricultural Risk Management Education Sessions	620	5,501	5,501
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	009	1,671,077	1,671,077
10.479	Food Safety Cooperative Agreements	619	189,359 **	189,359
10.500	Cooperative Extension Service (\$72,900 provided to subrecipients)	620	10,134,962 **	
10.500	Cooperative Extension Service (Passed through Allamakee County Agricultural Extension District; Engaging Youth)	620	1,084 **	
10.500	Cooperative Extension Service (Passed through Auburn University; 08HHP3746480010, 08USDAARMYISU-YR2, 08USDAARMYISUYR3)	620	124,216 **	
10.500	Cooperative Extension Service (Passed through University of California; 08001766IOWA1)	620	7,293 **	
10.500	Cooperative Extension Service (Passed through Farm Safety 4 Just Kids; STATISTICAL CONSULTATION)	620	2,500 **	
10.500	Cooperative Extension Service (Passed through Kansas State University; S08032.02, S08032-03, S09012, S09136, S10152)	620	163,485 **	
10.500	Cooperative Extension Service (Passed through University of Kentucky; 304810566509438, 304810654310117)	620	31,268 **	
10.500	Cooperative Extension Service (Passed through University of Minnesota; H408905212, Q4089043601, 0000168866, H408906013, H000756401, S4089052301, H001226814, H408906003, Answerline Services MN Extension Clients) (\$3,030 provided to subrecipients)	620	177,551 **	
10.500	Cooperative Extension Service (Passed through University of Nebraska; 2563650023251, 2563090037012, 2563240081009)	620	27,074 **	
10.500	Cooperative Extension Service (Passed through North Carolina State University; 2008059003)	620	2,350 **	
10.500	Cooperative Extension Service (Passed through North Central Extension Directors; Memo of Understanding)	620	45 **	
10.500	Cooperative Extension Service (Passed through Northwest Indian College; Appreciative Inquiry)	620	211 **	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>				
10.500	Cooperative Extension Service (Passed through South Dakota State University; A00013316)	620	4,580 **	
10.500	Cooperative Extension Service (Passed through Utah State University; 061554017)	620	3,112 **	
10.500	Cooperative Extension Service (Passed through University of Wisconsin; 101K975)	620	72 **	10,679,803
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (\$14,683,031 provided to subrecipients)	588	50,955,727	50,955,727
10.558	Child and Adult Care Food Program (\$26,375,203 provided to subrecipients)	282	26,843,896	26,843,896
10.560	State Administrative Expenses for Child Nutrition	282	1,727,554	1,727,554
10.565	Commodity Supplemental Food Program	401	226,524	
10.565	Commodity Supplemental Food Program (Passed through Polk County Board of Supervisors; Nutrition Education)	620	14,638	241,162
10.572	WIC Farmers' Market Nutrition Program (FMNP)	009	607,396	607,396
10.574	Team Nutrition Grants (\$610 provided to subrecipients)	282	357,491	357,491
10.576	Senior Farmers Market Nutrition Program	009	674,634	674,634
10.579	Child Nutrition Discretionary Grants Limited Availability	282	831,953	831,953
10.582	Fresh Fruit and Vegetable Program (\$973,574 provided to subrecipients)		979,943	979,943
10.652	Forestry Research	620	25,957 **	25,957
10.664	Cooperative Forestry Assistance	542	1,717,164	
10.664	ARRA - Cooperative Forestry Assistance	542	141,125	1,858,289
10.680	Forest Health Protection	620	105,892 **	
10.680	Forest Health Protection (Passed through The Nature Conservancy; Landfire)	620	20,649 **	126,541
10.771	Rural Cooperative Development Grants	620	19,888	19,888
10.773	Rural Business Opportunity Grants (\$21,664 provided to subrecipients)	620	66,074	66,074
10.901	Resource Conservation and Development	620	6,129 **	6,129
10.902	Soil and Water Conservation	620	41,150 **	
10.902	Soil and Water Conservation	621	77,466	118,616
10.903	Soil Survey (\$1,494 provided to subrecipients)	620	60,921 **	60,921
10.904	Watershed Protection and Flood Prevention	542	537,224	537,224
10.912	Environmental Quality Incentives Program	620	172,950 **	
10.912	Environmental Quality Incentives Program (Passed through Agricultural Drainage Management; NRCS683A756116)	620	16,024 **	
10.912	Environmental Quality Incentives Program (Passed through Agren, Inc.; LANDOWNERS & OPERATORS)	620	13,549 **	
10.912	Environmental Quality Incentives Program (Passed through Iowa Cattlemen's Association; Vegetative Treatment) (\$213,336 provided to subrecipients)	620	408,347 **	
10.912	Environmental Quality Incentives Program (Passed through Winrock International Institute; NRCS683A756184)	620	1,795 **	
10.912	Environmental Quality Incentives Program	621	138,181	750,846
10.960	Technical Agricultural Assistance	620	305,931	305,931
10.961	Scientific Cooperation and Research	619	14,468 **	
10.961	Scientific Cooperation and Research	620	26,549 **	41,017
10.962	Cochran Fellowship Program-International Training-Foreign Participant	620	47,549	47,549

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Agriculture (continued)</u>				
<u>SNAP Cluster:</u>				
10.551	Supplemental Nutrition Assistance Program (Note 5)	401	507,422,183	
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (\$2,512,151 provided to subrecipients)	401	21,770,054	
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Passed through Woodbury County Agricultural Extension; County Basics FFY09, 5880NU27)	620	38,911	
10.561	ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	401	2,667,268	
			<u>24,476,233</u>	531,898,416
<u>Child Nutrition Cluster:</u>				
10.553	School Breakfast Program (\$17,355,038 provided to subrecipients)	282	17,682,381	
10.555	National School Lunch Program (\$95,500,264 provided to subrecipients)	282	96,131,782	
10.556	Special Milk Program for Children (\$72,262 provided to subrecipients)	282	74,725	
10.559	Summer Food Service Program for Children (\$1,622,839 provided to subrecipients)	282	1,731,036	115,619,924
<u>Emergency Food Assistance Cluster:</u>				
10.568	Emergency Food Assistance Program (Administrative Costs)	401	492,232	
10.568	ARRA - Emergency Food Assistance Program (Administrative Costs)	401	390,887	
			883,119	
10.569	Emergency Food Assistance Program (Food Commodities)	401	4,281,255	
10.569	ARRA - Emergency Food Assistance Program (Food Commodities)	401	809,836	
			<u>5,091,091</u>	5,974,210
10.000	Other Federal Assistance:			
	Unknown Title (\$77,413 provided to subrecipients)	620	4,718,806	**
	Unknown Title (Passed through American Seed Trade Association; 9014)	620	12,314	**
	Unknown Title (Passed through Arizona State University; 10353)	620	970	**
	Unknown Title (Passed through Capstan Ag Systems, Inc.; PULSE-WIDTH MODULATION OF ANHYDROUS AMMONIA)	620	2,634	**
	Unknown Title (Passed through Iowa Fruit and Vegetable Growers Association; Increase Production and Marketability of Speciality Fruit Crops Grown in a Tunnel Structure)	620	1,138	**
	Unknown Title (Passed through JBS International-Aguirre Division; S9098IOWA)	620	53,838	**
	Unknown Title (Passed through National Association of State Universities; AKIWM111) (\$5,715 provided to subrecipients)	620	16,662	**
	Unknown Title (Passed through National Center for Appropriate Technology; Local Foods Center)	620	15,135	**
	Unknown Title (Passed through Shivers Manufacturing, Inc.; Drying of Grain)	620	11,357	**
	Unknown Title (Passed through Southern Iowa Forage and Livestock Committee; Grazing with Wildlife)	620	5,781	**
	Unknown Title (Passed through United Egg Producers; Feeding Altered Diets)	620	230,195	**
			<u>230,195</u>	5,068,830
	Total U.S. Department of Agriculture		<u>784,033,746</u>	<u>784,033,746</u>

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Commerce</u>				
11.302	Economic Development_Support for Planning Organizations	620	122,811	122,811
11.303	Economic Development_Technical Assistance	620	12,322	12,322
11.307	Economic Adjustment Assistance	601	1,095,365	1,095,365
11.431	Climate and Atmospheric Research	619	27,713 **	
11.431	Climate and Atmospheric Research	620	139,542 **	167,255
11.460	Special Oceanic and Atmospheric Projects (\$30,000 provided to subrecipients)	620	398,545 **	
11.460	Special Oceanic and Atmospheric Projects	621	532,566	931,111
11.462	Hydrologic Research (Passed through University of California; 0135GJB671)	620	11,900 **	11,900
11.472	Unallied Science Program (Passed through North Pacific Research Board; #709)	619	8,956 **	
11.472	Unallied Science Program (Passed through Oregon State University; NA214A-A)	619	44,551 **	53,507
11.550	Public Telecommunications Facilities Planning and Construction	621	71,879	71,879
11.609	Measurement and Engineering Research and Standards	619	2,299 **	
11.609	Measurement and Engineering Research and Standards	620	350 **	2,649
11.611	Manufacturing Extension Partnership (\$131,009 provided to subrecipients)	620	1,831,264 **	1,831,264
11.000	Other Federal Assistance:			
	Unknown Title (Passed through Nano Electronics Research Corporation; 2008-NE-1462C)	619	82,634 **	
	Unknown Title	620	47 **	82,681
	Total U.S. Department of Commerce		4,382,744	4,382,744
<u>U.S. Department of Defense</u>				
12.002	Procurement Technical Assistance For Business Firms	620	452,310	452,310
12.112	Payments to States in Lieu of Real Estate Taxes	655	548,623	548,623
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	542	36,915	36,915
12.300	Basic and Applied Scientific Research (\$141,720 provided to subrecipients)	619	1,801,211 **	
12.300	Basic and Applied Scientific Research (Passed through University of California, Santa Barbara; KK6137)	619	112,188 **	
12.300	Basic and Applied Scientific Research (\$296,780 provided to subrecipients)	620	2,317,137 **	
12.300	Basic and Applied Scientific Research (Passed through Drexel University; Remote Test and Measure)	620	30,472 **	
12.300	Basic and Applied Scientific Research (Passed through University of Maryland; Z878002)	620	86,521 **	
12.300	Basic and Applied Scientific Research (Passed through University of Nebraska; 2511090064004)	620	135,891 **	
12.300	Basic and Applied Scientific Research (Passed through VM Products, Inc.; Low Cost Position Indicator)	620	4,748 **	4,488,168
12.351	Basic Scientific Research - Combating Weapons of Mass Destruction (\$30,689 provided to subrecipients)	620	203,498 **	
12.351	Basic Scientific Research - Combating Weapons of Mass Destruction (Passed through University of Illinois; 20080086602)	620	104,017 **	307,515

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Defense (continued)</u>				
12.400	Military Construction, National Guard	582	8,672,523	8,672,523
12.401	National Guard Military Operations and Maintenance (O&M) Projects	582	33,618,266	
12.401	ARRA - National Guard Military Operations and Maintenance (O&M) Projects	582	2,725,705	36,343,971
12.420	Military Medical Research and Development (\$192,975 provided to subrecipients)	619	1,272,974 **	
12.420	Military Medical Research and Development (Passed through University of North Texas Health Science Center; HS763-000007591)	619	4,485 **	
12.420	Military Medical Research and Development (Passed through University of Rochester; 413874-G)	619	2,230 **	
12.420	Military Medical Research and Development (Passed through University of Nebraska; 3520052016001)	620	198,186 **	
12.420	Military Medical Research and Development (Passed through Vanderbilt University; VUMC32111R, VUMC34546R)	620	20,525 **	1,498,400
12.431	Basic Scientific Research (\$842,825 provided to subrecipients)	619	1,308,349 **	
12.431	Basic Scientific Research (Passed through Academy of Applied Science; 09-73)	619	14,152 **	
12.431	Basic Scientific Research (\$77,318 provided to subrecipients)	620	156,197 **	
12.431	Basic Scientific Research (Passed through Purdue University; 410424595)	620	74,398 **	
12.431	Basic Scientific Research	621	468,459	2,021,555
12.630	Basic, Applied, and Advanced Research in Science and Engineering	619	190,461 **	
12.630	Basic, Applied, and Advanced Research in Science and Engineering	620	1,897 **	
12.630	Basic, Applied, and Advanced Research in Science and Engineering (Passed through Academy of Applied Science; Summer Internship, 1005)	620	2,972 **	
12.630	Basic, Applied, and Advanced Research in Science and Engineering	621	17,777 **	213,107
12.800	Air Force Defense Research Sciences Program	619	605,368 **	
12.800	Air Force Defense Research Sciences Program (Passed through University of Florida; UF-EIES-0706007-UIW)	619	85,646 **	
12.800	Air Force Defense Research Sciences Program (\$67,031 provided to subrecipients)	620	1,871,021 **	
12.800	Air Force Defense Research Sciences Program (Passed through George Washington University; 09S19)	620	46,022 **	
12.800	Air Force Defense Research Sciences Program (Passed through Kent State University; 444286P8061713)	620	54,913 **	
12.800	Air Force Defense Research Sciences Program (Passed through University of Maryland; Z805402, Z806901)	620	212,244 **	
12.800	Air Force Defense Research Sciences Program (Passed through Rensselaer Polytechnic Institute; A11726)	620	25,696 **	2,900,910
12.901	Mathematical Sciences Grants Program	619	30,568 **	
12.901	Mathematical Sciences Grants Program	619	15,000	
12.901	Mathematical Sciences Grants Program	620	107,379 **	152,947
12.910	Research and Technology Development	619	72,186 **	
12.910	Research and Technology Development (Passed through University of California, Santa Barbara; KK1025, KK9136)	619	186,783 **	
12.910	Research and Technology Development	620	86,797 **	
12.910	Research and Technology Development (Passed through Boeing; KT8079, 173314)	620	55,101 **	
12.910	Research and Technology Development (Passed through Stanford University; 1891874036790B)	620	123,360 **	524,227

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Defense (continued)</u>				
12.000	Other Federal Assistance:			
	Department of the Army - Condition 5	542	534,422	
	Department of the Army (Passed through Advanced Infoneering, Inc.; N00014-09-C-0598, N68335-090-C-0352, N68335-10-D-0001)	619	188,243	**
	Unknown Title (\$626,803 provided to subrecipients)	619	3,308,970	**
	Unknown Title (Passed through Advanced Technology Institute; 2006-390)	619	55,662	**
	Unknown Title (Passed through Aptima, Inc.; 0502-1435, 0507-1433, 0610-1517, 0611-1519)	619	150,209	**
	Unknown Title (Passed through ASL Analytical, Inc.; W15P7T-10-C-S605)	619	1,539	**
	Unknown Title (Passed through Biological Mimetics, Inc.; C080090)	619	47,329	**
	Unknown Title (Passed through CH2M Hill; W912EF-07-D-003)	619	29,000	**
	Unknown Title (Passed through Henry M. Jackson Foundation for the Advancement of Military Medicine, Inc; 206882, 209783) (\$170,550 provided to subrecipients)	619	719,305	**
	Unknown Title (Passed through Innovative Scientific Solutions, Inc.; SB01107)	619	9,647	**
	Unknown Title (Passed through Nextgen Aeronautics, Inc.; PO 08-11)	619	123,090	**
	Unknown Title (Passed through Rockwell Collins, Inc.; 4503611703)	619	49,329	**
	Unknown Title (Passed through South Carolina Research Authority; 2010-406) (\$42,000 provided to subrecipients)	619	140,590	**
	Unknown Title (Passed through Steel Founders' Society of America; W15QKN-08-2-0007)	619	49,137	**
	Unknown Title (Passed through University of Michigan; F011657)	619	358,579	**
	Unknown Title (Passed through Viz-Tek, Inc.; N00014-08-M-0272)	619	42,000	**
	ARRA - Unknown Title (Passed through Tetra Tech, Inc.; 1052235)	619	56,452	**
	Department of the Air Force (\$130,550 provided to subrecipients)	620	2,127,718	**
	Department of the Army (\$163,361 provided to subrecipients)	620	748,170	**
	Army Corps of Engineers	620	371,503	**
	Army Research Laboratory	620	1,309,965	**
	Department of Defense	620	363	**
	Unknown Title (Passed through Advanced Technology Institute; 2010397)	620	4,149	**
	Unknown Title (Passed through Agiltron, Inc.; 482554)	620	113,522	**
	Unknown Title (Passed through Barron Associates, Inc.; 361SC01)	620	3,123	**
	Unknown Title (Passed through Direct Vapor Technologies International, Inc.; Novel Bonda Coat)	620	97,352	**
	Unknown Title (Passed through HC Materials Corporation; PM290102)	620	84,354	**
	Unknown Title (Passed through Infoscitex Corporation; 11911S1)	620	5,748	**
	Unknown Title (Passed through Innovative Scientific Solutions, Inc.; SB01507, SB01607)	620	13,595	**
	Unknown Title (Passed through Keystone Synergistic Enterprises, Inc.; FA8650)	620	1,860	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Defense (continued)</u>				
	Unknown Title (Passed through Los Alamos National Laboratory; 7435500109)	620	40,000 **	
	Unknown Title (Passed through Mechdyne Corporation; Device Interaction Study)	620	36,062 **	
	Unknown Title (Passed through Physical Sciences, Inc.; SC520051708)	620	3,872	
	Unknown Title (Passed through Penn State University; 3320ISUUSA0008)	620	38,692 **	
	Unknown Title (Passed through Pratt & Whitney; 26114)	620	69,976 **	
	Unknown Title (Passed through Princeton University; 00001372)	620	81,703 **	
	Unknown Title (Passed through Quad Cities Manufacturing Laboratory; Develop Gas Atomization)	620	30,000 **	
	Unknown Title (Passed through Redwood Scientific, Inc.; PLAN BOND LINE INTEGRITY)	620	27,932 **	
	Unknown Title (Passed through Rolls Royce; 1840010483, 5100000450)	620	2,364 **	
	Unknown Title (Passed through Rutgers University; W912HQ10C0008)	620	1,565 **	
	Unknown Title (Passed through South Carolina Research Authority; 2009408)	620	44,102 **	
	Unknown Title (Passed through Spectral Sciences, Inc.; SB0921001)	620	41,719 **	
	Unknown Title (Passed through Steel Founders' Society of America; W15QKN0820007)	620	150 **	
	Unknown Title (Passed through Thermal Wave Imaging; STTR Phase II)	620	71,859 **	
	Unknown Title (Passed through University of California; 6870459, 6884440)	620	107,938 **	
	Unknown Title (Passed through Military Impacted Schools Association, Inc.)	621	1,299,408	12,642,267
	Total U.S. Department of Defense		70,803,438	70,803,438
<u>U.S. Department of Housing and Urban Development</u>				
14.171	Manufactured Home Construction and Safety Standards	595	2,412	2,412
14.239	HOME Investment Partnerships Program (\$6,729,136 provided to subrecipients) (Note 6)	269	102,038,948 ***	102,038,948
14.246	Community Development Block Grants/Brownfields Economic Development Initiative (\$53,000 provided to subrecipients)	269	56,200	56,200
14.251	Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants (\$120,000 provided to subrecipients)	269	162,648	162,648
14.401	Fair Housing Assistance Program_State and Local	167	429,838	429,838
<u>CDBG - State-Administered Small Cities Program Cluster:</u>				
14.228	Community Development Block Grants/State's Program and Non- Entitlement Grants in Hawaii (\$86,320,163 provided to subrecipients)	269	89,816,567	
14.255	ARRA - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (Recovery Act Funded) (\$2,309,041 provided to subrecipients)	269	2,322,541	92,139,108
	Total U.S. Department of Housing and Urban Development		194,829,154	194,829,154

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of the Interior</u>				
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	009	74,953	74,953
15.252	Abandoned Mine Land Reclamation (AMLR) Program	009	1,696,898	1,696,898
15.608	Fish and Wildlife Management Assistance	619	14,554 **	14,554
15.615	Cooperative Endangered Species Conservation Fund	542	497,843	497,843
15.622	Sportfishing & Boating Safety Act	542	177,873	177,873
15.623	North American Wetlands Conservation Fund	542	1,315,255	1,315,255
15.629	Great Apes Conservation Fund	620	8,794 **	8,794
15.632	Conservation Grants Private Stewardship for Imperiled Species	620	35,380 **	35,380
15.634	State Wildlife Grants	542	1,497,689	
15.634	State Wildlife Grants (Passed through Nebraska Game and Parks; Long Billed Curlew)	620	2,688 **	1,500,377
15.635	Neotropical Migratory Bird Conservation (Passed through State of Colorado; NMBCA158609)	620	47,037 **	47,037
15.637	Migratory Bird Joint Ventures	542	42,113	42,113
15.805	Assistance to State Water Resources Research Institutes (\$25,197 provided to subrecipients)	620	79,535 **	79,535
15.808	U.S. Geological Survey_Research and Data Collection	619	64,803 **	
15.808	U.S. Geological Survey_Research and Data Collection	620	23,530 **	
15.808	U.S. Geological Survey_Research and Data Collection (Passed through American Fisheries Society; MARIS)	620	1,792 **	90,125
15.810	National Cooperative Geologic Mapping Program	542	169,000	
15.810	National Cooperative Geologic Mapping Program	621	6,056 **	175,056
15.812	Cooperative Research Units Program	620	136,593 **	136,593
15.814	National Geological and Geophysical Data Preservation Program	542	18,879	18,879
15.815	National Land Remote Sensing_Education Outreach and Research (Passed through AmericaView, Inc.)	621	26,703	26,703
15.904	Historic Preservation Fund Grants-In-Aid	259	764,629	764,629
15.916	Outdoor Recreation_Acquisition, Development and Planning	542	491,503	491,503
15.978	Upper Mississippi River System Long Term Resource Monitoring Program	542	450,852	450,852
<u>Fish and Wildlife Cluster:</u>				
15.605	Sport Fish Restoration Program	542	5,496,638	
15.611	Wildlife Restoration	542	6,459,533	11,956,171
15.000	Other Federal Assistance:			
	Unknown Title	620	43,630 **	
	Unknown Title (Passed through Kirkwood Community College; 0710021R)	620	47,023 **	
	Unknown Title (Passed through North Carolina State University; 2009135802)	620	25,657 **	
	Unknown Title (Passed through University of Wyoming; DOINPS44175PRD, DOINPS44188DBNS, DOINPS44149PRD)	620	9,104 **	
	Unknown Title (Passed through Silos and Smokestacks)	621	4,050	129,464
	Total U.S. Department of the Interior		19,730,587	19,730,587
<u>U.S. Department of Justice</u>				
16.017	Sexual Assault Services Formula Program (\$215,831 provided to subrecipients)	112	228,021	228,021

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Justice (continued)</u>				
16.110	Education and Enforcement of the Antidiscrimination Provision of the Immigration and Nationality Act	619	18,944	18,944
16.202	Prisoner Reentry Initiative Demonstration (Offender Reentry)	238	108,751	108,751
16.523	Juvenile Accountability Block Grants (\$389,273 provided to subrecipients)	379	396,485	396,485
16.525	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	619	171	
16.525	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus (\$107,761 provided to subrecipients)	621	351,580	351,751
16.540	Juvenile Justice and Delinquency Prevention Allocation to States (\$304,756 provided to subrecipients)	379	534,666	534,666
16.541	Part E - Developing, Testing and Demonstrating Promising New Programs (\$3,121 provided to subrecipients)	379	35,386	
16.541	Part E - Developing, Testing and Demonstrating Promising New Programs (\$14,687 provided to subrecipients)	642	14,687	50,073
16.543	Missing Children's Assistance	595	401,039	401,039
16.548	Title V_Delinquency Prevention Program (\$82,706 provided to subrecipients)	379	86,867	86,867
16.550	State Justice Statistics Program for Statistical Analysis Centers	379	37,055	37,055
16.554	National Criminal History Improvement Program (NCHIP)	595	150,714	150,714
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	595	293,319	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants (Passed through University of Missouri, St. Louis; 00015605-1)	619	22,838 **	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	620	156,782 **	
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants (\$107,365 provided to subrecipients)	642	120,783	593,722
16.575	Crime Victim Assistance (\$3,821,318 provided to subrecipients)	112	4,010,194	4,010,194
16.576	Crime Victim Compensation (\$4,876,350 provided to subrecipients)	112	5,133,000	5,133,000
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program (\$541,065 provided to subrecipients)	588	620,516	
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program (\$2,253 provided to subrecipients)	642	25,668	646,184
16.585	Drug Court Discretionary Grant Program	221	123,815	
16.585	Drug Court Discretionary Grant Program	228	28,185	152,000
16.588	Violence Against Women Formula Grants (\$1,443,745 provided to subrecipients)	112	1,517,850	
16.588	ARRA - Violence Against Women Formula Grants (\$886,410 provided to subrecipients)	112	889,309	2,407,159
16.589	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program (Passed through Iowa Coalition Against Domestic Violence)	621	48,045	48,045
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders	444	406,716	406,716
16.593	Residential Substance Abuse Treatment for State Prisoners (\$77,564 provided to subrecipients)	642	83,564	83,564
16.606	State Criminal Alien Assistance Program	238	388,570	388,570

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Justice (continued)</u>				
16.609	Community Prosecution and Project Safe Neighborhoods (\$123,062 provided to subrecipients)	642	127,797	127,797
16.710	Public Safety Partnership and Community Policing Grants	595	28,260	
16.710	Public Safety Partnership and Community Policing Grants	620	225,017 **	
16.710	Public Safety Partnership and Community Policing Grants (Passed through City of Waterloo, Iowa)	621	53 **	
16.710	Public Safety Partnership and Community Policing Grants (\$291,031 provided to subrecipients)	642	334,211	587,541
16.727	Enforcing Underage Drinking Laws Program (\$280,207 provided to subrecipients)	379	280,559	280,559
16.735	Protecting Inmates and Safeguarding Communities Discretionary Grant Program	238	277	277
16.738	Edward Byrne Memorial Justice Assistance Grant Program (\$151,503 provided to subrecipients)	642	151,503	151,503
16.740	Statewide Automated Victim Information Notification (SAVIN) Program	112	139,867	139,867
16.744	Anti-Gang Initiative (\$94,636 provided to subrecipients)	642	104,539	104,539
16.750	Support for Adam Walsh Act Implementation Grant Program	595	125,575	125,575
16.753	Congressionally Recommended Awards	620	33,979 **	33,979
16.800	ARRA - Recovery Act - Internet Crimes against Children Task Force Program (ICAC)	595	150,486	150,486
16.801	ARRA - Recovery Act - State Victim Assistance Formula Grant Program (\$593,498 provided to subrecipients)	112	615,984	615,984
16.803	ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories (\$4,242,166 provided to subrecipients)	642	4,582,166	4,582,166
16.808	ARRA - Recovery Act - Edward Byrne Memorial Competitive Grant Program	227	119,794	119,794
16.810	ARRA - Recovery Act Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program	221	319,015	319,015
16.000	Other Federal Assistance:			
	Federal Marijuana Eradication	595	4,720	
	Unknown Title (Passed through City of Iowa City, Iowa)	619	6,247	10,967
	Total U.S. Department of Justice		23,583,569	23,583,569
<u>U.S. Department of Labor</u>				
17.002	Labor Force Statistics	309	2,322,191	
17.002	ARRA - Labor Force Statistics (\$11,929 provided to subrecipients)	309	41,598	2,363,789
17.005	Compensation and Working Conditions	309	89,199	89,199
17.151	ARRA - Employee Benefits Security Administration (EBSA)	006	395,488	
17.151	ARRA - Employee Benefits Security Administration (EBSA)	645	3,141	398,629
17.225	Unemployment Insurance (\$468,701 provided to subrecipients)	309	805,913,405	
17.225	ARRA - Unemployment Insurance (\$83,525 provided to subrecipients)	309	493,538,204	1,299,451,609
17.235	Senior Community Service Employment Program (\$1,400,184 provided to subrecipients)	297	1,540,384	
17.235	ARRA - Senior Community Service Employment Program (\$199,665 provided to subrecipients)	297	224,437	1,764,821
17.245	Trade Adjustment Assistance (\$42,360 provided to subrecipients)	309	10,759,905	10,759,905
17.266	Work Incentive Grants (\$528,734 provided to subrecipients)	309	556,978	556,978
17.267	Incentive Grants - WIA Section 503 (\$148,935 provided to subrecipients)	309	148,935	148,935

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Labor (continued)</u>				
17.271	Work Opportunity Tax Credit Program (WOTC)	309	284,290	284,290
17.273	Temporary Labor Certification for Foreign Workers	309	91,696	91,696
17.275	ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	309	379,044	379,044
17.503	Occupational Safety and Health_State Program	309	1,534,718	1,534,718
17.504	Consultation Agreements	309	605,405	605,405
17.505	OSHA Data Initiative	309	65,962	65,962
17.600	Mine Health and Safety Grants	282	42,393	42,393
<u>Employment Service Cluster:</u>				
17.207	Employment Service/Wagner-Peyser Funded Activities (\$289,524 provided to subrecipients)	309	6,091,099	
17.207	ARRA - Employment Service/Wagner-Peyser Funded Activities (\$237,466 provided to subrecipients)	309	1,687,276	
			7,778,375	
17.801	Disabled Veterans' Outreach Program (DVOP) (\$69,954 provided to subrecipients)	309	1,319,923	
17.804	Local Veterans' Employment Representative Program (\$15,500 provided to subrecipients)	309	140,286	9,238,584
<u>WIA Cluster:</u>				
17.258	WIA Adult Program (\$2,494,293 provided to subrecipients)	309	2,755,474	
17.258	ARRA - WIA Adult Program (\$1,264,548 provided to subrecipients)	309	1,344,192	
			4,099,666	
17.259	WIA Youth Activities (\$4,003,123 provided to subrecipients)	309	4,445,845	
17.259	ARRA - WIA Youth Activities (\$3,677,753 provided to subrecipients)	309	3,842,906	
			8,288,751	
17.260	WIA Dislocated Workers (\$16,784,578 provided to subrecipients)	309	18,532,968	
17.260	ARRA - WIA Dislocated Workers (\$4,966,289 provided to subrecipients)	309	5,379,223	
			23,912,191	36,300,608
Total U.S. Department of Labor			1,364,076,565	1,364,076,565
<u>U.S. Department of State</u>				
19.010	Academic Exchange Programs - Humphrey Fellowship Program (Passed through Institute of International Education)	619	38,091	38,091
19.014	One-Time International Exchange Grant Program	619	24,236	24,236
19.403	American Council of Young Political Leaders	619	2,560 **	2,560
19.408	Academic Exchange Programs - Teachers	620	350,151	350,151
19.510	U.S. Refugee Admissions Program	401	664,995	664,995
<u>Other Federal Assistance:</u>				
19.000	Unknown Title	619	687,335 **	
	Unknown Title (Passed through Civilian Research and Development Foundation; CO-80929-09)	619	101,672 **	
	Unknown Title (Passed through Kirkwood Community College; RISE2008CCSIP)	620	28,542	817,549
Total U.S. Department of State			1,897,582	1,897,582

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Transportation</u>				
20.106	Airport Improvement Program	645	546,545	546,545
20.108	Aviation Research Grants	620	19,508 **	19,508
20.109	Air Transportation Centers of Excellence (\$562,178 provided to subrecipients)	620	1,159,577 **	1,159,577
20.200	Highway Research and Development Program (\$587,018 provided to subrecipients)	620	1,691,865 **	
20.200	Highway Research and Development Program (Passed Through Coreslab Structures, Inc.; DTFH6109G00006)	620	5,724 **	1,697,589
20.215	Highway Training and Education	620	40,182 **	40,182
20.218	National Motor Carrier Safety	645	3,660,328	3,660,328
20.231	Performance and Registration Information Systems Management	645	77,269	77,269
20.232	Commercial Driver License State Programs	645	454,307	454,307
20.234	Safety Data Improvement Program	645	188,385	188,385
20.237	Commercial Vehicle Information Systems and Networks	645	168,923	168,923
20.314	Railroad Development	645	8,283,174	8,283,174
20.505	Federal Transit_Metropolitan Planning Grants (\$5,649,137 provided to subrecipients)	645	5,649,137	5,649,137
20.509	Formula Grants for Other Than Urbanized Areas (\$10,085,755 provided to subrecipients)	645	10,085,755	
20.509	ARRA - Formula Grants for Other Than Urbanized Areas (\$12,136,045 provided to subrecipients)	645	12,136,045	22,221,800
20.514	Public Transportation Research (\$31,008 provided to subrecipients)	645	31,008	31,008
20.515	State Planning and Research (Passed through Minnesota Department of Transportation; 89256/2)	620	5,521 **	
20.515	State Planning and Research (\$85,078 provided to subrecipients)	645	85,078	90,599
20.700	Pipeline Safety Program Base Grants	219	605,583	605,583
20.701	University Transportation Centers Program (\$152,639 provided to subrecipients)	620	661,462 **	
20.701	University Transportation Centers Program (Passed through University of Alaska; UAF080033)	620	58,176 **	719,638
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants (\$301,589 provided to subrecipients)	583	304,623	304,623
20.761	Biobased Transportation Research (Passed through South Dakota State University; 3TJ149) (115,456 provided to subrecipients)	620	275,925 **	275,925
<u>Highway Planning and Construction Cluster:</u>				
20.205	Highway Planning and Construction	542	1,288,125	
20.205	Highway Planning and Construction (Passed through University of Nebraska - Lincoln; 25-1121-0001-124, 25-1121-0001-125, 25-1121-0001-130, 25-1121-0001-270, 25-1121-0001-371, 25-1121-0001-372, 25-1121-0001-373) (\$2,478 provided to subrecipients)	619	211,027	
20.205	Highway Planning and Construction (Passed through Madison County Board of Supervisors; Covered Bridges)	620	92,524 **	
20.205	Highway Planning and Construction (Passed through Missouri Department of Transportation; RD09028) (\$26,444 provided to subrecipients)	620	99,483 **	
20.205	Highway Planning and Construction (Passed through Ohio Department of Transportation; 134375)	620	27,351 **	
20.205	Highway Planning and Construction (Passed through Oregon Department of Transportation; 26317)	620	8,788 **	
20.205	Highway Planning and Construction	625	1,400	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Transportation (continued)</u>				
20.205	Highway Planning and Construction (\$73,092,887 provided to subrecipients)	645	411,220,166	
20.205	ARRA - Highway Planning and Construction (\$31,111,008 provided to subrecipients)	645	236,267,520	
			649,216,384	
20.219	Recreational Trails Program (\$597,577 provided to subrecipients)	645	1,347,839	650,564,223
<u>Federal Transit Cluster:</u>				
20.500	Federal Transit_Capital Investment Grants	621	3,059,486	
20.500	Federal Transit_Capital Investment Grants (\$8,361,522 provided to subrecipients)	645	8,361,522	
			11,421,008	
20.507	ARRA - Federal Transit_Formula Grants	619	422,168	
20.507	ARRA - Federal Transit_Formula Grants (\$3,035,344 provided to subrecipients)	645	3,035,344	
			3,457,512	14,878,520
<u>Transit Services Programs Cluster:</u>				
20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities (\$1,244,111 provided to subrecipients)	645	1,244,111	
20.516	Job Access_Reverse Commute (\$1,000,204 provided to subrecipients)	645	1,000,204	
20.521	New Freedom Program (\$222,012 provided to subrecipients)	645	222,012	2,466,327
<u>Highway Safety Cluster:</u>				
20.600	State and Community Highway Safety	588	41,371	
20.600	State and Community Highway Safety (\$463,712 provided to subrecipients)	595	3,604,865	
20.600	State and Community Highway Safety	645	99,391	
			3,745,627	
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I (\$1,253,946 provided to subrecipients)	595	2,678,496	
20.602	Occupant Protection Incentive Grants (\$145,377 provided to subrecipients)	595	385,565	
20.609	Safety Belt Performance Grants (\$663,438 provided to subrecipients)	595	1,037,993	
20.610	State Traffic Safety Information System Improvement Grants	595	388,577	
20.612	Incentive Grant Program to Increase Motorcyclist Safety	595	32,265	8,268,523
<u>Other Federal Assistance:</u>				
20.000	Unknown Title (\$4,447,732 provided to subrecipients)	619	8,171,216	**
	Unknown Title (Passed through National Academy of Sciences; SHRP S-02) (\$70,552 provided to subrecipients)	619	210,210	**
	Unknown Title (Passed through National Cooperative Highway Research Program; HR 24-27)	619	30,167	**
	Unknown Title (Passed through Science Application International Corporation; 4400163822)	619	69,255	**
	Unknown Title (Passed through Westat, Inc.; 8172-S-01)	619	866,320	**
	Unknown Title (\$919,231 provided to subrecipients)	620	2,128,084	**
	Unknown Title (Passed through Applied Pavement Technology; 2009016RR01)	620	1,771	**
	Unknown Title (Passed through CH2M Hill, Inc; 931957)	620	1,259	**
	Unknown Title (Passed through HNTB Corporation; Bridge Designs, Bridge Designs-Phase 2/Task 6)	620	25,352	**

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Transportation (continued)</u>				
	Unknown Title (Passed through University of Maryland; Q206101)	620	27,703 **	
	Unknown Title (Passed through Michigan Technological University; 061122Z1)	620	59,327 **	
	Unknown Title (Passed through Science Applications International; 4400129949, 4400149027)	620	27,454 **	
	Unknown Title (Passed through The Transtec Group, Inc.; Intelligent Compaction)	620	28,448 **	
	Unknown Title (Passed through Virginia Polytechnic Institute and State University; FR1922345889)	620	146,856 **	11,793,422
	Total U.S. Department of Transportation		734,165,115	734,165,115
<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) (\$1,350,290 provided to subrecipients)	269	1,350,290	1,350,290
	Total U.S. Department of the Treasury		1,350,290	1,350,290
<u>U.S. Equal Employment Opportunity Commission</u>				
30.002	Employment Discrimination State and Local Fair Employment Practices Agency Contracts	167	587,000	587,000
	Total U.S. Equal Employment Opportunity Commission		587,000	587,000
<u>U.S. General Services Administration</u>				
39.003	Donation of Federal Surplus Personal Property	250	389,280	389,280
	Total U.S. General Services Administration		389,280	389,280
<u>U.S. Library of Congress</u>				
42.000	Other Federal Assistance: Unknown Title	619	18,794	18,794
	Total U.S. Library of Congress		18,794	18,794
<u>National Aeronautics and Space Administration</u>				
43.001	Aerospace Education Services Program (\$333,857 provided to subrecipients)	619	2,994,326 **	
43.001	Aerospace Education Services Program (Passed through Ohio University; UTI15660) (\$130,231 provided to subrecipients)	619	238,125 **	
43.001	Aerospace Education Services Program (Passed through SETI Institute; NNA05CS77A-08-001, NNA05CS777-08-002)	619	30,679 **	
43.001	Aerospace Education Services Program (Passed through University of California, Los Angeles; 2090 G FC322, 2090 G MA725)	619	57,749 **	
43.001	Aerospace Education Services Program (Passed through University of New Hampshire; PZ07097)	619	21,435 **	3,342,314

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>National Aeronautics and Space Administration (continued)</u>				
43.002	Technology Transfer (Passed through University of Colorado)	619	54,468 **	
43.002	Technology Transfer	621	258,180	312,648
43.000	Other Federal Assistance:			
	Unknown Title (\$1,819,947 provided to subrecipients)	619	7,383,893 **	
	Unknown Title (Passed through Giner, Inc.; NNX10CF69P)	619	4,462 **	
	Unknown Title (Passed through Hampton University; 100-2006)	619	21,764 **	
	Unknown Title (Passed through Johns Hopkins University; 921647) (\$1,657,074 provided to subrecipients)	619	5,812,782 **	
	Unknown Title (Passed through Smithsonian Institution, Smithsonian Astrophysical Observatory; GO0-11035A, GO7- 8084X, GO7-8085X, GO9-0034X, GO9-0095X)	619	19,383 **	
	Unknown Title (Passed through Southwest Research Institute; 699041X)	619	116,712 **	
	Unknown Title (Passed through Universities Space Research Association; 05154-01)	619	54,110 **	
	Unknown Title (Passed through University of California, Los Angeles; 2090 G MA234)	619	3,440 **	
	Unknown Title (Passed through University of New Hampshire; 06-002)	619	292,634 **	
	Unknown Title (\$391,007 provided to subrecipients)	620	1,715,776 **	
	Unknown Title (Passed through Auburn University; 09NCAT247832ISU)	620	22,913 **	
	Unknown Title (Passed through University of California; 0135GJB801)	620	28,426 **	
	Unknown Title (Passed through Invocon, Inc.; 200808370)	620	116,644 **	
	Unknown Title (Passed through Jet Propulsion Laboratory; Star Forming Regions, 1347980, 1301516, 1389588, 1379393, 1367695, 1377097)	620	88,381 **	
	Unknown Title (Passed through Lockheed Martin; 8100000883)	620	1,265 **	
	Unknown Title (Passed through Michigan State University; 612774IS)	620	50,433 **	
	Unknown Title (Passed through University of Michigan; 3001312867)	620	57,651 **	
	Unknown Title (Passed through Ohio State University; RF01079905)	620	66,972 **	
	Unknown Title (Passed through Smithsonian Astrophysical Observatory; AR90010B)	620	34,490 **	
	Unknown Title (Passed through Space Telescope Science Institute; HSTGO1083206A)	620	8,518 **	
	Unknown Title (Passed through University of Utah; 1000622801)	620	30,098 **	
	Unknown Title (Passed through West Virginia University; 09598ISU)	620	29,641 **	
	Unknown Title (Passed through Wyle Integrated Science and Engineering Group; T71518, T71772)	620	35,293 **	
	Unknown Title	621	38,647	
	Unknown Title (\$95,337 provided to subrecipients)	621	621,347 **	16,655,675
	Total National Aeronautics and Space Administration		20,310,637	20,310,637

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>National Foundation on the Arts and the Humanities</u>				
45.024	Promotion of the Arts_Grants to Organizations and Individuals	259	10,000	
45.024	Promotion of the Arts_Grants to Organizations and Individuals	619	4,100 **	
45.024	Promotion of the Arts_Grants to Organizations and Individuals (Passed through Dance/USA)	619	10,000	
45.024	Promotion of the Arts_Grants to Organizations and Individuals (Passed through Humanities Iowa; 32-3-001)	619	1,305 **	
45.024	Promotion of the Arts_Grants to Organizations and Individuals	620	2,337	27,742
45.025	Promotion of the Arts_Partnership Agreements	259	706,455	
45.025	Promotion of the Arts_Partnership Agreements (Passed through Arts Midwest; FY10-300, FY10-68911, FY10-68963)	619	7,900	
45.025	Promotion of the Arts_Partnership Agreements (Passed through New England Foundation for the Arts; 2008-12538)	619	3,000	
45.025	Promotion of the Arts_Partnership Agreements (Passed through Arts Midwest)	621	840	
45.025	Promotion of the Arts_Partnership Agreements (Passed through Iowa Arts Council)	621	13,626	
45.025	ARRA - Promotion of the Arts_Partnership Agreements	259	303,000	1,034,821
45.129	Promotion of the Humanities_Federal/State Partnership (Passed through Humanities Iowa; 29-2-014, 29-6-002, 30-2-008, 31-1- 008, 31-2-014, 32-3-012)	619	32,924	
45.129	Promotion of the Humanities_Federal/State Partnership (Passed through Humanities Iowa; 313036, 312022, 301010)	620	25,868 **	
45.129	Promotion of the Humanities_Federal/State Partnership (Passed through Humanities Iowa)	621	9,583	68,375
45.149	Promotion of the Humanities_Division of Preservation and Access	619	30,000 **	30,000
45.160	Promotion of the Humanities_Fellowships and Stipends	619	4,254 **	4,254
45.161	Promotion of the Humanities_Research (Passed through University of Nebraska-Lincoln; 25-0512-0020-002)	619	38,328	38,328
45.303	Conservation Project Support	259	50,000	
45.303	Conservation Project Support	619	22,956 **	72,956
45.310	Grants to States (\$33,378 provided to subrecipients)	282	2,008,155	2,008,155
45.312	National Leadership Grants	131	95,000	
45.312	National Leadership Grants	285	22,435	117,435
45.313	Laura Bush 21st Century Librarian Program	619	582,685 **	582,685
Total National Foundation on the Arts and the Humanities			3,984,751	3,984,751
<u>National Science Foundation</u>				
47.041	Engineering Grants (\$21,928 provided to subrecipients)	619	1,169,926 **	
47.041	Engineering Grants (Passed through University of California, Santa Barbara; KK9125)	619	44,515 **	
47.041	Engineering Grants (Passed through Purdue University; 4101- 32412)	619	41,910 **	
47.041	Engineering Grants (Passed through University of Southern California; BCS-0722005)	619	57,799 **	
47.041	Engineering Grants (\$1,876,318 provided to subrecipients)	620	6,918,363 **	
47.041	Engineering Grants (Passed through Engineered Coatings; Laser Glazing)	620	16,623 **	
47.041	Engineering Grants (Passed through University of Oklahoma; 200917)	620	50,833 **	
47.041	Engineering Grants (Passed through Princeton University; 00001147)	620	74,640 **	8,374,609

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>National Science Foundation (continued)</u>				
47.049	Mathematical and Physical Sciences (\$230,205 provided to subrecipients)	619	3,997,023 **	
47.049	Mathematical and Physical Sciences (Passed through National Radio Astronomy Observatory; GSSP09-0016)	619	39,072 **	
47.049	Mathematical and Physical Sciences (Passed through University of North Carolina at Chapel Hill; P901242)	619	16,551 **	
47.049	Mathematical and Physical Sciences (Passed through University of Notre Dame)	619	24,152 **	
47.049	Mathematical and Physical Sciences (Passed through University of Oregon; 206381H)	619	19,849 **	
47.049	Mathematical and Physical Sciences (\$186,096 provided to subrecipients)	620	3,777,797 **	
47.049	Mathematical and Physical Sciences (Passed through California Institute of Technology; 7E1082561) (\$42,465 provided to subrecipients)	620	190,095 **	
47.049	Mathematical and Physical Sciences (Passed through University of Maryland; Z304402)	620	32,600 **	
47.049	Mathematical and Physical Sciences (Passed through University of New Mexico; 74009387HO)	620	65,490 **	
47.049	Mathematical and Physical Sciences (Passed through Stanford University; 2407168046465A)	620	229,223 **	
47.049	Mathematical and Physical Sciences	621	45,764 **	8,437,616
47.050	Geosciences	542	1,169	
47.050	Geosciences (\$46,883 provided to subrecipients)	619	1,867,819 **	
47.050	Geosciences (Passed through University of Hawaii; Z830062)	619	11,127 **	
47.050	Geosciences (\$57,832 provided to subrecipients)	620	414,434 **	
47.050	Geosciences (Passed through Florida International University; 20260155206)	620	35,490 **	
47.050	Geosciences (Passed through Integrated Ocean Drilling Program; IODPMI0902)	620	52,739 **	
47.050	Geosciences (Passed through Incorporated Research Institution for Seismology)	621	8,513	2,391,291
47.070	Computer and Information Science and Engineering	619	847,778 **	
47.070	Computer and Information Science and Engineering (Passed through University of California, Santa Barbara; KK6111)	619	10,572 **	
47.070	Computer and Information Science and Engineering (Passed through Computing Research Association; CIE-239)	619	107,693 **	
47.070	Computer and Information Science and Engineering (\$70,379 provided to subrecipients)	620	3,007,868 **	
47.070	Computer and Information Science and Engineering (Passed through University of Central Florida; 16406072)	620	112,376 **	
47.070	Computer and Information Science and Engineering (Passed through University of Kentucky; 304804720007451)	620	4,777 **	4,091,064
47.074	Biological Sciences (\$59,328 provided to subrecipients)	619	1,254,957 **	
47.074	Biological Sciences (\$1,569,866 provided to subrecipients)	620	8,422,890 **	
47.074	Biological Sciences (Passed through Boyce Thompson Institute; 0501BTI, 1005)	620	428,984 **	
47.074	Biological Sciences (Passed through University of California; SA535711291, 10301097)	620	247,656 **	
47.074	Biological Sciences (Passed through Carnegie Institute; 6209101)	620	213,369 **	
47.074	Biological Sciences (Passed through Cornell University; 558388804)	620	1,480 **	
47.074	Biological Sciences (Passed through Kansas State University; S09026, S09043)	620	425,964 **	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>National Science Foundation (continued)</u>				
47.074	Biological Sciences (Passed through University of Minnesota; N001145101, D000430001)	620	68,047 **	
47.074	Biological Sciences (Passed through North Carolina State University; 2002166403)	620	12,209 **	
47.074	Biological Sciences (Passed through Purdue University; 410128202)	620	84,924 **	
47.074	Biological Sciences (Passed through South Dakota State University; 3FC054)	620	76,734 **	
47.074	Biological Sciences (Passed through Washington University; WU06282)	620	63,375 **	
47.074	Biological Sciences (Passed through Yale University; C08D00642)	620	67,249 **	
47.074	Biological Sciences	621	58,922 **	11,426,760
47.075	Social, Behavioral, and Economic Sciences	619	1,133,563 **	
47.075	Social, Behavioral, and Economic Sciences (Passed through Decision Research; 09-002)	619	5,341 **	
47.075	Social, Behavioral, and Economic Sciences (\$15,989 provided to subrecipients)	620	439,750 **	
47.075	Social, Behavioral, and Economic Sciences	621	11,287 **	1,589,941
47.076	Education and Human Resources (\$188,409 provided to subrecipients)	619	683,894 **	
47.076	Education and Human Resources (Passed through Cornell University; 57627-8862)	619	26,275 **	
47.076	Education and Human Resources (Passed through Michigan State University; 61-2252)	619	20,297 **	
47.076	Education and Human Resources (Passed through University of Missouri, St. Louis; 00020090-1)	619	73,480 **	
47.076	Education and Human Resources (Passed through Syracuse University; 21827-261402-01075-001 S02)	619	42,410 **	
47.076	Education and Human Resources (\$321,651 provided to subrecipients)	620	2,937,860 **	
47.076	Education and Human Resources (Passed through University of Kansas; FY2010065)	620	10,000 **	
47.076	Education and Human Resources (Passed through Kent State University; 442197P060508)	620	10,709 **	
47.076	Education and Human Resources (Passed through Kirkwood Community College; Agrowknowledge Resource Center, FY2010)	620	22,522 **	
47.076	Education and Human Resources (Passed through Oklahoma State University; AA531470ISU)	620	34,602 **	
47.076	Education and Human Resources (Passed through University of the Pacific; DUE0603132/NSF)	620	43,203 **	
47.076	Education and Human Resources (Passed through Portland State University; 200CON185)	620	4,681 **	
47.076	Education and Human Resources (Passed through Syracuse University; 2179201442S03)	620	281 **	
47.076	Education and Human Resources (\$12,114 provided to subrecipients)	621	277,435	
47.076	Education and Human Resources (\$21,424 provided to subrecipients)	621	52,703 **	
47.076	Education and Human Resources (Passed through Eastern Iowa Community College District)	621	5,238	
47.076	Education and Human Resources (Passed through Educational Development Center, Inc.)	621	11,971	
47.076	Education and Human Resources (Passed through University of Wisconsin)	621	153,799	4,411,360

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>National Science Foundation (continued)</u>				
47.078	Polar Programs	620	50,321 **	50,321
47.079	International Science and Engineering (OISE)	620	31,963 **	
47.079	International Science and Engineering (OISE) (Passed through Texas Tech University; 1316D08301)	620	94,566 **	126,529
47.080	Office of Cyberinfrastructure	620	381,445 **	381,445
47.081	Office of Experimental Program to Stimulate Competitive Research (\$29,654 provided to subrecipients)	620	117,654 **	117,654
47.082	ARRA - Trans-NSF Recovery Act Research Support	619	613,899 **	
47.082	ARRA - Trans-NSF Recovery Act Research Support (\$46,660 provided to subrecipients)	620	1,903,986 **	
47.082	ARRA - Trans-NSF Recovery Act Research Support (Passed through Washington University; WUHT1050)	620	10,935 **	
47.082	ARRA - Trans-NSF Recovery Act Research Support	621	12,880 **	
47.082	ARRA - Trans-NSF Recovery Act Research Support (\$50,000 provided to subrecipients)	621	435,991	2,977,691
	Total National Science Foundation		<u>44,376,281</u>	<u>44,376,281</u>
<u>U.S. Small Business Administration</u>				
59.037	Small Business Development Centers (\$1,299,984 provided to subrecipients)	620	1,519,344	1,519,344
59.043	Women's Business Ownership Assistance (Passed through Iowans for Social and Economic Development Ventures)	621	59,292	59,292
59.000	Other Federal Assistance:			
	Unknown Title	269	67,395	
	Unknown Title	621	142,742	210,137
	Total U.S. Small Business Administration		<u>1,788,773</u>	<u>1,788,773</u>
<u>U.S. Department of Veterans Affairs</u>				
64.005	Grants to States for Construction of State Home Facilities	671	14,085,050	
64.005	ARRA - Grants to States for Construction of State Home Facilities	671	1,026,399	15,111,449
64.009	Veterans Medical Care Benefits	619	296,506 **	
64.009	Veterans Medical Care Benefits	671	874	297,380
64.012	Veterans Prescription Service	671	244,262	244,262
64.014	Veterans State Domiciliary Care	671	1,560,587	1,560,587
64.015	Veterans State Nursing Home Care	671	20,155,281	20,155,281
64.203	State Cemetery Grants	671	24,800	24,800
64.000	Other Federal Assistance:			
	Unknown Title	619	899,119 **	
	Unknown Title	620	208,331 **	1,107,450
	Total U.S. Department of Veterans Affairs		<u>38,501,209</u>	<u>38,501,209</u>
<u>U.S. Environmental Protection Agency</u>				
66.032	State Indoor Radon Grants (\$154,684 provided to subrecipients)	588	241,481	241,481
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to Clean Air Act	542	472,830	472,830
66.040	State Clean Diesel Grant Program	542	153,425	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Environmental Protection Agency (continued)</u>				
66.040	ARRA - State Clean Diesel Grant Program	542	1,014,872	1,168,297
66.111	Regional Environmental Priority Projects	620	13,733 **	13,733
66.202	Congressionally Mandated Projects (Passed through The Consortium for Plant Biotechnology Research, Inc.; EPA83438801298)	620	31,776 **	31,776
66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	542	29,682	
66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	620	23,505 **	53,187
66.439	Targeted Watersheds Grants	009	144,204	
66.439	Targeted Watersheds Grants (\$17,787 provided to subrecipients)	620	365,396 **	509,600
66.454	Water Quality Management Planning	542	199,305	
66.454	ARRA - Water Quality Management Planning	542	260,653	459,958
66.458	Capitalization Grants for Clean Water State Revolving Funds (\$5,506,735 provided to subrecipients)	542	5,667,448	
66.458	ARRA - Capitalization Grants for Clean Water Revolving Funds (\$19,990,958 provided to subrecipients)	542	19,990,958	25,658,406
66.460	Nonpoint Source Implementation Grants	542	4,920,287	4,920,287
66.461	Regional Wetland Program Development Grants	542	227,360	227,360
66.463	Water Quality Cooperative Agreements	009	4,621	4,621
66.468	Capitalization Grants for Drinking Water State Revolving Funds (\$4,846,985 provided to subrecipients)	542	9,007,303	
66.468	Capitalization Grants for Drinking Water State Revolving Funds (Passed through Missouri Department of Natural Resources)	619	4,507	
66.468	ARRA - Capitalization Grants for Drinking Water State Revolving Funds (\$17,462,220 provided to subrecipients)	542	17,462,220	26,474,030
66.474	Water Protection Grants to the States	542	23,595	23,595
66.500	Environmental Protection Consolidated Research	620	9,495 **	
66.500	Environmental Protection Consolidated Research (Passed through The Consortium for Plant Biotechnology Research, Inc.; EPA83293301282)	620	50,781 **	60,276
66.509	Science to Achieve Results (STAR) Research Program (\$5,947 provided to subrecipients)	619	280,570 **	
66.509	Science to Achieve Results (STAR) Research Program (Passed through University of Washington, Seattle; 568043)	619	27,177 **	307,747
66.511	Office of Research and Development Consolidated Research/Training/Fellowships (\$11,176 provided to subrecipients)	620	69,347 **	69,347
66.516	P3 Award: National Student Design Competition for Sustainability	619	42,585 **	42,585
66.605	Performance Partnership Grants	009	858,740	
66.605	Performance Partnership Grants	542	5,489,417	6,348,157
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	542	326,980	326,980
66.611	Environmental Policy and Innovation Grants	620	119,112 **	119,112
66.707	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals (\$55,748 provided to subrecipients)	588	482,164	482,164
66.708	Pollution Prevention Grants Program	542	80,630	80,630
66.714	Pesticide Environmental Stewardship Regional Grants	620	21,850 **	21,850
66.716	Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies (\$8,549 provided to subrecipients)	620	15,683 **	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Environmental Protection Agency (continued)</u>				
66.716	Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies (Passed through Integrated Pest Management, Institute of North America, Inc.; IPM IN ALL SCHOOLS)	620	5,000 **	
66.716	Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies (Passed through University of Missouri; E000251031)	620	11,281 **	31,964
66.717	Source Reduction Assistance	542	31,046	31,046
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	542	327,660	327,660
66.804	Underground Storage Tank Prevention, Detection, and Compliance Program	542	244,442	244,442
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	542	883,965	
66.805	ARRA - Leaking Underground Storage Tank Trust Fund Corrective Action Program	542	1,197,312	2,081,277
66.808	Solid Waste Management Assistance Grants (\$10,000 provided to subrecipients)	620	49,954 **	49,954
66.810	Chemical Emergency Preparedness and Prevention (CEPP) Technical Assistance Grants Program	009	249	249
66.817	State and Tribal Response Program Grants	542	549,149	549,149
66.000	Other Federal Assistance:			
	Unknown Title	619	27,680 **	
	Unknown Title (Passed through Cadmus Group, Inc.; 022-Iowa-1)	619	5,652 **	
	Unknown Title (Passed through E.H. Pechan & Associates; PRT237-001, EP-D-06-001)	619	11,179 **	
	Unknown Title (Passed through Health Effects Institute; 4765-RFA06-3/07-6-2, 4765-RFA06-3/07-6-3)	619	89,794 **	
	Unknown Title (Passed through Nebraska Department of Agriculture; 18-06-124)	619	28,715	
	Unknown Title	620	1 **	
	Unknown Title (Passed through Iowa Cattlemen's Association; Open Feedlot Runoff)	620	10,907 **	173,928
	Total U.S. Environmental Protection Agency		<u>71,607,678</u>	<u>71,607,678</u>
<u>U.S. Department of Energy</u>				
81.041	State Energy Program	301	676,792	
81.041	ARRA - State Energy Program (\$314,329 provided to subrecipients)	301	874,161	1,550,953
81.042	Weatherization Assistance for Low-Income Persons (\$1,785,454 provided to subrecipients)	379	1,993,964	
81.042	ARRA - Weatherization Assistance for Low-Income Persons (\$20,964,932 provided to subrecipients)	379	21,667,779	23,661,743
81.049	Office of Science Financial Assistance Program (\$11,612 provided to subrecipients)	619	2,197,122 **	
81.049	Office of Science Financial Assistance Program (Passed through Advanced Technology Institute; 2005-306)	619	49,454 **	
81.049	Office of Science Financial Assistance Program (Passed through University of California, Berkeley; 6821253)	619	122 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Oregon; 234151N, 234171D, 234171H)	619	112,784 **	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Energy (continued)</u>				
81.049	Office of Science Financial Assistance Program (Passed through Rutgers University; 3852)	619	44,662 **	
81.049	Office of Science Financial Assistance Program (Passed through Universities Research Association, Inc.; 554991)	619	13,617 **	
81.049	Office of Science Financial Assistance Program	620	2,765,902 **	
81.049	Office of Science Financial Assistance Program (Passed through Kansas State University; S08141)	620	39,811 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Maryland; SC527102)	620	80,774 **	
81.049	Office of Science Financial Assistance Program (Passed through Michigan Technological University; MTU050516Z11) (\$17,488 provided to subrecipients)	620	28,862 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Nebraska; 3520052015001)	620	51,482 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Oregon; 234151R Project 6.18)	620	9,368 **	
81.049	Office of Science Financial Assistance Program (Passed through REB Research and Consulting, Co.; TI2ANB COATED REFRACTORY)	620	16,303 **	
81.049	Office of Science Financial Assistance Program (Passed through Smithsonian Astrophysical Observatory; SV171002)	620	21,320 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Virginia; GQ10044133946)	620	69,093 **	
81.049	Office of Science Financial Assistance Program (Passed through University of Wisconsin; 384H952)	620	6,484 **	
81.049	Office of Science Financial Assistance Program	621	43,123 **	5,550,283
81.079	Regional Biomass Energy Programs	619	268,591 **	
81.079	Regional Biomass Energy Programs (Passed through South Dakota State University; 3TG160, 3TD153, 3TK146, 3TJ146, 3TA146)	620	415,375 **	683,966
81.086	Conservation Research and Development	620	93,454 **	93,454
81.087	Renewable Energy Research and Development	619	31,912 **	
81.087	Renewable Energy Research and Development (Passed through University of Kentucky; 3048105505-08-530)	619	65,211 **	
81.087	Renewable Energy Research and Development (\$190,024 provided to subrecipients)	620	1,676,493 **	
81.087	Renewable Energy Research and Development (Passed through Arizona State University; 10370)	620	18,084 **	
81.087	Renewable Energy Research and Development (Passed through Catilin, Inc.; CATILINISU001)	620	5,315 **	
81.087	Renewable Energy Research and Development (Passed through The Consortium for Plant Biotechnology Research, Inc.; GO12026299, GO12026244)	620	35,743 **	
81.087	Renewable Energy Research and Development (Passed through Michigan State University; 613276A)	620	42,969 **	
81.087	Renewable Energy Research and Development (Passed through North Carolina State University; 240357A) (\$1,406 provided to subrecipients)	620	84,111 **	
81.087	Renewable Energy Research and Development (Passed through South Dakota State University; 3TF154)	620	22,719 **	
81.087	Renewable Energy Research and Development	621	448,992	2,431,549
81.089	Fossil Energy Research and Development	542	29,350	
81.089	Fossil Energy Research and Development	620	721,845 **	751,195

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Energy (continued)</u>				
81.108	Epidemiology and Other Health Studies Financial Assistance Program	619	954,920	954,920
81.113	Defense Nuclear Nonproliferation Research	619	85,842 **	85,842
81.117	ARRA - Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance (Passed through Midwest Renewable Energy Association)	621	14,530	14,530
81.119	State Energy Program Special Projects	542	1,433	1,433
81.122	Electricity Delivery and Energy Reliability, Research, Development and Analysis (Passed through Arizona State University; SC093)	620	346 **	
81.122	ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis	301	19,938	20,284
81.127	ARRA - Energy Efficient Appliance Rebate Program (EEARP)	301	2,011,972	2,011,972
81.128	ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG) (\$33,022 provided to subrecipients)	301	159,088	159,088
81.135	ARRA - Advanced Research and Projects Agency Energy Financial Assistance Program (\$383,322 provided to subrecipients)	620	750,413 **	750,413
81.000	Other Federal Assistance:			
	Unknown Title	619	204,939 **	
	Unknown Title (Passed through Battelle Memorial Institute, Pacific Northwest Laboratories; 14624)	619	11,668 **	
	Unknown Title	620	28,698 **	
	Unknown Title (Passed through Advanced Technology Institute; 2005303, 2005303/SUBTASK 4.1)	620	41,211 **	
	Unknown Title (Passed through Argonne National Laboratory; 5F00538, APPOINTMENT AGREEMENT)	620	17,938 **	
	Unknown Title (Passed through Arizona State University; 09209)	620	61,924 **	
	Unknown Title (Passed through Battelle Energy Alliance, LLC; 64859, 00066834, 4000078135)	620	145,378 **	
	Unknown Title (Passed through Brookhaven National Laboratory; 132434, 149282, 151840)	620	107,004 **	
	Unknown Title (Passed through University of Colorado; 0000061090)	620	204,825 **	
	Unknown Title (Passed through Honeywell International, Inc.; EP9538)	620	10,147 **	
	Unknown Title (Passed through Krell Institute; Science Graduate Fellowship)	620	27,021 **	
	Unknown Title (Passed through Lightwave Power, Inc.; NEU09901005)	620	26,709 **	
	Unknown Title (Passed through Los Alamos National Laboratory; 8195300110)	620	34,680 **	
	Unknown Title (Passed through National Renewable Energy Laboratory; ADC87704110, NFT88854001)	620	80,112 **	
	Unknown Title (Passed through Oak Ridge National Laboratory; 4000080315)	620	53,654 **	
	Unknown Title (Passed through Pacific Northwest National Laboratory; 50245, 83198, 113418)	620	68,693 **	
	Unknown Title (Passed through Sandia National Laboratories; 903247, 903580, 901218)	620	103,925 **	
	Unknown Title (Passed through University of Tennessee; OR1098600104)	620	192,786 **	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Energy (continued)</u>				
	Unknown Title (Passed through West Central Cooperative; Novel Plastics in Biodiesel, Plastics Disoolution)	620	57,359 **	
	Unknown Title (Passed through West Virginia University; 08571ISU)	620	4,586 **	
	Unknown Title	621	76,303	1,559,560
	Total U.S. Department of Energy		40,281,185	40,281,185
<u>U.S. Department of Education</u>				
84.002	Adult Education - Basic Grants to States (\$3,733,617 provided to subrecipients)	282	4,229,870	4,229,870
84.007	Federal Supplemental Educational Opportunity Grants	619	542,972 *	
84.007	Federal Supplemental Educational Opportunity Grants	620	986,921 *	
84.007	Federal Supplemental Educational Opportunity Grants	621	417,741 *	1,947,634
84.011	Migrant Education_State Grant Program (\$1,171,084 provided to subrecipients)	282	1,275,356	1,275,356
84.013	Title 1 Program for Neglected and Delinquent Children	282	434,210	434,210
84.016	Undergraduate International Studies and Foreign Language Programs	619	114,124	114,124
84.021	Overseas Programs - Group Projects Abroad	621	16,762	16,762
84.022	Overseas Programs - Doctoral Dissertation Research Abroad	619	20,130 **	20,130
84.032	Federal Family Education Loans	284	52,773,753 *	52,773,753
84.033	Federal Work-Study Program	619	1,767,004 *	
84.033	Federal Work-Study Program	620	1,270,585 *	
84.033	Federal Work-Study Program	621	587,372 *	3,624,961
84.038	Federal Perkins Loan Program_Federal Capital Contributions	619	1,867,391 *	
84.038	Federal Perkins Loan Program_Federal Capital Contributions	620	195,729 *	
84.038	Federal Perkins Loan Program_Federal Capital Contributions	621	821,832 *	2,884,952
84.048	Career and Technical Education - Basic Grants to States (\$10,578,333 provided to subrecipients)	282	12,086,403	12,086,403
84.063	Federal Pell Grant Program	619	13,698,460 *	
84.063	Federal Pell Grant Program	620	21,607,266 *	
84.063	Federal Pell Grant Program	621	10,911,846 *	46,217,572
84.116	Fund for the Improvement of Postsecondary Education (\$3,596 provided to subrecipients)	619	195,606 **	
84.116	Fund for the Improvement of Postsecondary Education (\$30,768 provided to subrecipients)	620	174,880 **	
84.116	Fund for the Improvement of Postsecondary Education (Passed through University of Arkansas; SA0509156, SA0907008)	620	4,012 **	
84.116	Fund for the Improvement of Postsecondary Education (Passed through Florida International University; 29100051102)	620	14,174 **	
84.116	Fund for the Improvement of Postsecondary Education (Passed through University of Kentucky; 304810653310145)	620	6,944 **	
84.116	Fund for the Improvement of Postsecondary Education (Passed through Virginia Polytechnic Institute and State University; CR19223322255)	620	5,015 **	
84.116	Fund for the Improvement of Postsecondary Education (Passed through the University of Wisconsin; 182K781)	620	436 **	
84.116	Fund for the Improvement of Postsecondary Education	621	477,369	878,436
84.129	Rehabilitation Long-Term Training	619	138,143 **	138,143

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Education (continued)</u>				
84.133	National Institute on Disability and Rehabilitation Research (Passed through Gallaudet University; 0000018175)	619	205,320 **	
84.133	National Institute on Disability and Rehabilitation Research (Passed through Marquette University)	619	3,941 **	
84.133	National Institute on Disability and Rehabilitation Research (Passed through Syracuse University; 22136-01434 S09)	619	31,490	
84.133	National Institute on Disability and Rehabilitation Research (Passed through University of Washington; 521421, 640820)	620	7,044 **	247,795
84.153	Business and International Education Projects	619	61,940	
84.153	Business and International Education Projects	621	11,698	73,638
84.161	Rehabilitation Services_Client Assistance Program	379	130,368	130,368
84.170	Javits Fellowships	619	48,044 **	
84.170	Javits Fellowships	620	33,335	81,379
84.184	Safe and Drug-Free Schools and Communities_National Programs (Passed through Iowa City Community School District)	619	30,333	
84.184	Safe and Drug-Free Schools and Communities_National Programs (Passed through Los Angeles Unified School District; 0900338)	619	2,643 **	
84.184	Safe and Drug-Free Schools and Communities_National Programs (Passed through Maquoketa Community School District)	619	52,073	
84.184	Safe and Drug-Free Schools and Communities_National Programs (Passed through Mount Vernon Community School District)	619	49,167	
84.184	Safe and Drug-Free Schools and Communities_National Programs (\$12,386 provided to subrecipients)	642	25,000	159,216
84.185	Byrd Honors Scholarships	282	388,490	388,490
84.186	Safe and Drug-Free Schools and Communities_State Grants (\$1,841,740 provided to subrecipients)	282	2,089,838	
84.186	Safe and Drug-Free Schools and Communities_State Grants (\$456,122 provided to subrecipients)	588	546,061	2,635,899
84.187	Supported Employment Services for Individuals with Significant Disabilities	131	62,080	
84.187	Supported Employment Services for Individuals with Significant Disabilities	283	271,168	333,248
84.195	Bilingual Education_Professional Development	619	299,114 **	299,114
84.200	Graduate Assistance in Areas of National Need	619	402,536 **	
84.200	Graduate Assistance in Areas of National Need	620	223,538	626,074
84.213	Even Start_State Educational Agencies (\$301,433 provided to subrecipients)	282	323,804	323,804
84.215	Fund for the Improvement of Education (\$3,428,949 provided to subrecipients)	282	3,656,876	
84.215	Fund for the Improvement of Education (\$175,500 provided to subrecipients)	619	310,976 **	
84.215	Fund for the Improvement of Education (Passed through Cedar Rapids Community School District)	619	48,192	
84.215	Fund for the Improvement of Education	621	145,466	4,161,510
84.224	Assistive Technology (\$152,629 provided to subrecipients)	619	425,678	425,678
84.229	Language Resource Centers (\$117,267 provided to subrecipients)	620	320,836	320,836
84.243	Tech-Prep Education (\$1,184,043 provided to subrecipients)	282	1,264,237	1,264,237
84.264	Rehabilitation Training_Continuing Education (Passed through Syracuse University; 21708-02063-S02))	619	27,158	27,158
84.265	Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training	131	19,907	
84.265	Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training	283	33,980	53,887

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Education (continued)</u>				
84.268	Federal Direct Student Loans	619	190,037,515 *	
84.268	Federal Direct Student Loans	620	149,386,032 *	
84.268	Federal Direct Student Loans	621	75,260,230 *	414,683,777
84.286	Ready to Teach (Passed through Public Broadcasting Service)	285	22,913	22,913
84.287	Twenty-First Century Community Learning Centers (\$4,861,576 provided to subrecipients)	282	5,110,809	5,110,809
84.295	Ready-To-Learn Television (Passed through Corporation for Public Broadcasting)	285	96,886	96,886
84.304	Civic Education - Cooperative Education Exchange Program (Passed through Center for Civic Education; CC 08-09, CC 09-10 5801 IA)	619	73,545	73,545
84.305	Education Research, Development and Dissemination (\$354,468 provided to subrecipients)	619	1,152,271 **	1,152,271
84.310	Parental Information and Resource Centers (Passed through School Administrators of Iowa; Evaluation of the Iowa Statewide Parental Information and Resource Center, PIRC)	620	31,406	31,406
84.323	Special Education - State Personnel Development (\$780,475 provided to subrecipients)	282	1,020,010	1,020,010
84.324	Research in Special Education (\$82,748 provided to subrecipients)	620	363,809 **	
84.324	Research in Special Education (Passed through University of Kansas; FY2010007)	620	62,369 **	
84.324	Research in Special Education (Passed through University of Minnesota; Q3036028101)	620	3,500 **	
84.324	Research in Special Education	621	91,888 **	521,566
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	619	100,269 **	
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	620	170,408	
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	621	274,632	
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities (Passed through Xavier University)	621	31,338	576,647
84.326	Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities (\$87,668 provided to subrecipients)	282	115,808	115,808
84.327	Special Education_Technology and Media Services for Individuals with Disabilities	621	100,494 **	100,494
84.330	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants) (\$77,054 provided to subrecipients)	282	77,054	77,054
84.331	Grants to States for Workplace and Community Transition Training for Incarcerated Individuals	252	297,784	297,784
84.333	Demonstration Projects to Support Postsecondary Faculty, Staff, and Administrations in Educating Students with Disabilities	619	104,033	104,033
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	282	87,861	
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	284	1,502,566	1,590,427
84.335	Child Care Access Means Parents in School	620	88,663	
84.335	Child Care Access Means Parents in School	621	41,131	129,794
84.343	Assistive Technology_State Grants for Protection and Advocacy (\$7,374 provided to subrecipients)	619	53,160	53,160

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Education (continued)</u>				
84.351	Arts in Education (Passed through The Kennedy Center)	621	10,902	10,902
84.357	Reading First State Grants (\$3,410,126 provided to subrecipients)	282	3,711,355	3,711,355
84.358	Rural Education (\$11,579 provided to subrecipients)	282	11,579	11,579
84.365	English Language Acquisition Grants (\$2,759,796 provided to subrecipients)	282	2,949,957	2,949,957
84.366	Mathematics and Science Partnerships (\$586,139 provided to subrecipients)	282	920,963	920,963
84.367	Improving Teacher Quality State Grants (\$21,857,814 provided to subrecipients)	282	22,549,738	
84.367	Improving Teacher Quality State Grants (\$19,825 provided to subrecipients)	615	729,445	23,279,183
84.368	Grants for Enhanced Assessment Instruments	282	206,460	206,460
84.369	Grants for State Assessments and Related Activities (\$3,005,823 provided to subrecipients)	282	5,768,388	5,768,388
84.372	Statewide Data Systems	282	537,500	537,500
84.373	Special Education_Technical Assistance on State Data Collection	282	362,253	362,253
84.375	Academic Competitiveness Grants	619	697,608 *	
84.375	Academic Competitiveness Grants	620	903,626 *	
84.375	Academic Competitiveness Grants	621	490,227 *	2,091,461
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants	619	465,427 *	
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants	620	1,147,866 *	
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants	621	573,673 *	2,186,966
84.378	College Access Challenge Grant Program	284	310,000	310,000
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	620	329,460 *	
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	621	1,222,307 *	1,551,767
84.383	Homeless Education Disaster Assistance Program	620	46,179	46,179
84.928	National Writing Project (Passed through National Writing Project Corporation)	621	95,483	95,483
84.938	Hurricane Education Recovery	619	67,566	67,566
<u>Title I, Part A Cluster:</u>				
84.010	Title 1 Grants to Local Educational Agencies (\$76,805,308 provided to subrecipients)	282	77,780,070	
84.389	ARRA - Title I Grants to Local Educational Agencies, Recovery Act (\$41,034,687 provided to subrecipients)	282	41,034,687	118,814,757
<u>Special Education Cluster (IDEA):</u>				
84.027	Special Education_Grants to States (\$106,729,493 provided to subrecipients)	282	115,167,329	
84.173	Special Education_Preschool Grants (\$3,163,076 provided to subrecipients)	282	3,883,416	
84.391	ARRA - Special Education Grants to States, Recovery Act (\$78,979,859 provided to subrecipients)	282	79,043,947	
84.392	ARRA - Special Education - Preschool Grants, Recovery Act (\$1,656,564 provided to subrecipients)	282	1,656,564	199,751,256

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Education (continued)</u>				
<u>TRIO Cluster:</u>				
84.042	TRIO_Student Support Services	619	348,325	
84.042	TRIO_Student Support Services	620	387,312	
84.042	TRIO_Student Support Services	621	290,385	
			<u>1,026,022</u>	
84.044	TRIO_Talent Search	620	321,513	
84.044	TRIO_Talent Search	621	378,620	
			<u>700,133</u>	
84.047	TRIO_Upward Bound	619	594,559	
84.047	TRIO_Upward Bound	620	237,848	
84.047	TRIO_Upward Bound	621	293,129	
			<u>1,125,536</u>	
84.066	TRIO_Educational Opportunity Centers	621	427,280	
84.217	TRIO_McNair Post-Baccalaureate Achievement	619	255,163	
84.217	TRIO_McNair Post-Baccalaureate Achievement	620	228,437	
84.217	TRIO_McNair Post-Baccalaureate Achievement	621	214,044	
			<u>697,644</u>	3,976,615
<u>Vocational Rehabilitation Cluster:</u>				
84.126	Rehabilitation Services_Vocational Rehabilitation Grants to States	131	5,171,698	
84.126	Rehabilitation Services_Vocational Rehabilitation Grants to States (\$628,453 provided to subrecipients)	283	27,298,823	
			<u>32,470,521</u>	
84.390	ARRA - Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act	131	413,288	
84.390	ARRA - Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act	283	1,187,961	
			<u>1,601,249</u>	34,071,770
<u>Independent Living State Grants Cluster:</u>				
84.169	Independent Living_State Grants	131	56,979	
84.169	Independent Living_State Grants (\$12,841 provided to subrecipients)	283	298,200	
			<u>355,179</u>	
84.398	ARRA - Independent Living State Grants, Recovery Act	131	18,295	
84.398	ARRA - Independent Living State Grants, Recovery Act (\$24,045 provided to subrecipients)	283	93,279	
			<u>111,574</u>	466,753
<u>Independent Living Services for Older Individuals Who Are Blind Cluster:</u>				
84.177	Rehabilitation Services_Independent Living Services for Older Individuals Who are Blind	131	310,936	
84.399	ARRA - Independent Living Services for Older Individuals Who are Blind, Recovery Act	131	84,458	395,394
<u>Early Intervention Services (IDEA) Cluster:</u>				
84.181	Special Education-Grants for Infants and Families (\$2,965,274 provided to subrecipients)	282	3,886,168	
84.393	ARRA - Special Education - Grants for Infants and Families, Recovery Act (\$1,238,736 provided to subrecipients)	282	1,344,385	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Education (continued)</u>				
84.393	ARRA - Special Education - Grants for Infants and Families, Recovery Act (Passed through Area Education Agency 267)	619	5,336	
84.393	ARRA - Special Education - Grants for Infants and Families, Recovery Act (Passed through Grant Wood Area Education Agency)	619	22,873	
84.393	ARRA - Special Education - Grants for Infants and Families, Recovery Act (Passed through Green Valley Area Education Agency)	619	5,211	
84.393	ARRA - Special Education - Grants for Infants and Families, Recovery Act (Passed through Keystone Area Education Agency)	619	19,672	
84.393	ARRA - Special Education - Grants for Infants and Families, Recovery Act (Passed through Loess Hills Area Education Agency)	619	4,982	
84.393	ARRA - Special Education - Grants for Infants and Families, Recovery Act (Passed through Mississippi Bend Area Education Agency)	619	13,183	
84.393	ARRA - Special Education - Grants for Infants and Families, Recovery Act (Passed through Northwest Area Education Agency)	619	2,744	
84.393	ARRA - Special Education - Grants for Infants and Families, Recovery Act (Passed through Prairie Lakes Area Education Agency)	619	1,236	
			1,419,622	5,305,790
<u>Education of Homeless Children and Youth Cluster:</u>				
84.196	Education for Homeless Children and Youth (\$187,526 provided to subrecipients)	282	229,006	
84.387	ARRA - Education for Homeless Children and Youth, Recovery Act (\$443,632 provided to subrecipients)	282	443,632	672,638
<u>Education Technology State Grants Cluster:</u>				
84.318	Education Technology State Grants (\$1,680,654 provided to subrecipients)	282	1,716,427	
84.318	Education Technology State Grants (Passed through Heartland Area Education Agency 11; E2T2 Consortium Evaluation)	620	13,438	
			1,729,865	
84.386	ARRA - Education Technology State Grants, Recovery Act	282	89,619	1,819,484
<u>Teacher Quality Partnership Grants Cluster:</u>				
84.336	Teacher Quality Partnership Grants	282	1,145,601	
84.405	ARRA - Teacher Quality Partnerships, Recovery Act	282	68,260	1,213,861
<u>School Improvement Grants Cluster:</u>				
84.377	School Improvement Grants (\$1,625,876 provided to subrecipients)	282	1,721,855	
84.388	ARRA - School Improvement Grants, Recovery Act	282	44,815	1,766,670
<u>State Fiscal Stabilization Fund Cluster:</u>				
84.394	ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act (\$240,750,655 provided to subrecipients)	282	240,750,655	
84.394	ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act	617	330,215	
84.394	ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act	618	583,987	
84.394	ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act	619	35,393,382	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Education (continued)</u>				
84.394	ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act	620	29,176,224	
84.394	ARRA - State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act	621	11,062,338	
			<u>317,296,801</u>	
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	006	100,000	
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	238	210,000	
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	242	4,347,000	
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	243	931,000	
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	244	2,030,000	
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	245	1,029,000	
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	246	903,000	
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	247	301,000	
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	248	2,506,000	
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	249	679,000	
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	252	1,064,000	
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act (\$2,500,000 provided to subrecipients)	282	2,500,000	
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act (\$8,577,383 provided to subrecipients)	401	10,286,789	
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	407	9,098,425	
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	408	1,977,305	
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	409	9,045,894	
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	410	5,752,587	
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	427	400,000	
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	504	100,000	
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	532	200,000	
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act (\$2,260,132 provided to subrecipients)	588	3,020,000	
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act	595	718,671	
84.397	ARRA - State Fiscal Stabilization Fund (SFSF) - Government Services, Recovery Act (\$5,550,000 provided to subrecipients)	645	5,550,000	
			<u>62,749,671</u>	380,046,472

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Education (continued)</u>				
84.000	Other Federal Assistance:			
	American Printing House for the Blind Federal Quota Grant	617	2,294	
	Unknown Title	619	26,138 **	
	Unknown Title (Passed through Des Moines Independent Community School District; Project Clio)	620	3,641 **	
	Unknown Title (Passed through Mississippi State University; 19210036094301)	620	39,321 **	
	Unknown Title (Passed through Placer County Office of Education; Assess Teacher Knowledge 2)	620	5,520 **	76,914
	Total U.S. Department of Education		1,356,439,357	1,356,439,357
<u>National Archives and Records Administration</u>				
89.003	National Historical Publications and Records Grants	259	3,373	
89.003	National Historical Publications and Records Grants	619	3,562	
89.003	National Historical Publications and Records Grants (Passed through University of Nebraska-Lincoln; 25-0512-0021-002)	619	3,258	10,193
	Total National Archives and Records Administration		10,193	10,193
<u>U.S. Election Assistance Commission</u>				
90.401	Help America Vote Act Requirements Payments	635	20,037	20,037
	Total U.S. Election Assistance Commission		20,037	20,037
<u>U.S. Institute of Peace</u>				
91.002	Priority Grant Competition	620	8,643	8,643
	Total U.S. Institute of Peace		8,643	8,643
<u>U.S. Department of Health and Human Services</u>				
93.009	Compassion Capital Fund (Passed through Iowa Family Policy Center)	619	80	80
93.010	Community-Based Abstinence Education (CBAE) (Passed through Bethany Christian Services)	619	11,652 **	
93.010	Community-Based Abstinence Education (CBAE) (Passed through Sexual Health Education, Inc.)	619	54,764	66,416
93.041	Special Programs for the Aging Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Exploitation	297	39,929	39,929
93.042	Special Programs for the Aging Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals	297	175,767	175,767
93.043	Special Programs for the Aging Title III, Part D_Disease Prevention and Health Promotion Services (\$222,826 provided to subrecipients)	297	236,191	236,191
93.048	Special Programs for the Aging Title IV_and Title II_Discretionary Projects (\$257,290 provided to subrecipients)	297	366,225	366,225
93.052	National Family Caregiver Support, Title III, Part E (\$1,696,120 provided to subrecipients)	297	1,796,711	1,796,711
93.061	Innovations in Applied Public Health Research	619	399,759 **	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
93.061	Innovations in Applied Public Health Research (\$21,732 provided to subrecipients)	620	335,141 **	734,900
93.069	Public Health Emergency Preparedness (\$26,573,115 provided to subrecipients)	588	29,720,209	
93.069	Public Health Emergency Preparedness (Passed through Johnson County Department of Public Health; 5880BT32, 5880BT52)	619	361,440	30,081,649
93.071	Medicare Enrollment Assistance Program	297	73,299	73,299
93.087	Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse	444	592,578	592,578
93.089	Emergency System for Advance Registration of Volunteer Health Professionals	588	33,976	33,976
93.103	Food and Drug Administration_Research	427	4,500	
93.103	Food and Drug Administration_Research	619	2,819 **	
93.103	Food and Drug Administration_Research (Passed through Children's Hospital of Boston; 0000326794)	619	288 **	
93.103	Food and Drug Administration_Research (Passed through University of Washington, Seattle; 676075)	619	16,470 **	24,077
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	401	1,739,532	1,739,532
93.110	Maternal and Child Health Federal Consolidated Programs (\$97,937 provided to subrecipients)	588	432,145	
93.110	Maternal and Child Health Federal Consolidated Programs	619	569,903 **	
93.110	Maternal and Child Health Federal Consolidated Programs	619	40,465	
93.110	Maternal and Child Health Federal Consolidated Programs (Passed through Children's Mercy Hospitals and Clinics; 05-0005)	619	83,836	
93.110	Maternal and Child Health Federal Consolidated Programs (Passed through University of Oklahoma Health Sciences Center; TS20081300-03, TA20091472-03)	619	42,628 **	1,168,977
93.113	Environmental Health (\$53,114 provided to subrecipients)	619	2,805,040 **	
93.113	Environmental Health (Passed through Texas A&M University; S080015)	619	68,074 **	
93.113	Environmental Health	620	347,195 **	3,220,309
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs (\$127,569 provided to subrecipients)	588	307,354	307,354
93.121	Oral Diseases and Disorders Research (\$2,529,733 provided to subrecipients)	619	8,883,055 **	
93.121	Oral Diseases and Disorders Research (Passed through Michigan State University; 61-0349UI)	619	125,534 **	
93.121	Oral Diseases and Disorders Research (Passed through University of North Carolina; 09-0291.2)	619	12,660 **	
93.121	Oral Diseases and Disorders Research (Passed through University of Pittsburgh; 0001547, 0003867)	619	53,038 **	
93.121	Oral Diseases and Disorders Research (Passed through Sanford Research/USD; SR2009-05)	619	47,020 **	
93.121	Oral Diseases and Disorders Research (Passed through University of Washington, Seattle; 296940)	619	7,772 **	9,129,079
93.124	Nurse Anesthetist Traineeships	619	2,970 **	2,970
93.127	Emergency Medical Services for Children	588	100,791	100,791
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices (\$33,000 provided to subrecipients)	588	211,672	211,672
93.135	Centers for Research and Demonstration for Health Promotion and Disease Prevention (\$176,492 provided to subrecipients)	588	325,401	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
93.135	Centers for Research and Demonstration for Health Promotion and Disease Prevention	619	521,473 **	846,874
93.136	Injury Prevention and Control Research and State and Community Based Programs (\$320,062 provided to subrecipients)	588	384,181	
93.136	Injury Prevention and Control Research and State and Community Based Programs (\$117,425 provided to subrecipients)	619	1,304,713 **	
93.136	Injury Prevention and Control Research and State and Community Based Programs (Passed through Iowa Coalition Against Sexual Abuse; 5889RP01)	619	19,279 **	
93.136	Injury Prevention and Control Research and State and Community Based Programs (Passed through University of Georgia; RR2743179037587, RR273754695138, RR2742999037587)	620	19,442 **	1,727,615
93.143	NIEHS Superfund Hazardous Substances_Basic Research and Education (\$339,087 provided to subrecipients)	619	3,451,761 **	3,451,761
93.145	AIDS Education and Training Centers (Passed through University of Illinois at Chicago; 2005-04759-05-04, 2005-04759-05-05)	619	120,678 **	120,678
93.150	Projects for Assistance in Transition from Homelessness (PATH) (\$305,899 provided to subrecipients)	401	323,001	323,001
93.161	Health Program for Toxic Substances and Disease Registry	588	15,100	15,100
93.165	Grants to States for Loan Repayment Program (\$150,000 provided to subrecipients)	588	150,000	150,000
93.172	Human Genome Research (\$211,007 provided to subrecipients)	619	500,622 **	
93.172	Human Genome Research (Passed through University of Rochester; 414902-G)	619	1,341 **	
93.172	Human Genome Research (Passed through Stanford University; 22627020-39992-A)	619	110,535 **	
93.172	Human Genome Research (Passed through Washington University; WU09297)	620	50,052 **	662,550
93.173	Research Related to Deafness and Communication Disorders (\$1,228,968 provided to subrecipients)	619	10,772,536 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through University of California, Irvine; 2006-1706)	619	83,951 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Duke University; 06-SC-NIH-1002)	619	64,482 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Feinstein Institute for Medical Research; 500374)	619	39,887 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Massachusetts Eye and Ear Infirmary)	619	2,402 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through MH Acoustic LLC)	619	33,504 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through University of North Carolina at Chapel Hill; 5-30495)	619	13,958 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through Purdue University; 4102-22324)	619	122,514 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through San Diego State University; 54065D P3531 7801 211)	619	74,672 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through University of Utah; 10014605)	619	183,690 **	
93.173	Research Related to Deafness and Communication Disorders (Passed through University of Washington, Seattle; 668629)	619	92,162 **	
93.173	Research Related to Deafness and Communication Disorders	620	31,708 **	11,515,466

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
93.184	Disabilities Prevention (\$318,971 provided to subrecipients)	588	503,542	503,542
93.197	Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children (\$159,708 provided to subrecipients)	588	609,596	609,596
93.204	Surveillance of Hazardous Substance Emergency Events	588	40,946	40,946
93.212	Chiropractic Demonstration Project Grants (Passed through Palmer College of Chiropractic)	619	44,408 **	44,408
93.213	Research and Training in Complementary and Alternative Medicine	619	348,869 **	
93.213	Research and Training in Complementary and Alternative Medicine (Passed through Massachusetts General Hospital)	619	1,038 **	
93.213	Research and Training in Complementary and Alternative Medicine (Passed through Palmer College of Chiropractic; 2250, D1P2, D2P3)	619	156,733 **	
93.213	Research and Training in Complementary and Alternative Medicine (\$269,142 provided to subrecipients)	620	1,318,904 **	1,825,544
93.217	Family Planning_Services (\$959,685 provided to subrecipients)	588	1,175,756	
93.217	Family Planning_Services (Passed through Family Planning Council of Iowa)	619	2,500	1,178,256
93.226	Research on Healthcare Costs, Quality and Outcomes (\$9,817 provided to subrecipients)	619	1,284,797 **	
93.226	Research on Healthcare Costs, Quality and Outcomes (Passed through Hancock County Memorial Hospital) (\$70,298 provided to subrecipients)	619	128,063 **	
93.226	Research on Healthcare Costs, Quality and Outcomes (Passed through Mayo Clinic; 1R01HS01753701)	620	124,926 **	1,537,786
93.233	National Center on Sleep Disorders Research	619	12,448 **	12,448
93.234	Traumatic Brain Injury State Demonstration Grant Program (\$176,382 provided to subrecipients)	588	209,527	209,527
93.236	Grants for Dental Public Health Residency Training	619	232,959 **	232,959
93.240	State Capacity Building (\$23,562 provided to subrecipients)	588	302,711	302,711
93.241	State Rural Hospital Flexibility Program (\$99,695 provided to subrecipients)	588	370,147	370,147
93.242	Mental Health Research Grants (\$400,250 provided to subrecipients)	619	5,854,872 **	
93.242	Mental Health Research Grants (Passed through Behavioral Tech Research, Inc.)	619	230,892 **	
93.242	Mental Health Research Grants (Passed through University of California, Los Angeles; 2000 P JU371)	619	19,284 **	
93.242	Mental Health Research Grants (Passed through University of Cincinnati; 001127, 1145, 004997)	619	14,737 **	
93.242	Mental Health Research Grants (Passed through University of Maryland, Baltimore; SR00000614)	619	83,776 **	
93.242	Mental Health Research Grants (Passed through Medical College of Georgia; 22089-6)	619	5,403 **	
93.242	Mental Health Research Grants (Passed through Molecular Targeting Technologies, Inc.)	619	51,703 **	
93.242	Mental Health Research Grants (Passed through State University of New York; R569410)	619	51,670 **	
93.242	Mental Health Research Grants (Passed through University of North Carolina; 5-38158)	619	10,669 **	
93.242	Mental Health Research Grants (Passed through Oregon Research Institute)	619	17,205 **	
93.242	Mental Health Research Grants (\$288,878 provided to subrecipients)	620	606,347 **	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
93.242	Mental Health Research Grants (Passed through Children's Hospital Medical Center; 102316ISU)	620	58,137 **	
93.242	Mental Health Research Grants (Passed through University of Georgia; RR2743333841438)	620	170,916 **	7,175,611
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	226	59,658	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	401	141,686	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (\$624,169 provided to subrecipients)	588	929,426	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (\$166,414 provided to subrecipients)	619	793,541 **	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (Passed through Area Substance Abuse Council)	619	15,600 **	
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance (\$85,775 provided to subrecipients)	642	95,305	2,035,216
93.249	Public Health Training Centers Grant Program	619	415,548 **	415,548
93.251	Universal Newborn Hearing Screening	619	220,976	220,976
93.259	Rural Access to Emergency Devices Grant (\$6,670 provided to subrecipients)	588	62,568	62,568
93.262	Occupational Safety and Health Program (\$107,757 provided to subrecipients)	588	338,016	
93.262	Occupational Safety and Health Program (\$120,379 provided to subrecipients)	619	4,698,825 **	
93.262	Occupational Safety and Health Program (Passed through Colorado State University; G-4452-3, G-4493-6)	619	7,897 **	
93.262	Occupational Safety and Health Program (Passed through Marshfield Clinic Research Foundation)	619	68,679 **	
93.262	Occupational Safety and Health Program (Passed through University of North Carolina at Chapel Hill; 5-39120, 5-53735)	619	110,477 **	
93.262	Occupational Safety and Health Program	620	19,908 **	
93.262	Occupational Safety and Health Program (Passed through Colorado State University; G45333)	620	507 **	5,244,309
93.264	Nurse Faculty Loan Program (NFLP)	619	129,200	129,200
93.273	Alcohol Research Programs	619	778,962 **	
93.273	Alcohol Research Programs (Passed through University of Georgia; RR274-272/4694968)	619	13,416 **	
93.273	Alcohol Research Programs (Passed through State University of New York; 47949/1009189, 52238/1009189)	619	523,523 **	
93.273	Alcohol Research Programs (Passed through University of Wisconsin-Madison; 198K376)	619	18,964 **	
93.273	Alcohol Research Programs (\$21,610 provided to subrecipients)	620	84,175 **	
93.273	Alcohol Research Programs	621	21,325 **	1,440,365
93.275	Substance Abuse and Mental Health Services-Access to Recovery (\$124,773 provided to subrecipients)	588	4,071,141	4,071,141
93.276	Drug-Free Communities Support Program Grants (\$66,996 provided to subrecipients)	620	76,239	
93.276	Drug-Free Communities Support Program Grants (Passed through Boone County Agricultural Extension; 200450461land)	620	765	77,004
93.279	Drug Abuse and Addiction Research Programs (\$240,284 provided to subrecipients)	619	2,265,107 **	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
93.279	Drug Abuse and Addiction Research Programs (Passed through University of Cincinnati; 1004754)	619	8,985 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through Dartmouth College; 549)	619	107,718 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through University of Georgia; RR274-301/3505868, RR274-345/4688988, RR274-373/4693618)	619	160,581 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through Group Health Cooperative; 2009105693)	619	30,723 **	
93.279	Drug Abuse and Addiction Research Programs (\$863,418 provided to subrecipients)	620	2,506,761 **	
93.279	Drug Abuse and Addiction Research Programs (Passed through Dartmouth College; 551, 574)	620	374,358 **	5,454,233
93.281	Mental Health Research Career/Scientist Development Awards (\$4,445 provided to subrecipients)	619	684,161 **	684,161
93.282	Mental Health National Research Service Awards for Research Training	619	82,712 **	82,712
93.283	Centers for Disease Control and Prevention_ Investigations and Technical Assistance (\$5,444,288 provided to subrecipients)	588	9,685,689	
93.283	Centers for Disease Control and Prevention_ Investigations and Technical Assistance (\$160,706 provided to subrecipients)	619	2,188,874 **	
93.283	Centers for Disease Control and Prevention_ Investigations and Technical Assistance (Passed through University of Arizona; Y552124)	619	18,006 **	
93.283	Centers for Disease Control and Prevention_ Investigations and Technical Assistance (Passed through Association of Public Health Laboratories)	619	200,483 **	
93.283	Centers for Disease Control and Prevention_ Investigations and Technical Assistance (Passed through Children's Mercy Hospitals and Clinics; 06-0014)	619	75,628 **	
93.283	Centers for Disease Control and Prevention_ Investigations and Technical Assistance (Passed through Colorado Department of Public Health and Environment; OE FHA EPI10000035)	619	17,814 **	
93.283	Centers for Disease Control and Prevention_ Investigations and Technical Assistance (Passed through Health Research, Inc.; 2433-04, 3084-03, 3084-04, 3694-01, 3694-02)	619	165,754 **	
93.283	Centers for Disease Control and Prevention_ Investigations and Technical Assistance (Passed through Infectious Diseases Society of America)	619	248,418 **	
93.283	Centers for Disease Control and Prevention_ Investigations and Technical Assistance (Passed through Massachusetts Department of Public Health; w979113)	619	38,413 **	
93.283	Centers for Disease Control and Prevention_ Investigations and Technical Assistance (Passed through University of Minnesota; P669640505)	619	124,274 **	
93.283	Centers for Disease Control and Prevention_ Investigations and Technical Assistance (Passed through Mt. Sinai School of Medicine; 0254-5522-4609, 0254-5523-4609)	619	147,908 **	
93.283	Centers for Disease Control and Prevention_ Investigations and Technical Assistance	619	604,854	
93.283	Centers for Disease Control and Prevention_ Investigations and Technical Assistance (\$13,237 provided to subrecipients)	620	17,869 **	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through Kossuth County Board of Health; 58890B10, 58890B10-FY10)	620	6,155 **	
93.283	Centers for Disease Control and Prevention_Investigations and Technical Assistance (Passed through Story County Department of Public Health; School & Community Programming)	620	56,118 **	13,596,257
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (\$463,548 provided to subrecipients)	619	2,260,634 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through University of Arizona; Y450725)	619	140,389 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health (Passed through Marval Biosciences, Inc.)	619	8,501 **	
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	5,756 **	
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health	620	1,830 **	2,417,110
93.301	Small Rural Hospital Improvement Grant Program	588	566,390	566,390
93.307	Minority Health and Health Disparities Research	619	231,858 **	
93.307	Minority Health and Health Disparities Research (Passed through Great Plains Tribal Chairmen's Health Board; GPTCHB)	619	34,369 **	
93.307	Minority Health and Health Disparities Research (Passed through Little Big Horn College)	619	4,325 **	
93.307	Minority Health and Health Disparities Research (Passed through Florida State University; R001028)	620	12,992 **	283,544
93.310	Trans-NIH Research Support (\$17,079 provided to subrecipients)	620	498,580 **	498,580
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	619	334,955 *	
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	620	250,000 *	584,955
93.358	Advanced Education Nursing Traineeships	619	76,615 **	76,615
93.361	Nursing Research (\$114,249 provided to subrecipients)	619	3,128,459 **	
93.361	Nursing Research (Passed through University of Pittsburgh; 0006960)	619	16,764 **	
93.361	Nursing Research (Passed through Rush University Medical Center; 1R01NR010211-01A2)	619	34,420 **	
93.361	Nursing Research (Passed through St. Louis University; NR008777)	619	19,791 **	
93.361	Nursing Research (Passed through Swedish Hospital; 0525-48)	619	24,586 **	
93.361	Nursing Research (Passed through Mayo Clinic; R21NR01037902)	620	32,645 **	
93.361	Nursing Research (Passed through Rush University; 1R21NR01061701A1)	620	1,433 **	
93.361	Nursing Research (Passed through University of Wisconsin; X218820)	620	56,783 **	3,314,881
93.364	Nursing Student Loans	619	472,038 *	472,038
93.389	National Center for Research Resources (\$310,424 provided to subrecipients)	619	10,468,727 **	
93.389	National Center for Research Resources (Passed through University of California, Irvine; 2006-1726)	619	208,677 **	
93.389	National Center for Research Resources (Passed through University of North Carolina; 5-30402)	619	26,077 **	
93.389	National Center for Research Resources (\$34,609 provided to subrecipients)	620	576,636 **	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
93.389	National Center for Research Resources (Passed through Virginia Polytechnic Institute and State University; CR19223431399)	620	1,734 **	11,281,851
93.393	Cancer Cause and Prevention Research (\$148,289 provided to subrecipients)	619	2,844,624 **	
93.393	Cancer Cause and Prevention Research (Passed through Booz-Allen and Hamilton, Inc.; 94129NBS23)	619	33,372 **	
93.393	Cancer Cause and Prevention Research (Passed through Dana-Farber Cancer Institute, Inc.; 1156606)	619	160,018 **	
93.393	Cancer Cause and Prevention Research (Passed through Dartmouth College; 531)	619	261,717 **	
93.393	Cancer Cause and Prevention Research (Passed through Emory University; 5-40635)	619	16,110 **	
93.393	Cancer Cause and Prevention Research (Passed through University of Hawaii; Z882694, Z930961)	619	29,920 **	
93.393	Cancer Cause and Prevention Research (Passed through University of Illinois at Chicago)	619	50,129 **	
93.393	Cancer Cause and Prevention Research (Passed through University of Massachusetts; 6114212-RFS900198)	619	28,913 **	
93.393	Cancer Cause and Prevention Research (Passed through Memorial Sloan-Kettering Cancer Center; BD513547)	619	3,523 **	
93.393	Cancer Cause and Prevention Research (Passed through University of Michigan; 3001379167)	619	15,817 **	
93.393	Cancer Cause and Prevention Research (Passed through University of Minnesota; P000897801)	619	84,080 **	
93.393	Cancer Cause and Prevention Research (Passed through University of Pittsburgh; 0007084)	619	63,232 **	
93.393	Cancer Cause and Prevention Research (Passed through University of Texas, MD Anderson Cancer Center; 24904/98010548, 31123/98010548)	619	27,143 **	
93.393	Cancer Cause and Prevention Research (\$61,682 provided to subrecipients)	620	360,242 **	3,978,840
93.394	Cancer Detection and Diagnosis Research (\$56,075 provided to subrecipients)	619	1,030,089 **	
93.394	Cancer Detection and Diagnosis Research (Passed through American College of Radiology Imaging Network)	619	57,355 **	1,087,444
93.395	Cancer Treatment Research (\$36,503 provided to subrecipients)	619	2,498,702 **	
93.395	Cancer Treatment Research (Passed through Boston Medical Center)	619	32,455 **	
93.395	Cancer Treatment Research (Passed through Cancer & Leukemia Group B Foundation)	619	16,789 **	
93.395	Cancer Treatment Research (Passed through University of Chicago)	619	40,276 **	
93.395	Cancer Treatment Research (Passed through Gynecologic Oncology Group; GOG0229D, 27469-035) (\$41,639 provided to subrecipients)	619	152,048 **	
93.395	Cancer Treatment Research (Passed through National Childhood Cancer Foundation; 17646, 17847, 18613, 18739, 18829, 19647, 19792, 19857)	619	99,053 **	
93.395	Cancer Treatment Research (Passed through NSABP Foundation, Inc.; TFED40-013) (\$21,600 provided to subrecipients)	619	71,442 **	
93.395	Cancer Treatment Research (Passed through University of Pennsylvania; 548536)	619	36,601 **	
93.395	Cancer Treatment Research (Passed through Radiation Therapy Oncology Group)	619	9,369 **	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
93.395	Cancer Treatment Research (Passed through Terpenoid Therapeutics, Inc.)	619	2,659 **	
93.395	Cancer Treatment Research (Passed through University of Texas Health Science Center at San Antonio; 123728/122817)	619	3,905 **	
93.395	Cancer Treatment Research (Passed through University of Virginia)	619	5,700 **	
93.395	Cancer Treatment Research (Passed through Virginia Commonwealth University; PT100377-SC100662)	619	84,338 **	
93.395	Cancer Treatment Research	620	58,403 **	
93.395	Cancer Treatment Research (Passed through St. Jude Children's Research Hospital; 1113350187343683)	620	17,201 **	3,128,941
93.396	Cancer Biology Research	619	1,655,016 **	
93.396	Cancer Biology Research (Passed through Ohio State University Research Foundation; 60019541)	619	25,952	
93.396	Cancer Biology Research (Passed through University of Southern California; H39557)	619	62,809 **	
93.396	Cancer Biology Research (Passed through University of Utah School of Medicine; 10008199-02)	619	53,294 **	1,797,071
93.397	Cancer Centers Support Grants (\$1,596,055 provided to subrecipients)	619	4,611,825 **	4,611,825
93.398	Cancer Research Manpower	619	1,018,002 **	1,018,002
93.399	Cancer Control (\$7,278 provided to subrecipients)	619	282,076 **	
93.399	Cancer Control (Passed through NSABP Foundation, Inc.; PFED24-IOW-01) (\$8,600 provided to subrecipients)	619	66,496 **	
93.399	Cancer Control (Passed through University of Texas Health Science Center at San Antonio; CA37429)	619	42,013 **	390,585
93.402	ARRA - State Loan Repayment Program	588	77,500	77,500
93.407	ARRA - Scholarships for Disadvantaged Students	619	52,413	52,413
93.414	ARRA - State Primary Care Offices	588	19,186	19,186
93.448	Food Safety and Security Monitoring Project	619	296,990 **	296,990
93.449	Ruminant Feed Ban Support Project	009	304,099	304,099
93.550	Transitional Living for Homeless Youth (\$12,365 provided to subrecipients)	401	93,206	93,206
93.556	Promoting Safe and Stable Families (\$2,754,065 provided to subrecipients)	401	2,913,707	
93.556	Promoting Safe and Stable Families (Passed through Montana Department of Public Health and Human Services; 20063TRNG001, 20093TRNG0001)	619	92,566	3,006,273
93.563	Child Support Enforcement	401	30,127,039	
93.563	ARRA - Child Support Enforcement	401	14,080,712	44,207,751
93.564	Child Support Enforcement Research	401	47,264	47,264
93.566	Refugee and Entrant Assistance_State Administered Programs (\$5,002 provided to subrecipients)	401	1,989,528	1,989,528
93.568	Low-Income Home Energy Assistance (\$76,477,552 provided to subrecipients)	379	76,826,822	76,826,822
93.576	Refugee and Entrant Assistance_Discretionary Grants	401	306,472	
93.576	Refugee and Entrant Assistance_Discretionary Grants	588	108,465	414,937
93.584	Refugee and Entrant Assistance_Targeted Assistance Grants	401	238,317	238,317
93.586	State Court Improvement Program	444	302,427	302,427
93.590	Community-Based Child Abuse Prevention Grants	401	582,038	582,038
93.597	Grants to States for Access and Visitation Programs	401	134,741	134,741
93.599	Chafee Education and Training Vouchers Program (ETV)	401	347,849	347,849
93.600	Head Start	282	108,807	
93.600	Head Start (Passed through Community Action Early Head Start)	619	9,926	
93.600	Head Start	621	250,831 **	369,564

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
93.601	Child Support Enforcement Demonstrations and Special Projects	401	29,251	29,251
93.617	Voting Access for Individuals with Disabilities_Grants to States (\$34,827 provided to subrecipients)	635	75,508	75,508
93.630	Developmental Disabilities Basic Support and Advocacy Grants	401	620,313	620,313
93.631	Developmental Disabilities Projects of National Significance	401	23,528	23,528
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service	619	478,057 **	478,057
93.643	Children's Justice Grants to States	401	97,548	97,548
93.645	Child Welfare Services_State Grants	401	2,915,320	2,915,320
93.648	Child Welfare Research Training or Demonstration (Passed through State University of New York; 08-52, 09-31)	619	35,674 **	
93.648	Child Welfare Research Training or Demonstration (Passed through University of Missouri; E000220644, E000261551)	620	10,211	45,885
93.652	Adoption Opportunities (Passed through University of Nebraska, Lincoln)	401	122,351	
93.652	Adoption Opportunities	619	333,994	456,345
93.658	Foster Care_Title IV-E (\$7,563,466 provided to subrecipients)	401	23,879,426	
93.658	ARRA - Foster Care_Title IV-E (\$372,977 provided to subrecipients)	401	1,057,460	24,936,886
93.659	Adoption Assistance (\$259,143 provided to subrecipients)	401	34,119,352	
93.659	ARRA - Adoption Assistance	401	3,093,212	37,212,564
93.667	Social Services Block Grant (\$16,932,135 provided to subrecipients)	401	35,891,556	35,891,556
93.669	Child Abuse and Neglect State Grants	401	189,412	189,412
93.671	Family Violence Prevention and Services/Grants for Battered Women's Shelters_Grants to States and Indian Tribes (\$1,100,969 provided to subrecipients)	112	1,159,092	1,159,092
93.674	Chafee Foster Care Independence Program (\$40,000 provided to subrecipients)	401	2,049,194	2,049,194
93.701	ARRA - Trans-NIH Recovery Act Research Support (\$1,226,937 provided to subrecipients)	619	18,382,078 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of California, Irvine; 2010-2334)	619	1,238 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Columbia University; 5-38156)	619	67,140 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Creighton University; 270646-2)	619	29,378 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of Georgia; RU274-368/4693588)	619	15,345 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Massachusetts General Hospital; 215320)	619	77,792 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Mayo Clinic; 1R01CA129539-01A2)	619	69,729 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through St. Luke's Roosevelt Institute for Health Sciences)	619	3,446 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Stanford University; PY-2580-25176-B)	619	31,173 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Texas A&M University; S100006)	619	49,423 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of Utah; 10016077)	619	285,734 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of Washington, Seattle; 651281Z)	619	80,598 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Washington University in St. Louis; WU-10-99)	619	236,017 **	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Yale University; AS0063)	619	36,566 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (\$408,452 provided to subrecipients)	620	1,641,909 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through Fluorous Technologies, Inc.; 3R42GM075436)	620	127,559 **	
93.701	ARRA - Trans-NIH Recovery Act Research Support (Passed through University of Kentucky; 304810658010153)	620	76,849 **	21,211,974
93.711	ARRA - Strengthening Communities Fund	619	60,789 **	
93.711	ARRA - Strengthening Communities Fund (Passed through Iowa Center for Faith Based and Community Initiatives)	619	6,194 **	66,983
93.719	ARRA - State Grants to Promote Health Information Technology	588	18,391	18,391
93.720	ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Associated Infection (ASC-HAI) Prevention Initiative	427	7,497	7,497
93.723	ARRA - Prevention and Wellness-State, Territories and Pacific Islands (\$84,876 provided to subrecipients)	588	152,913	152,913
93.724	ARRA - Prevention and Wellness Communities Putting Prevention to Work Funding Opportunities Announcement (FOA) (\$30,563 provided to subrecipients)	588	57,012	57,012
93.767	Children's Health Insurance Program (\$10,142 provided to subrecipients)	401	69,829,654	69,829,654
93.768	Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities	401	636,162	636,162
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	216	653,880	
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (\$60,321 provided to subrecipients)	297	74,980	
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	401	369,025	
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (\$255,405 provided to subrecipients)	427	255,405	
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations (Passed through Magellan Behavioral Care of Iowa, Inc.)	619	47,403 **	1,400,693
93.791	Money Follows the Person Rebalancing Demonstration	401	4,192,725	4,192,725
93.824	Basic/Core Area Health Education Centers (\$620,272 provided to subrecipients)	619	852,568 **	852,568
93.837	Cardiovascular Diseases Research (\$1,282,291 provided to subrecipients)	619	21,865,436 **	
93.837	Cardiovascular Diseases Research (Passed through Axio Research Corporation)	619	121,321 **	
93.837	Cardiovascular Diseases Research (Passed through Saint Luke's Hospital of Kansas City)	619	33,678 **	
93.837	Cardiovascular Diseases Research (Passed through University of Toledo; NS 2005-063)	619	1,720 **	
93.837	Cardiovascular Diseases Research (Passed through Yale University; VIRGO)	619	4,849 **	
93.837	Cardiovascular Diseases Research	620	657,060 **	
93.837	Cardiovascular Diseases Research (Passed through Arizona State University; 09128)	620	40,859 **	22,724,923
93.838	Lung Diseases Research (\$407,928 provided to subrecipients)	619	10,461,592 **	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
93.838	Lung Diseases Research (Passed through American College of Radiology Imaging Network)	619	5,213 **	
93.838	Lung Diseases Research (Passed through University of Colorado; FY03.102.012, FY05.102.043)	619	59,594 **	
93.838	Lung Diseases Research (Passed through Columbia University; 6, 5-36361)	619	39,603 **	
93.838	Lung Diseases Research (Passed through Johns Hopkins University)	619	43 **	
93.838	Lung Diseases Research (Passed through University of Michigan; 3001047592)	619	88,756 **	
93.838	Lung Diseases Research (Passed through National Jewish Medical and Research Center; 24019903, 24021403)	619	1,085,272 **	
93.838	Lung Diseases Research (Passed through University of Pittsburgh; 0000217, 0018303)	619	38,557 **	
93.838	Lung Diseases Research (Passed through VIDA Diagnostics, Inc.)	619	15,816 **	
93.838	Lung Diseases Research (Passed through Wake Forest University; WFUHS/IOWA19041)	619	11,853 **	
93.838	Lung Diseases Research (Passed through Washington University in St. Louis; WU-08-236)	619	54,047 **	
93.838	Lung Diseases Research (Passed through University of Wisconsin; X280055)	619	14,944 **	11,875,290
93.839	Blood Diseases and Resources Research (\$235,214 provided to subrecipients)	619	2,527,902 **	
93.839	Blood Diseases and Resources Research (Passed through University of Colorado, Denver; FY10.516.003)	619	158,007 **	
93.839	Blood Diseases and Resources Research (Passed through Medical College of Wisconsin; 1073062)	619	22,047 **	
93.839	Blood Diseases and Resources Research (Passed through National Marrow Donor Program; 0401)	619	43,559 **	
93.839	Blood Diseases and Resources Research (Passed through New England Research Institutes, Inc.; STAR, RECESS)	619	32,935 **	
93.839	Blood Diseases and Resources Research (Passed through Washington University in St. Louis; WU-10-213)	619	1,500 **	2,785,950
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (\$682,059 provided to subrecipients)	619	5,726,951 **	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through Columbia University; 5-29916)	619	50,198 **	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through University of Utah; 10002683)	619	52,804 **	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research (Passed through Vanderbilt University; VUMC33020)	619	6,812 **	
93.846	Arthritis, Musculoskeletal and Skin Diseases Research	620	11,107 **	5,847,872
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (\$1,811,033 provided to subrecipients)	619	10,744,471 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through ASL Analytical, Inc.)	619	41,323 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Benaroya Research Institute at Virginia Mason; 3215.05)	619	3,391 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through George Washington University; LOA Site #198)	619	16,009 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Minneapolis Medical Research Foundation)	619	148,178 **	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through University of South Florida; 6119-1144-00-H)	619	49,926 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	620	235,503 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Illinois Institute of Technology; SA393116520)	620	15,261 **	
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research (Passed through Mayo Clinic; 1R01DK08374501A1)	620	20,787 **	11,274,849
93.848	Digestive Diseases and Nutrition Research	619	515,377 **	515,377
93.849	Kidney Diseases, Urology and Hematology Research (\$131,523 provided to subrecipients)	619	1,267,735 **	
93.849	Kidney Diseases, Urology and Hematology Research (Passed through University of Kansas Medical Center Research Institute, Inc.; QS845030)	619	33,106 **	
93.849	Kidney Diseases, Urology and Hematology Research (Passed through Regents of the University of Minnesota; N636763309)	619	2,606 **	
93.849	Kidney Diseases, Urology and Hematology Research (Passed through Rhode Island Hospital)	619	23,631 **	
93.849	Kidney Diseases, Urology and Hematology Research (Passed through Tufts University; 0043519)	619	5,247 **	
93.849	Kidney Diseases, Urology and Hematology Research (Passed through Wake Forest University; WFUHS 11559, WFUHS 11560)	619	13,592 **	1,345,917
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (\$3,209,971 provided to subrecipients)	619	16,587,388 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	619	35,000	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of British Columbia; F09-05964)	619	18,948 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of California, Davis; 200911223-UO1)	619	125,819 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of California, San Francisco; 5397sc)	619	102,361 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Cornell University)	619	1,769 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Johns Hopkins University; 200795136, 2000695059, 2000800396)	619	16,966 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Massachusetts General Hospital)	619	16,732 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Miami; ALIAS)	619	1,754 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of North Carolina at Chapel Hill)	619	4,809 **	
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Rochester; 414207-G)	619	2,265 **	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of South Dakota; USD-06-08, USD-06-18)	619	119,985	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Southern California; 142319)	619	721,808	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Terpenoid Therapeutics, Inc.)	619	49,469	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Trustees of Columbia University)	619	33,059	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Utah School of Medicine; 2507039-03)	619	19,041	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of Washington, Seattle; 668624)	619	62,798	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Washington University in St. Louis; WU-06-198, WU-08-72)	619	144,786	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Yale University; A07593)	619	52,430	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	620	1,613,452	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through University of California; 2008796)	620	86,687	**
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders (Passed through Medical College of Wisconsin; Neuroprotection by Mitochondria-Target Antioxidants)	620	391,488	**
93.855	Allergy, Immunology and Transplantation Research (\$987,588 provided to subrecipients)	619	12,553,454	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Banaras Hindu University)	619	186,016	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Duke University; 303-5664)	619	22,735	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Federal University of Bahia)	619	36,682	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Feinstein Institute for Medical Research ; 08-C-34)	619	3,529	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Louisiana State University; 08-88-011)	619	18,431	**
93.855	Allergy, Immunology and Transplantation Research (Passed through Medical College of Wisconsin)	619	9,827	**
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Medicine and Dentistry of New Jersey; 191591)	619	86,282	**
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Minnesota; N647683605, S6476775504)	619	100,278	**
93.855	Allergy, Immunology and Transplantation Research (Passed through National Jewish Medical and Research Center; 22083705)	619	855	**

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Nebraska Medical Center; 34-5301-2054-501)	619	367,956 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Washington, Seattle; 641916)	619	147,663 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Washington University in St. Louis; WU-09-388, WU-09-404, WU-10-160, WU-10-294, WU-10-304, WU-10-326)	619	725,338 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Wisconsin-Madison; P270944)	619	22,000 **	
93.855	Allergy, Immunology and Transplantation Research (\$144,321 provided to subrecipients)	620	3,301,128 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through University of Florida; UF09202)	620	14,955 **	
93.855	Allergy, Immunology and Transplantation Research (Passed through Washington University; WU09406, WU10327)	620	257,822 **	17,854,951
93.859	Biomedical Research and Research Training (\$107,074 provided to subrecipients)	619	8,571,152 **	
93.859	Biomedical Research and Research Training (Passed through University of Medicine and Dentistry of New Jersey; P01-5)	619	315,728 **	
93.859	Biomedical Research and Research Training (Passed through Michigan State University; 61-1166UI)	619	115,744 **	
93.859	Biomedical Research and Research Training (Passed through Palo Alto Institute for Research and Education; CLA0026-01)	619	95,123 **	
93.859	Biomedical Research and Research Training (Passed through University of Washington, Seattle; 579606)	619	210,830 **	
93.859	Biomedical Research and Research Training (\$144,899 provided to subrecipients)	620	3,126,137 **	
93.859	Biomedical Research and Research Training (Passed through University of Kansas; FY2009027, FY2009027M1)	620	143,298 **	
93.859	Biomedical Research and Research Training (Passed through LuCELLa Biosciences, Inc.; 1R41GM0888801A1)	620	24,002 **	12,602,014
93.865	Child Health and Human Development Extramural Research (\$238,833 provided to subrecipients)	619	4,153,366 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of California, San Francisco; 5803sc)	619	80,000 **	
93.865	Child Health and Human Development Extramural Research (Passed through Research Triangle Institute, International)	619	649 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of Utah; 2309114-9)	619	1,069 **	
93.865	Child Health and Human Development Extramural Research (Passed through Washington University in St. Louis; WU-09-78, WU-10-80)	619	126,252 **	
93.865	Child Health and Human Development Extramural Research (\$227,589 provided to subrecipients)	620	1,075,917 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of Illinois; Properties of Quantitative Ultrasound)	620	3,926 **	
93.865	Child Health and Human Development Extramural Research (Passed through University of Michigan; HD04983701A2)	620	81,389 **	
93.865	Child Health and Human Development Extramural Research (Passed through Penn State University; 2913ISUDHHS0045)	620	40,989 **	5,563,557
93.866	Aging Research	619	3,614,172 **	
93.866	Aging Research (Passed through University of Alabama at Birmingham; 260783-002)	619	20,487 **	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
93.866	Aging Research (Passed through Alzheimer's Disease Cooperative Study; M-02 ADCS)	619	45,170 **	
93.866	Aging Research (Passed through University of California, San Diego; ADC-022)	619	23,100 **	
93.866	Aging Research (Passed through Indiana University)	619	60,911 **	
93.866	Aging Research (Passed through Interactive Medical Developments, L.C.)	619	3,149 **	
93.866	Aging Research (Passed through Johns Hopkins University; 2000553006)	619	65,235 **	
93.866	Aging Research (Passed through University of Michigan; 2000887312, 3000729437, 3001179122, 3001427478)	619	152,339 **	
93.866	Aging Research (Passed through Minneapolis Medical Research Foundation)	619	1,766 **	
93.866	Aging Research (Passed through University of Pittsburgh; 0007084)	619	11,542 **	
93.866	Aging Research (Passed through Research Foundation for Medical Hygiene, Inc.; 74697)	619	5,140 **	
93.866	Aging Research (Passed through Rush University Medical Center; 1R01AG030544-02)	619	53,080 **	
93.866	Aging Research (Passed through University of Southern California; 121658, 129097)	619	83,277 **	
93.866	Aging Research (Passed through Brown University; 00000057)	620	28,830 **	
93.866	Aging Research (Passed through University of Georgia; RR546023/7605474)	620	34,766 **	4,202,964
93.867	Vision Research (\$753,731 provided to subrecipients)	619	5,718,728 **	
93.867	Vision Research (Passed through Children's Hospital of Boston; 0000284010)	619	29,628 **	
93.867	Vision Research (Passed through Jaeb Center for Health Research, Inc.)	619	34,307 **	
93.867	Vision Research (Passed through University of North Texas Health Science Center; 71150-2005-001)	619	61,375 **	
93.867	Vision Research (Passed through Ohio State University Research Foundation; 60022291)	619	253,956 **	
93.867	Vision Research (Passed through University of Pennsylvania)	619	37,981 **	
93.867	Vision Research (Passed through University of Rochester; 413163-G)	619	8,088 **	
93.867	Vision Research (Passed through St. Luke's Roosevelt Institute for Health Sciences)	619	296,570 **	
93.867	Vision Research (Passed through VisionQuest Biomedical)	619	11,959 **	6,452,592
93.879	Medical Library Assistance	619	252,233 **	
93.879	Medical Library Assistance (Passed through University of Illinois at Chicago; 2007-03381-01-01-01DT)	619	21,166 **	
93.879	Medical Library Assistance (Passed through University of Wisconsin; K087575)	619	29,358 **	
93.879	Medical Library Assistance (Passed through Yale University; A07350)	619	59,391 **	362,148
93.884	Grants for Training in Primary Care Medicine and Dentistry	619	146,250 **	146,250
93.887	Health Care and Other Facilities	619	1,883,970 **	
93.887	Health Care and Other Facilities	620	508,824 **	2,392,794
93.889	National Bioterrorism Hospital Preparedness Program (\$5,268,249 provided to subrecipients)	588	6,094,378	6,094,378

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
93.912	Rural Health Care Services Outreach and Rural Health Network Development Program (Passed through University of Tennessee; R073286098)	619	32,816 **	32,816
93.913	Grants to States for Operation of Offices of Rural Health (\$18,803 provided to subrecipients)	588	168,589	168,589
93.917	HIV Care Formula Grants (\$1,070,757 provided to subrecipients)	588	3,093,723	
93.917	HIV Care Formula Grants (Passed through Johnson County Department of Public Health; 5888HC02)	619	84,344	3,178,067
93.918	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	619	469,729 **	469,729
93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds	619	117,637 *	117,637
93.938	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	282	207,794	
93.938	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	620	202,045	409,839
93.940	HIV Prevention Activities_Health Department Based (\$797,691 provided to subrecipients)	588	1,664,488	1,664,488
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance (\$5,733 provided to subrecipients)	588	224,393	224,393
93.958	Block Grants for Community Mental Health Services (\$3,395,002 provided to subrecipients)	401	3,766,000	
93.958	Block Grants for Community Mental Health Services (Passed through Magellan Behavioral Care of Iowa, Inc.)	619	53,708 **	3,819,708
93.959	Block Grants for Prevention and Treatment of Substance Abuse (\$13,332,095 provided to subrecipients)	588	14,188,979	14,188,979
93.969	Geriatric Education Centers (\$90,136 provided to subrecipients)	619	380,314 **	380,314
93.977	Preventive Health Services_Sexually Transmitted Diseases Control Grants (\$384,594 provided to subrecipients)	588	712,566	712,566
93.982	Mental Health Disaster Assistance and Emergency Mental Health	401	487,641	487,641
93.988	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems (\$6,074 provided to subrecipients)	588	209,694	209,694
93.989	International Research and Research Training (\$30,737 provided to subrecipients)	619	397,046 **	397,046
93.991	Preventive Health and Health Services Block Grant (\$105,087 provided to subrecipients)	588	950,845	950,845
93.994	Maternal and Child Health Services Block Grant to the States (\$4,041,287 provided to subrecipients)	588	5,264,137	5,264,137
<u>Aging Cluster:</u>				
93.044	Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers (\$3,884,316 provided to subrecipients)	297	4,156,761	
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	17,893 **	4,174,654
93.045	Special Programs for the Aging_Title III, Part C_Nutrition Services (\$6,905,305 provided to subrecipients)	297	7,330,563	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
93.053	Nutrition Services Incentive Program (\$1,722,493 provided to subrecipients)	297	1,722,493	
93.705	ARRA - Aging Home-Delivered Nutrition Services for States (\$213,159 provided to subrecipients)	297	222,382	
93.707	ARRA - Aging Congregate Nutrition Services for States (\$398,736 provided to subrecipients)	297	424,379	13,874,471
<u>Immunization Cluster:</u>				
93.268	Immunization Grants (\$23,079,909 provided to subrecipients)	588	25,143,409	
93.712	ARRA - Immunization (\$221,412 provided to subrecipients)	588	221,412	25,364,821
<u>TANF Cluster:</u>				
93.558	Temporary Assistance for Needy Families (\$35,342,190 provided to subrecipients)	401	114,812,435	
93.558	Temporary Assistance for Needy Families (Passed through Henry County Empowerment Board; Project Reach 09, Project Reach 2010)	620	58,046	
			114,870,481	
93.714	ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program (\$193,732 provided to subrecipients)	401	3,740,101	118,610,582
<u>CSBG Cluster:</u>				
93.569	Community Services Block Grant (\$7,007,952 provided to subrecipients)	379	7,252,993	
93.710	ARRA - Community Services Block Grant (\$8,130,656 provided to subrecipients)	379	8,169,016	15,422,009
<u>CCDF Cluster:</u>				
93.575	Child Care and Development Block Grant (\$11,151,959 provided to subrecipients)	401	37,535,436	
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund (\$448,715 provided to subrecipients)	401	24,282,476	
93.713	ARRA - Child Care and Development Block Grant (\$2,024,696 provided to subrecipients)	401	7,433,165	69,251,077
<u>Medicaid Cluster:</u>				
93.775	State Medicaid Fraud Control Units	427	792,830	
93.777	State Survey and Certification of Health Care Providers and Suppliers	401	5,483,031	
93.777	State Survey and Certification of Health Care Providers and Suppliers	427	3,346,775	
			8,829,806	
93.778	Medical Assistance Program (\$1,994,337 provided to subrecipients)	401	1,992,127,666	
93.778	ARRA - Medical Assistance Program	401	267,067,308	
			2,259,194,974	2,268,817,610
93.000	Other Federal Assistance:			
	Unknown Title (\$2,067,689 provided to subrecipients)	619	12,343,637	**
	Unknown Title (Passed through Bavarian Nordic; POX-MVA-024)	619	1,250	**
	Unknown Title (Passed through University of California, San Francisco; 5380sc)	619	140,575	**

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
	Unknown Title (Passed through Case Western Reserve University; N01-DK-6-2203)	619	251,231 **	
	Unknown Title (Passed through Center to Protect Workers' Rights; 08-2-PS)	619	11,502 **	
	Unknown Title (Passed through Emmes Corporation; 3192)	619	35,663 **	
	Unknown Title (Passed through Evanston Northwestern Healthcare Institute; EH06-201-S19)	619	7,551 **	
	Unknown Title (Passed through Harvard Pilgrim Health Care, Inc; HHSF22320091006I)	619	15,879 **	
	Unknown Title (Passed through University of Illinois at Chicago; 2006-00167-11-00, 2006-00167-71-01)	619	20,476	
	Unknown Title (Passed through Jaeb Center for Health Research, Inc.; U01 HD41890)	619	20,036 **	
	Unknown Title (Passed through National Institute for Pharmaceutical Technology and Education; IA0002, IA0003, IA0004)	619	142,123 **	
	Unknown Title (Passed through National Marrow Donor Program; 0402, 0604)	619	11,817 **	
	Unknown Title (Passed through University of North Carolina; 5-38158)	619	15,311 **	
	Unknown Title (Passed through NuPotential, LLC)	619	17,164 **	
	Unknown Title (Passed through Regents of the University of Minnesota; H9486000104)	619	51,185 **	
	Unknown Title (Passed through Sanford Research/USD; SR2009-10)	619	55,984 **	
	Unknown Title (Passed through Social and Scientific Systems, Inc.; PHR-SUPS2-S-09-00030, SES-SUPS2-S-08-00123)	619	7,380 **	
	Unknown Title (Passed through St. Louis University; N01-AI-45250)	619	873 **	
	Unknown Title (Passed through Wake Forest University; 31181-WHIMS MR12, WHIMS-Y)	619	54,398 **	
	Unknown Title (Passed through Westat, Inc.; 8494-S07)	619	22,068 **	
	Unknown Title (Passed through University of Wisconsin-Madison; 983N636)	619	52,385 **	
	Unknown Title	620	120,258 **	
	Unknown Title (Passed through ADA Technologies, Inc.; 090468S)	620	27,633 **	
	Unknown Title (Passed through ICF Incorporated, LLC.; 28HT00409)	620	552 **	
	Unknown Title (Passed through Living Systems, Inc.; Enabling Accelerometry)	620	26,664 **	
	Unknown Title (Passed through Molecular Express; IPRT0713)	620	77,276 **	13,530,871
	Total U.S. Department of Health and Human Services		3,175,697,875	3,175,697,875
<u>Corporation for National and Community Service</u>				
94.003	State Commissions	269	205,380	205,380
94.004	Learn and Serve America_School and Community Based Programs	269	71,310	
94.004	Learn and Serve America_School and Community Based Programs (\$128,615 provided to subrecipients)	282	140,033	211,343
94.006	AmeriCorps (\$1,347,830 provided to subrecipients)	269	2,415,416	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>Corporation for National and Community Service (continued)</u>				
94.006	AmeriCorps (\$10,595 provided to subrecipients)	309	12,467	
94.006	AmeriCorps	542	454,978	
94.006	AmeriCorps	619	163,419 **	
94.006	ARRA - AmeriCorps (\$675,937 provided to subrecipients)	269	1,148,797	
94.006	ARRA - AmeriCorps	542	472,158	4,667,235
94.007	Program Development and Innovation Grants (\$12,473 provided to subrecipients)	269	12,473	12,473
94.009	Training and Technical Assistance	269	82,337	82,337
94.011	Foster Grandparent Program	411	162,297	162,297
	Total Corporation for National and Community Service		5,341,065	5,341,065
<u>Executive Office of the President</u>				
95.001	High Intensity Drug Trafficking Program (\$593,299 provided to subrecipients)	595	2,074,669	2,074,669
	Total Executive Office of the President		2,074,669	2,074,669
<u>Social Security Administration</u>				
96.001	Social Security_Disability Insurance	131	793,196	
96.001	Social Security_Disability Insurance	283	21,965,826	22,759,022
96.008	Social Security - Work Incentives Planning and Assistance Program (\$27,853 provided to subrecipients)	309	260,958	260,958
	Total Social Security Administration		23,019,980	23,019,980
<u>U.S. Department of Homeland Security</u>				
97.012	Boating Safety Financial Assistance	542	1,073,397	1,073,397
97.017	Pre-Disaster Mitigation (PDM) Competitive Grants (\$568,948 provided to subrecipients)	583	616,480	616,480
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	542	105,069	105,069
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters) (\$231,364,423 provided to subrecipients)	583	260,050,526	
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters) (Passed through City of Coralville, Iowa)	619	16,993	260,067,519
97.039	Hazard Mitigation Grant (\$28,096,997 provided to subrecipients)	583	29,684,575	
97.039	Hazard Mitigation Grant (Passed through City of Iowa City, Planning and Community Development)	619	13,854	29,698,429
97.041	National Dam Safety Program	542	243,808	243,808
97.042	Emergency Management Performance Grants (\$2,446,353 provided to subrecipients)	583	4,679,001	4,679,001
97.043	State Fire Training Systems Grants	595	24,512	24,512
97.044	Assistance to Firefighters Grant (Passed through National Association of Children's Hospitals and Related Institutions)	619	506	506
97.047	Pre-Disaster Mitigation	583	11,230	11,230
97.052	Emergency Operations Centers (\$90,770 provided to subrecipients)	583	90,844	90,844
97.061	Centers for Homeland Security (Passed through University of Minnesota; M6696425101)	620	12,431 **	12,431

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2010

CFDA Number	Federal Department / Program Name	State Agency (See pg 130)	Federal Expenditures/ Disbursements/ Issuances	Total by CFDA Number/Cluster
<u>U.S. Department of Homeland Security (continued)</u>				
97.065	Homeland Security Advanced Research Projects Agency (\$44,915 provided to subrecipients)	620	501,263 **	501,263
97.067	Homeland Security Grant Program (\$7,358,533 provided to subrecipients)	583	9,571,007	9,571,007
97.078	Buffer Zone Protection Program (BZPP) (\$236,584 provided to subrecipients)	583	245,757	245,757
97.089	Real ID Program	645	1,243,390	1,243,390
Total U.S. Department of Homeland Security			308,184,643	308,184,643
<u>U.S. Agency for International Development</u>				
98.001	USAID Foreign Assistance for Programs Overseas (Passed through Michigan State University; 612950, 612859) (\$148,186 provided to subrecipients)	620	225,806 **	225,806
98.011	Global Development Alliance (Passed through World Learning; SPANS-014) (\$58,783 provided to subrecipients)	619	269,480	269,480
98.000	Other Federal Assistance:			
	Unknown Title (Passed through University of California; 01625848, 1332530, 1332530MOD301, 1332530, 01625835) (\$459,725 provided to subrecipients)	620	459,725 **	
	Unknown Title (Passed through CIMMYT; Integration of Maize Data)	620	31,375 **	
	Unknown Title (Passed through Development Alternatives, Inc.; 11359)	620	39,772 **	
	Unknown Title (Passed through Michigan Technological University; 080645Z1)	620	1,362 **	
	Unknown Title (Passed through International Crops Research Institute; 624A00080000200, Seed Commercialization, Seed Development, EEM6000400013AMEND)	620	228,234 **	760,468
Total U.S. Agency for International Development			1,255,754	1,255,754
			8,292,774,365	8,292,774,365

- * 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 \$94,674,283 for which the federal government imposes continuing compliance requirements.

Notes to Schedule of Expenditures of Federal Awards

June 30, 2010

(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 \$18,000,000 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, 2010	Inventory June 30, 2010
Commodities	\$ 19,018,641	2,049,034
Vaccines	32,622,624	82,714

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, including American Recovery and Reinvestment Act (ARRA) related balances, of federally funded loan programs at June 30, 2010 were as follows:

CFDA No.	Program	Outstanding Loans June 30, 2010
14.228	Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii	\$ 83,382
14.239	HOME Investment Partnerships Program	99,862,517
66.458	Capitalization Grants for Clean Water State Revolving Funds	570,913,743*
66.458	ARRA - Capitalization Grants for Clean Water State Revolving Funds, net of \$17,662,369 of forgivable loans	2,328,589
66.468	Capitalization Grants for Drinking Water State Revolving Funds	281,029,658*
66.468	ARRA - Capitalization Grants for Drinking Water State Revolving Funds, net of \$12,297,480 of forgivable loans	5,164,740
84.038	Federal Perkins Loan Program – Federal Capital Contributions	45,827,849
93.264	Nurse Faculty Loan Program	461,272
93.342	Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students	10,319,381
93.364	Nursing Student Loans	1,987,101

* The outstanding loans consist of federal and state funds.

(4) Unemployment Insurance

Unemployment Insurance expenditures, including ARRA related expenditures, for the year ended June 30, 2010, reported as CFDA 17.225, included the following:

Federal funds	\$ 612,832,561
State funds	<u>686,619,048</u>
Total	<u>\$ 1,299,451,609</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 American Recovery and Reinvestment Act of 2009. The portion of total expenditures for SNAP benefits supported by ARRA funds varies according to fluctuations in the cost of the Thrifty Food Plan and changes in participating households' income, deductions and assets. This condition prevents USDA from obtaining the regular and ARRA components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted average percentage to be applied to the national aggregate SNAP benefits provided to households in order to allocate an appropriate portion thereof to ARRA funds. This methodology generates valid results at the national aggregate level but not at the individual State level. Therefore, we cannot validly disaggregate the regular and ARRA components of reported expenditures for SNAP benefits. At the national aggregate level, however, ARRA funds account for approximately 16.38 percent of USDA's total expenditures for SNAP benefits in the federal fiscal year ended September 30, 2010.

(6) Subsequent Event - HOME Investment Partnerships Program

As of July 1, 2010, the federal program, HOME Investment Partnerships Program, CFDA No. 14.239, was transferred from the Iowa Department of Economic Development to the Iowa Finance Authority, a discrete component unit of the State of Iowa. Therefore, the program will not be reported in the State of Iowa Single Audit report in subsequent years.

State of Iowa

State of Iowa
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2010

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

- (a) Unqualified opinions were issued on the financial statements, except for the Statement of Activities for the governmental activities and the Statement of Revenues, Expenditures and Changes in Fund Balance for the General Fund, a major fund, which were qualified.
- (b) Significant deficiencies and a material weakness in internal control over financial reporting were disclosed by the audit of the financial statements. 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 10.558 – Child and Adult Care Food Program
 - CFDA Number 12.401 – National Guard Military Operations and Maintenance (O&M) Projects
CFDA Number 12.401 – ARRA – National Guard Military Operations and Maintenance (O&M) Projects
 - CFDA Number 14.239 – HOME Investment Partnerships Program
 - CFDA Number 16.803 – ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories
 - CFDA Number 17.225 – Unemployment Insurance
CFDA Number 17.225 – ARRA - Unemployment Insurance
 - CFDA Number 20.509 – Formula Grants for Other Than Urbanized Areas
CFDA Number 20.509 – ARRA - Formula Grants for Other Than Urbanized Areas
 - CFDA Number 64.005 – Grants to States for Construction of State Home Facilities
CFDA Number 64.005 – ARRA – Grants to States for Construction of State Home Facilities
 - CFDA Number 66.458 – Capitalization Grants for Clean Water State Revolving Funds
CFDA Number 66.458 – ARRA - Capitalization Grants for Clean Water State Revolving Funds

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

- CFDA Number 66.468 – Capitalization Grants for Drinking Water State Revolving Funds
CFDA Number 66.468 – ARRA - 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
- CFDA Number 84.367 – Improving Teacher Quality State Grants
- CFDA Number 93.069 – Public Health Emergency Preparedness
- CFDA Number 93.283 – Centers for Disease Control and Prevention_ Investigations and Technical Assistance
- 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 93.767 – Children’s Health Insurance Program
- CFDA Number 97.036 – Disaster Grants - Public Assistance (Presidentially Declared Disasters)
- CFDA Number 97.039 – Hazard Mitigation Grant
- 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

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

CDBG – State-Administered Small Cities Program Cluster:

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

CFDA Number 14.255 – ARRA - Community Development Block
Grants/State’s Program and Non-Entitlement Grants
in Hawaii (Recovery Act Funded)

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

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

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

State Fiscal Stabilization Fund Cluster:

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

CFDA Number 84.397 – ARRA - State Fiscal Stabilization Fund (SFSF) –
Government Services, Recovery Act

Immunization Cluster:

CFDA Number 93.268 – Immunization Grants

CFDA Number 93.712 – ARRA – Immunization

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

TANF Cluster:

- CFDA Number 93.558 – Temporary Assistance for Needy Families
- CFDA Number 93.714 – ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs

CSBG Cluster:

- CFDA Number 93.569 – Community Services Block Grant
- CFDA Number 93.710 – ARRA - Community Services Block Grant

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
- CFDA Number 93.713 – ARRA - Child Care and Development Block Grant

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 \$18,000,000.
- (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, 2010

Part II: Findings Related to the Financial Statements:

INTERNAL CONTROL 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, 2010

Key to Numbering of Findings in Part III:

Part III Example: 10-III-USDA-401-1

- 10 – Fiscal Year Finding reported in (i.e. Fiscal Year Ended June 30, 2010)
- 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 129.
- 401 – State Agency identification number. In this case, the Iowa Department of Human Services. See table of Iowa State Agencies by Agency Number on pages 130-131.
- 1 – Comment Number for the Federal Agency

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

Part III: Findings and Questioned Costs For Federal Awards:

U.S. Department of Agriculture

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCIES:

CFDA Number: 10.551 – Supplemental Nutrition Assistance Program

Agency Number: 00801619956008

Federal Award Year: 2009, 2010

Iowa Department of Human Services

10-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 (SSA) 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 federal Food and Nutrition Service (FNS) has determined states may opt to obtain and use prisoner information collected by the Social Security Administration (SSA) to comply with United States Code Title 7, Chapter 51, Section 2020(e).

The Department has implemented a match with SSA. The first report was generated and available to field staff on October 12, 2010. The Department is also identifying additional sources, such as county jails and the Iowa Department of Corrections to match cases against to determine eligibility for food assistance.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

The following manual updates have been completed:

- Manual 7-C: Food Assistance, Nonfinancial Eligibility, pages 22-23 (released November 12, 2010). This manual gives policies for residents of institutions, specifically prisons and jails.
- Manual 7-G: Food Assistance, Case Maintenance, pages 22-23 (released November 12, 2010). This manual gives information regarding the automated prisoner match with SSA. As other sources of data are incorporated, the manual will be revised to acknowledge the data comes from various sources.
- Manual 14-G: Management Information, Exchange of Data with Other Agencies, pages 48a-49 (released November 15, 2010). This manual explains the prisoner match report, both what is on it and the required worker action. It discusses matching with federal, state, and local agencies. It does specifically state that the match is with SSA since the Department is working on phases to incorporate other data sources into the same report.

Training on the new responsibilities was provided to staff at the October 18, 2010 monthly Policy Update Webinar.

Conclusion – Response accepted.

CFDA Number: 10.551 – Supplemental Nutrition Assistance Program

Agency Number: 00801619956008

Federal Award Year: 2009, 2010

Iowa Department of Human Services

10-III-USDA-401-2

Food Stamps – Quality Control – The Department of Human Service’s Quality Control (QC) unit performs eligibility and award reviews of food stamp recipients. Any reportable quality control finding of an error or potential program violation is to be communicated to the responsible field worker staff using the Report of Quality Control Review. The local office then clears the response to the finding/error to the Division of Financial, Health and Work Supports, which has 30 calendar days to inform QC of the action taken.

In addition, Title 7-H-5 of the Employees’ Manual provides, in part, the local offices have 90 days to establish a claim on the electronic Overpayment and Recovery (OPR) system after the date the over-issuance is discovered.

The following conditions were noted:

- (a) Staff at the local offices are not completing and returning the appropriate response section of the Report of Quality Control Review. In addition, QC is not tracking the responses and following up on errors/findings.
- (b) For one of two cases reviewed with issuance errors reported by the QC unit, a claim was not made on the OPR system by the local office within 90 days of the over-issuance being discovered by QC. The claim was established subsequent to audit review.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

Recommendation – The Department should implement procedures to ensure local offices are returning the appropriate response section of the Report of Quality Control Review. QC should implement procedures to follow up on errors noted during their review. In addition, the Department should establish appropriate procedures to ensure local offices are submitting claims on OPR in a timely manner.

Response and Corrective Action Planned – Review training will be provided on the statewide Income Maintenance Policy Update Webinar on May 19, 2011. A copy of the Report of Quality Control Review with best practice examples will be reviewed along with reminders on the time frames for completing OPR claims.

For the case cited in error, the information will be shared with the Service Area Manager and Income Maintenance Administrator to be reviewed with the staff person responsible for the case/claim.

The Bureau of Quality Control has established procedures to track responses from the local offices to the Report of Quality Control Review. The Quality Control Bureau Chief is now following up with local offices on error reports that have not been returned within 30 days. Quality Control will also follow up with the local office if a claim is not completed when necessary.

Conclusion – Response accepted.

CFDA Number: 10.553 – School Breakfast Program
Agency Number: 2008IN109943, 2009IN109943, 2010IN109943
Federal Award Year: 2008, 2009, 2010
Iowa Department of Education

CFDA Number: 10.555 – National School Lunch Program
Agency Number: 2008IN109943, 2009IN109943, 2010IN109943
Federal Award Year: 2008, 2009, 2010
Iowa Department of Education

CFDA Number: 10.556 – Special Milk Program for Children
Agency Number: 2009IN109943, 2010IN109943
Federal Award Year: 2009, 2010
Iowa Department of Education

CFDA Number: 10.559 – Summer Food Service Program for Children
Agency Number: 2009IN109943, 2010IN109943
Federal Award Year: 2009, 2010
Iowa Department of Education

10-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.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

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 is transitioning to on-line based review documentation as part of our administrative reviews. This requires the consultants to complete the forms fully. Fiscal year 2011 is the first full year of use for this system, so we believe this issue has been addressed and corrected.

Conclusion – Response accepted.

CFDA Number: 10.553 – School Breakfast Program
Agency Number: 2008IN109943, 2009IN109943, 2010IN109943
Federal Award Year: 2008, 2009, 2010
Iowa Department of Education

CFDA Number: 10.555 – National School Lunch Program
Agency Number: 2008IN109943, 2009IN109943, 2010IN109943
Federal Award Year: 2008, 2009, 2010
Iowa Department of Education

CFDA Number: 10.556 – Special Milk Program for Children
Agency Number: 2009IN109943, 2010IN109943
Federal Award Year: 2009, 2010
Iowa Department of Education

CFDA Number: 10.559 – Summer Food Service Program for Children
Agency Number: 2009IN109943, 2010IN109943
Federal Award Year: 2009, 2010
Iowa Department of Education

10-III-USDA-282-4

Residential Child Care Institution Licenses – The Department is to determine whether a residential child care institution (RCCI) is currently licensed to provide residential child care services under the appropriate licensing code by the State or a subordinate level of government.

Of twenty-five institution applications tested, two were RCCIs and the Department had not determined whether the RCCIs had a current license.

Recommendation – The Department should develop procedures to ensure each residential child care institution is properly licensed.

Response and Corrective Action Planned – The license for an RCCI is verified at the time of agreement processing. An electronic calendar with automatic reminders has been set up and the task of ensuring a renewed license has been received is assigned to one position. We believe this issue is adequately addressed and resolved at this point.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

CFDA Number: 10.558 – Child and Adult Care Food Program

Agency Number: 2009IN202043, 2010IN202043

Federal Award Year: 2009, 2010

Iowa Department of Education

10-III-USDA-282-5

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. Four facilities were not properly reviewed during the fiscal year.

The Department is in the process of 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 54 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 – A three year paper schedule has been kept of home sponsors. Implementation, enhancement of the system and training of staff continues on the on-line system. We believe this issue has been addressed through the implementation of the on-line system for fiscal year 2011.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

CFDA Number: 10.558 – Child and Adult Care Food Program

Agency Number: 2009IN202043, 2010IN202043

Federal Award Year: 2009, 2010

Iowa Department of Education

10-III-USDA-282-6

Terminated Day Care Providers – The Code of Federal regulations, 7 CFR 226.6(c)(2)(iii)(E)(2), requires the Department to notify the USDA Food Nutrition Services Regional Office of the name, mailing address and date of birth of each day care home provider whose agreement is terminated for cause.

The Department does not maintain a home providers/center termination list.

Recommendation – The Department should implement procedures to create a listing of terminated home providers/centers and should notify the USDA Food Nutrition Services Regional Office as required when a home provider is terminated.

Response and Corrective Action Planned – During fiscal year 2010, the Bureau maintained a file drawer to collect the files for those providers terminated. This file is still intact. In June 2010 a change of staff responsible for this notification occurred. We will continue to maintain the file and maintain an electronic file of letters sent to the USDA concerning additions to the National Disqualified List (NDL). The Bureau can show documentation of the frequency of communication to the USDA with additions to the NDL. We believe this issue is adequately resolved.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

U.S. Department of Defense

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCIES:

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

10-III-DOD-582-1

Disposition of Equipment – Chapter 8 of the Cooperative Agreement regulations, as noted in the National Guard Regulations (NGR) 5.1, requires United States Property and Fiscal Office (USPFO) authorization for the disposition of equipment purchased with federal funds and the submission of assets maintained by the Iowa Department of Public Defense. The Department states they properly obtained USPFO authorization for approval of the disposition of equipment and provided records of maintained assets to the USPFO, but there was no supporting documentation retained for the authorization of deletions and the submission of asset records.

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

Response and Corrective Action Planned – The Department will establish policies and procedures to ensure USPFO authorization is obtained and documentation is retained for all disposal of equipment and the asset listing will be furnished to USPFO.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

U.S. Department of Housing and Urban Development

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCIES:

**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

10-III-HUD-269-1

Eligibility – Under the housing programs and business assistance programs, eligible recipients include either individuals or businesses located within a presidentially declared disaster area which sustained economic damage resulting from the 2008 disasters. The recipients of benefits from the housing and business assistance programs must upload the application and necessary documentation on the Department’s Service Point database. This documentation included the ‘Consent and Release Form’ and ‘Duplication of Benefits Affidavit’.

Four recipient files tested did not contain a ‘Consent and Release Form’ on the Service Point database. In addition, one instance was noted in which the Service Point database did not contain the proper documentation for duplication of benefits.

Recommendation – The Department should establish procedures to monitor the disaster recovery housing and business assistance programs to ensure funds are properly awarded.

Response and Corrective Action Planned – The Department’s general process is to verify the Consent and Release Form and Duplication of Benefits Affidavit is uploaded prior to conducting a duplication of benefit check. However, the Department is working with the Recipient (Cedar Rapids) to review all business files and obtain any missing documentation and conduct duplication of benefits checks as necessary.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

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

Agency Number: B-08-DC-19-0001, B-09-DC-19-0001, B-10-DC-19-0001

Federal Award Year: 2008, 2009, 2010

Iowa Department of Economic Development

CFDA Number: 14.255 – ARRA - Community Development Block Grant/State’s Program and Non-Entitlement Grants in Hawaii (Recovery Act Funded)

Agency Number: B-09-DY-19-0001

Federal Award Year: 2009

Iowa Department of Economic Development

10-III-HUD-269-2

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 a 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 is currently working with the Iowa Association of Regional Councils and the Office of Auditor of State to determine the most compliant methodology to permanently resolve this ongoing issue. We hope to reach resolution and implementation by the end of fiscal year 2011.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

CFDA Number: 14.239 – HOME Investment Partnerships Program
Agency Number: M-08-SG-19-0001, M-09-SG-19-0001, M-10-SG-19-0001
Federal Award Year: 2008, 2009, 2010
Iowa Department of Economic Development

10-III-HUD-269-3

Period of Affordability – The Code of Federal Regulations, 24 CFR 92.252, requires the Department to perform on-site inspections to determine compliance with property standards and verify tenant income information submitted by property owners. The frequency of the visits is dependent of the number of units. The Department has established a database to track the status of projects.

Eight instances were noted in which the current certification documentation was not maintained in the long-term monitoring files. Also, three instances were noted where the database contained incorrect dates compared to documentation maintained in the long-term monitoring files. In addition, four instances were noted indicating no record of a recent physical on-site inspection was performed in compliance with the Department's inspection schedule.

Recommendation – The Department should establish procedures to ensure compliance with the period of affordability requirements.

Response and Corrective Action Planned – The Department acknowledges the instances noted in the above comment but is unable to take corrective action. The HOME program was transferred to the Iowa Finance Authority (IFA) effective July 1, 2010 as per Executive Order of the Governor. Prior to the transfer, the Department trained IFA staff on existing policies and procedures for long-term compliance monitoring. IFA has since adopted its own policy and procedures when dealing with long-term monitoring of HOME projects.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

**CFDA Number: 14.255 – ARRA - Community Development Block Grants/State's
Program and Non-Entitlement Grants in Hawaii (Recovery Act
Funded)**

Agency Number: B-09-DY-19-0001

Federal Award Year: 2009

Iowa Department of Economic Development

10-III-HUD-269-4

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, including advising the recipient of the correct CFDA number.

The Department did not properly advise the recipients of the correct CFDA number.

Recommendation – The Department should ensure subrecipients are provided the correct CFDA number.

Response and Corrective Action Planned – The Department has since revised the single audit letters sent to ARRA recipients to include the correct CFDA number. These letters will be used in the mailing that will go out to recipients in June 2011 and forward.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

U.S. Department of Labor

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCIES:

CFDA Number: 17.225 – Unemployment Insurance

Agency Number: REEDACT03-13-2002

Federal Award Year: 2002

Iowa Department of Workforce Development

10-III-DOL-309-1

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 expenditures, certain documentation supporting the selection of a contractor was not available or had not been consistently retained.

Recommendation – The Department should ensure records supporting the selection of contractors are retained in compliance with federal requirements.

Response and Corrective Action Planned – The Department was made aware of this during the previous audit period and understands the Reed Act records must be maintained for three years after final expenditures. That has been corrected. The documents in question relate back to the same time period as was the issue during the last audit cycle. Therefore, we cannot undo the error that occurred previously and can only ensure all records related to this project from the past four years have been maintained and we will continue to hold all of those records until three years after the final costs are incurred.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

CFDA Number: 17.225 – Unemployment Insurance and ARRA – Unemployment Insurance

Agency Number: REEDACT03-13-2002, UI1512TM0, UI15798XF0, UI80205I, UI180204P0, UI180206T0, UI180208C0, UI180209M0, UI180209S0, UI195829R0, UI19582CR0, UI195829Y0, UI180208U0, UI195829S0

Federal Award Year: 2002, 2006, 2009, 2010

Iowa Department of Workforce Development

CFDA Number: 17.258 – WIA Adult Program and ARRA – WIA Adult Program

Agency Number: AA171213Y0, AA171215J0, AA186406X0, AA186408D0

Federal Award Year: 2009, 2010

Iowa Department of Workforce Development

CFDA Number: 17.259 – WIA Youth Activities and ARRA – WIA Youth Activities

Agency Number: AA171212F0, AA171215L0, AA186406E0, AA20194AF

Federal Award Year: 2008, 2009, 2010

Iowa Department of Workforce Development

CFDA Number: 17.260 – WIA Dislocated Workers and ARRA – WIA Dislocated Workers

Agency Number: EM15779VP0, EM160963H0, EM16941YW0, EM17062YW0, EM17458ZW0, EM174774F0, EM174777S0, EM17477ZW0, EM176713H0, EM176773H0, EM180774F0, EM189846B0, EM192996B0, EM193026B0, EM193036B0, EM194546B0, EM200287S0, EM206607S1, MI17526, AA171214A0, AA171215P0, AA186406Z0, AA186408F0

Federal Award Year: 2006, 2007, 2008, 2009, 2010

Iowa Department of Workforce Development

10-III-DOL-309-2

Payroll Distribution Adjustments – OMB Circular A-87 requires the amounts charged to federal awards for salaries and wages, regardless of whether treated as direct or indirect, to be based on documented payrolls. Payrolls must be supported by time and attendance records for individual employees. Since the payroll system is limited to the extent distributions can be made and is based upon predetermined distributions, the Department utilizes a payroll distribution variance report generated by the Iowa Department of Administrative Services – Information Technology Enterprise at the end of each payroll period. The report compares payroll as distributed on the State's payroll system to payroll distributed per each employee's work report. The budget analysts then review the variances and make any necessary adjustments to properly distribute payroll.

The Iowa Department of Administrative Services' computer program creating the report had not been updated to account for the fourth digit in the field to the left of the decimal (\$1,000's), which was necessary due to the rising cost of health insurance. The state share of health insurance is paid on a monthly basis and, on a limited basis, the adjustments made for those pay periods were effected. Those adjustments provided by the payroll distribution variance report, affecting the distributions to various state and federal programs, were not accurate. The Department had not adequately reconciled the information from the payroll distribution reports with corresponding information recorded in the State's accounting system.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

Recommendation – The Department should continue to monitor the accuracy of employee work reports and ensure the payroll distribution variance reports are reconciled in total to the payroll costs charged to the Department in the State’s accounting system and make adjustments as necessary.

Response and Corrective Action Planned – When the Variance Report was first established several years ago, the Department tested the accuracy of the program against the actual payroll costs that were incurred. This was done for several pay periods, until we were confident that the program was working properly. It came to our attention recently, that the program has stopped reporting health insurance costs accurately and the Department of Administrative Services (DAS) was contacted to have them determine why their Variance Report program was no longer working accurately. It was determined by DAS that a programming error on health insurance benefits was causing the program.

The program has been tested since the correction and appears to be operating accurately again. The Department will continue to test the program for accuracy until we are again, confident that it is working correctly. At which point, the Department will begin randomly testing the accuracy of the report to ensure that it continues to perform as expected.

Conclusion – Response accepted.

CFDA Number: 17.258 – WIA Adult Program and ARRA – WIA Adult Program
Agency Number: AA171213Y0, AA171215J0, AA186406X0, AA186408D0
Federal Award Year: 2009, 2010
Iowa Department of Workforce Development

CFDA Number: 17.259 – WIA Youth Activities and ARRA – WIA Youth Activities
Agency Number: AA171212F0, AA171215L0, AA186406E0, AA20194AF
Federal Award Year: 2008, 2009, 2010
Iowa Department of Workforce Development

CFDA Number: 17.260 – WIA Dislocated Workers and ARRA – WIA Dislocated Workers
Agency Number: EM15779VP0, EM160963H0, EM16941YW0, EM17062YW0,
EM17458ZW0, EM174774F0, EM174777S0, EM174772W0,
EM176713H0, EM176773H0, EM180774F0, EM189846B0,
EM192996B0, EM193026B0, EM193036B0, EM194546B0,
EM200287S0, EM206607S1, MI17526, AA171214A0, AA171215P0,
AA186406Z0, AA186408F0
Federal Award Year: 2006, 2007, 2008, 2009, 2010
Iowa Department of Workforce Development

10-III-DOL-309-3

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.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

Nine of seventeen fiscal year 2009 subrecipient audit report reviews tested did not contain a management decision letter issued within six months of the date of the Department's receipt of the subrecipient's audit report. Of the nine, two still have not been issued.

Recommendation – The Department should ensure audit reports for all subrecipients which expend \$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 – Because of transfers and early retirements, the Department's financial management has been short staffed for the past couple of years. In fact, IWD Financial is still short two staff at this time. Once we have all staff on board, a back-up can be assigned to ensure that the reports are completed on time. The individual that reviews the audits has been assisting the bureau with not only her own duties but assisting with the duties of the positions that are currently vacant.

However, we did review all audits as they were received to determine if any significant findings were in any reports that needed immediate action. None of the reports in question had significant non-compliance issues that may have resulted in the disallowance of any costs. What IWD Financial did not do was ensure that, although the findings were minimal and did not include any possible debt collection, that a final determination of such was issued within the allowed timeframes.

The individual that is responsible for reviewing the reports has been instructed to maintain a file of all audits in the resolution process and the status of each review. This will be reviewed periodically by the Bureau Chief of Financial Management to determine if the audits will be resolved within the time frames required. The log will be initialed by the Bureau Chief as evidence of the review. Corrective action will be taken by the Bureau Chief if it appears that an audit has the potential to miss the deadlines. This corrective action may include the reassignment of the audit resolution to other staff or being completed by the Bureau Chief. The Department has five individuals in Financial Management that are qualified to review and resolve audit findings. Therefore, a reassignment can be done if necessary.

Conclusion - Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

U.S. Department of Energy

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCIES:

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

Agency Number: DE-EE0000128, 10EE003227

Federal Award Year: 2009, 2010

Iowa Department of Human Rights

10-III-DOE-379-1

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 records identified one instance where the cash balance was in excess of \$100,000 for seventy-two 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 – The Department will endeavor to follow procedures to ensure federal funds are drawn in sufficient amounts and disbursed in a timely manner without carrying excessive daily balances.

Conclusion – Response accepted.

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

Agency Number: 09EE000487, 10EE003227

Federal Award Year: 2009, 2010

Iowa Department of Human Rights

10-III-DOE-379-2

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.

Thirteen of eighteen program monitoring reports tested were not sent to the subrecipient within 30 days of the program monitoring review.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

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

Recommendation – The Department should ensure program and fiscal monitoring reports are sent in a timely manner.

Response and Corrective Action Planned – The Department shall endeavor to reduce the number of instances in which program and fiscal monitoring reports are not sent in a timely manner to subrecipients.

Conclusion – Response accepted.

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

Agency Number: DE-EE0000128, 10EE003227

Federal Award Year: 2009, 2010

Iowa Department of Human Rights

10-III-DOE-379-3

Payroll Certification – OMB circular A-87, Attachment B, paragraph 8.h.(3) requires the Department to obtain periodic certifications for any employee who worked solely on a single federal program for the period covered by the certification. These certifications are to be prepared at least semi-annually and be signed by the employee or supervisor having first hand knowledge of the work performed.

The Department is not obtaining the required certifications for the employees who worked solely on one program.

Recommendation – The Department should ensure certifications are obtained for all required employees semi-annually.

Response and Corrective Action Planned – The Department will obtain the required certifications for employees 100% dedicated to federal programs.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

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

Agency Number: DE-EE0000128, 10EE003227

Federal Award Year: 2009, 2010

Iowa Department of Human Rights

10-III-DOE-379-4

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, for five of nineteen subrecipient reports tested, the Department did not review the audit reports in a timely manner.

Recommendation – The Department should follow the established policy to ensure subrecipient audit reports are reviewed in a timely manner.

Response and Corrective Action Planned – The Department will follow the established policy to ensure subrecipient audit reports are reviewed in a timely manner.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

U.S. Department of Education

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCIES:

CFDA Number: 84.010 – Title I Grants to Local Educational Agencies
Agency Number: S010A070015, S0101A080015, S010A090015
Federal Award Year: 2007, 2008, 2009
Iowa Department of Education

CFDA Number: 84.027 – Special Education Grants to States
Agency Number: H027A070097, H027A080097, H027A090097
Federal Award Year: 2007, 2008, 2009
Iowa Department of Education

CFDA Number: 84.173 – Special Education Preschool Grants
Agency Number: H173A080102, H173A090102
Federal Award Year: 2008, 2009
Iowa Department of Education

CFDA Number: 84.367 – Improving Teacher Quality State Grants
Agency Number: S367A080014, S367A090014
Federal Award Year: 2008, 2009
Iowa Department of Education

10-III-USDE-282-1

Payroll Distribution and Certification – 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.

In addition, OMB Circular A-87, Attachment B, paragraph 8.h. (3) requires the Department to obtain periodic certifications for any employee who worked solely on a single federal program for the period covered by the certification. These certifications are to be prepared at least semi-annually and be signed by the employee or supervisor having first hand knowledge of the work performed.

For twelve of forty timesheets tested, it appeared the recorded hours were based on the predetermined rate rather than the actual hours. In addition, for employees who worked solely on a single federal program, certifications were not obtained.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

Recommendation – The Department should ensure employees record actual hours worked on each federal program rather than the predetermined rate. In addition, the Department should ensure certifications are obtained for all required employees semi-annually.

Response and Corrective Action Planned – For the period reviewed, this finding was accurate for the first portion of that period. The Department made adjustments in the middle of the review period to address both issues. The Department now reviews all timesheets to ensure actual time is submitted. If two consecutive timesheets are identical, those timesheets are flagged and the employee must address the issue immediately. Policy requires employees to report actual time worked. The semi-annual certifications are now done for all employees on federal funds regardless of whether it is single or multiple federal funding streams. This has been true for the last two semi-annual cycles.

Conclusion – Response accepted.

CFDA Number: 84.010 – Title 1 Grants to Local Educational Agencies
Agency Number: S010A070015, S010A080015, S010A090015
Federal Award Year: 2007, 2008, 2009
Iowa Department of Education

CFDA Number: 84.367 – Improving Teacher Quality State Grants
Agency Number: S367A080014, S367A090014
Federal Award Year: 2008, 2009
Iowa Department of Education

CFDA Number: 84.389 – ARRA - Title I Grants to Local Educational Agencies, Recovery Act
Agency Number: S389A090015
Federal Award Year: 2009
Iowa Department of Education

10-III-USDE-282-2

Application Process – Community School Districts submit applications to the Department for Title I funding and Improving Teacher Quality funding. The Department is to review and approve the applications prior to the disbursement of funds.

For seven of twenty-five Title I applications tested and for two of twenty-five Improving Teacher Quality applications tested, applications were not approved prior to the disbursement of funds.

Recommendation – The Department should establish procedures to ensure applications are properly reviewed and approved prior to the disbursement of funds.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

Response and Corrective Action Planned – The U.S. Department of Education program staff in Title I do not agree with this finding as written. In Title I, they will not allow the Iowa Department of Education to withhold the initial grant installment payment for each year pending a lack of an approved plan. They will allow us to hold subsequent payments for non-compliance.

That said, the Department will work to comply with this finding because it is the right way to do business. For the Improving Teacher Quality grant, the consultant is implementing an electronic application submission process that will organize this for subrecipients. Our goal is to have applications approved prior to any fund disbursement.

Conclusion – Response accepted.

CFDA Number: 84.010 – Title 1 Grants to Local Educational Agencies
Agency Number: S010A070015, S010A080015, S010A090015
Federal Award Year: 2007, 2008, 2009
Iowa Department of Education

CFDA Number: 84.389 – ARRA - Title I Grants to Local Educational Agencies, Recovery Act
Agency Number: S389A090015
Federal Award Year: 2009
Iowa Department of Education

10-III-USDE-282-3

Comprehensive School Improvement Plan (CSIP) Certification – Iowa Administrative Code [281] 12.8(2) requires non-public schools and school districts to submit a revised five-year CSIP to the Iowa Department of Education by September 15th of the school year following the comprehensive site visit.

For two of twenty school districts tested, the CSIP was not submitted by the September 15th deadline.

Recommendation – The Department should establish procedures to ensure all CSIP's are received by the September 15th deadline.

Response and Corrective Action Planned – We will comply to the degree we are able. There is no real sanction ability for the Department on this issue. We do cite them noncompliant when they miss this deadline, which prompts a plan of correction. However, if they insist on not complying, there is little the Department can do other than to persist until they submit the document. We cannot withhold state funding on an issue like this and the Code gives us no other remedies for noncompliance. Our goal is always full compliance on a deadline like this.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

CFDA Number: 84.027 – Special Education Grants to States
Agency Number: H027A070097, H027A080097, H027A090097
Federal Award Year: 2008, 2009, 2010
Iowa Department of Education

CFDA Number: 84.173 – Special Education Preschool Grants
Agency Number: H173A080102, H173A090102
Federal Award Year: 2008, 2009
Iowa Department of Education

CFDA Number: 84.367 – Improving Teacher Quality State Grants
Agency Number: S367A070014, S367A080014, S367A090014
Federal Award Year: 2008, 2009, 2010
Iowa Department of Education

10-III-USDE-282-4

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, 2010 there were approximately \$2.4 million in requests for payments submitted by subrecipients, of which approximately \$1.1 million pertained to the Special Education Cluster and approximately \$1.1 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 – By next fiscal year, the Department will have in place a system to track all obligations against funding streams. Currently, some of our federal funding streams are paid using grants which do not flow through Internal Operations. This creates much difficulty in accurately tracking obligations and expenditures against available funds. Once all obligations are tracked in the same system, it should be possible to estimate the remaining unpaid obligations for the GAAP package. Currently, that process would have to occur manually.

We acknowledge and agree the volume of Appeal Board claims is unacceptable. Additionally, we have to have a system in place to better estimate possible obligations paid using the Appeal Board process. Thank you for your continued pressure on this issue. That pressure is serving to cause us to positively adjust payment processes.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

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

10-III-USDE-283-5

Grant Management – Rehabilitation Services Administration (RSA) is conducting a review of the program. 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.

CFDA Number: 84.126 – Rehabilitation Services_Vocational Rehabilitation Grants to States

Agency Number: H126A090020, H126A100020

Federal Award Year: 2009, 2010

Iowa Department of Education – Division of Vocational Rehabilitation Services

CFDA Number: 84.390 – ARRA - Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act

Agency Number: H126A090020, H126A100020

Federal Award Year: 2009, 2010

Iowa Department of Education – Division of Vocational Rehabilitation Services

10-III-USDE-283-6

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 one of twenty-five case files tested, eligibility determination was not completed within 60 days of the application and the eligibility extension was not completed within 60 days. Once the eligibility extension was completed, eligibility determination was made within the appropriate time period. In three of twenty-five case files tested, eligibility determination was not completed within 60 days of the application and no eligibility extension was on file or the eligibility extension was not filed within 60 days. In addition, eligibility determination did not appear to be made within the extension time period for these three case files.

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

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

Response and Corrective Action Planned – The Department has issued a memo to staff reminding them of our requirements of 60 days for an extension on file. Staff has also been reminded if they do not get permission from the client verbally or in writing they are to make a decision of eligibility (favorable or unfavorable) with the information on file. If staff receives a verbal approval, they are to enter this on the extension form and then arrange a meeting for the client to come in and sign the form. Rehabilitation Services Bureau staff continues to evaluate this in the quality assurance process and are presenting this information at new staff training as well.

Conclusion – Response accepted.

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

Agency Number: None

Federal Award Year: 2009, 2010

Iowa Department of Management

CFDA Number: 84.397 – ARRA – State Fiscal Stabilization (SFSF) – Government Services, Recovery Act

Agency Number: None

Federal Award Year: 2009, 2010

Iowa Department of Management

10-III-USDE-532-7

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.

The Iowa Department of Management is responsible for the draw and subsequent allocation of funds related to the State Fiscal Stabilization Fund cluster. A review of the Department's records and cash management system identified seven instances during fiscal year 2010 where the cash balance was in excess of \$17,000,000 for five to forty-two 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 – The Department has revised the cash management procedures in dealing with the State Fiscal Stabilization Fund cluster so only when agencies notify the Department they are in need of expenditure reimbursement, funds will be drawn down. This should eliminate any excess cash balances in the future.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

CFDA Number: 84.397 – ARRA – State Fiscal Stabilization (SFSF) – Government Services, Recovery Act

Agency Number: None

Federal Award Year: 2010

Iowa Department of Human Services

10-III-USDE-401-8

Subrecipient Monitoring – Mental Health Risk Pool – During fiscal year 2010, the Department funded certain county mental health risk pool services using SFSF funding. Office of Management and Budget (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 Department has established monitoring procedures for all counties receiving mental health risk pool monies. However, during fiscal year 2010, no monitoring was performed.

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

Response and Corrective Action Planned – The seven counties that applied for the mental health risk pool received the federal ARRA funds late in the 2nd quarter of state fiscal year 2010. During the 3rd quarter of state fiscal year 2010, the Department developed an auditing program to facilitate the monitoring of subrecipient expenditures. The auditing process was implemented during the 4th quarter of state fiscal year 2010.

The auditing process included selection of a sample of subrecipient expenditures for review. This sampling process included:

- A review of the total expenditures of each county,
- Requesting detailed transaction information from the counties,
- Selecting individual transactions for review, and
- Requesting supporting documentation from the counties for the selected individual expenditure transactions.

At the end of state fiscal year 2010, the Department was in the process of choosing expenditure samples and requesting detailed transaction information from the counties. While actual review of supporting documentation for individual expenditures had not started, the monitoring process had begun.

During state fiscal year 2010, monitoring of four counties has been completed. The Department is in the process of reviewing two of the remaining counties, and has completed the sampling of detailed transactions for the third remaining county. With continued cooperation from these counties, the Department estimates completion of the monitoring process no later than June 30, 2011.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

**CFDA Number: 84.397 – State Fiscal Stabilization (SFSF) – Government Services,
Recovery Act**

Agency Number: None

Federal Award Year: 2010

Iowa Department of Human Services

10-III-USDE-401-9

Eligibility – State Payment Program (SPP) – During fiscal year 2010, the Department funded certain State Payment Program services using SFSF funding. The State Payment Program provides funding to eligible recipients in order to maintain and improve their self-sufficiency. The Iowa Administrative Code, Chapter 441-153.51 to 153.58, provides, in part, the Department is responsible for enrolling members as necessary to produce payments to the counties including maintaining member information in the data system, notifying counties of member identification number required for billing, closing data system files on members as directed by the counties or when the members have not had payments processed for a six-month period.

Central Point Coordinators (CPC), located through the state, are responsible for eligibility determination, including initiating the application for a person who may be eligible. The application is to identify the services being requested and the total monthly amount needed. In addition, CPCs are to provide documentation of legal settlement, as well as a client profile report used by the Department to enter the member into the data system for payment processing.

No additional procedures are performed at the Department level to verify the accuracy of the information provided by the local CPC in determining the eligibility of the applicant or the allowability of services provided.

Recommendation – The Department should establish additional procedures to ensure information being provided by the local CPCs is accurate for recipients of the SPP.

Response and Corrective Action Planned – The Department has procedures in place to review eligibility of applicants in the SPP. The SPP Manager receives copies of the application, legal settlement documents, court orders and other related documents for each applicant. The materials are reviewed by the SPP Manager and a determination is issued to the County.

The allowability of services provided is also reviewed by the Department. Each CPC is required to submit their plan of eligibility requirements and allowable expenditures every three years, a financial report annually and policy and procedures when amended. The Department reviews these plans to determine if the County's services are in alignment with the purpose of the program. Account codes are set up in the SPP tracking system and are used when Counties submit billings. Only allowable codes are set up in the system. In addition, the Department meets on a monthly basis to review trends in expenditures and discuss additional needs of the program.

The SPP is a County managed program. All claims paid in relation to the SPP are reviewed and approved by the County Board of Supervisors. In accordance with Iowa Administrative Code Chapter 81-25.8, all Counties are required to have an annual audit performed.

Conclusion – Response acknowledged. The Department should establish additional procedures to ensure information being provided by the local CPCs is accurate for recipients of the SPP.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

U.S. Department of Health and Human Services

INSTANCE OF NON-COMPLIANCE:

CFDA Number: 93.558 – Temporary Assistance for Needy Families

Agency Number: G-09021ATANF, G-10021ATANF

Federal Award Year: 2009, 2010

Iowa Department of Human Services

10-III-HHS-401-1

Computer Match – Family Investment Program (FIP) – Title 4-C-36 of the Employees' Manual provides, 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 2010. We reviewed 255 cases receiving both FIP and foster care payments during the same month of service. Of the 255 cases reviewed, 44 children, or 17.3%, improperly received FIP benefits for an additional one to five months after entering foster care. The unallowable FIP payments for these 44 children totaled \$12,230.

A computer match of payment data was performed for cases receiving both FIP and subsidized adoption payments during fiscal year 2010. We reviewed 126 cases receiving both FIP and subsidized adoption payments during the same month of service. Of the 126 cases reviewed, thirteen cases, or 9.5%, 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 thirteen cases totaled \$4,911.

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 per the recommendation in the fiscal year 2008 audit. The U.S. Department of Health and Human Services, in an email dated May 8, 2008, was in agreement with a revised rule that was implemented March 1, 2009 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 of the following month. A copy of this email was provided to the Office of Auditor of State during the fiscal year 2009 audit.

The Department has completed recoupment of all cases determined to be in error. A list of cases with audit errors will be sent to each Service Area Manager and each Income Maintenance Administrator for group and individual review with their staff.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

Review training will be provided on the statewide Income Maintenance Policy Update Webinar on May 19, 2011 regarding taking appropriate timely action on the match between FACS and IABC of a child receiving both FIP and Foster Care or FIP and Subsidized Adoption. Staff will also be reminded of the need to complete the recoupment immediately if the worker is unable to cancel FIP for the month following the month of receipt of Foster Care or Subsidized Adoption.

Conclusion – Response accepted.

INTERNAL CONTROL DEFICIENCIES:

CFDA Number: 93.069 – Public Health Emergency Preparedness

Agency Number: 5U90TP716833-10, 1H75TP000342-01, 3H75TP000342-01W1

Federal Award Year: 2009

Iowa Department of Public Health

10-III-HHS-588-2

Subrecipient Monitoring – 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 Local Public Health Agencies and on-site monitoring reviews were not performed by the Department in fiscal year 2010.

Recommendation – The Department should develop and implement written procedures addressing subrecipient monitoring of grant funds provided to Local Public Health Agencies to ensure federal requirements are met. Monitoring should be performed and adequate documentation should be maintained of the oversight activities performed, the findings noted and the corrective action taken.

Response and Corrective Action Planned – Prior to the fiscal year 2010 grant year, the entire preparedness award was contracted to six regional fiscal agents. For the first time in fiscal year 2010, contracts were executed with all ninety-nine county public health agencies for the Public Health Emergency Preparedness program. With the institution of this change, it was the intent of the program to randomly monitor subrecipient activities during the fiscal year. Due to the federal public health disaster declaration of the first pandemic influenza in 40 years, the Department did not perform on-site subrecipient monitoring of grant funds provided to local public health agencies during fiscal year 2010. Monthly desk audits were completed throughout the year on every preparedness contract; however, it was not circumstantially feasible to complete on-site monitoring in fiscal year 2010. The Department has drafted written procedures to implement subrecipient monitoring of grant funds provided to local public health agencies to ensure federal requirements are met. Monitoring will be performed and documentation maintained of oversight activities performed, any findings identified and corrective actions taken.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

CFDA Number: 93.069 – Public Health Emergency Preparedness
Agency Number: 5U90TP716833-10, 1H75TP000342-01, 3H75TP000342-01W1
Federal Award Year: 2009
Iowa Department of Public Health

CFDA Number: 93.268 – Immunization Grants
Agency Number: 5H23IP722542-07, 5H23IP722542-08
Federal Award Year: 2009, 2010
Iowa Department of Public Health

**CFDA Number: 93.283 – Centers for Disease Control and Prevention Investigations
and Technical Assistance**
**Agency Number: 5U58DP001480-02, 5U58DP001382-02, 1U58DP001967-01,
5U58DP000794-03**
Federal Award Year: 2009
Iowa Department of Public Health

10-III-HHS-588-3

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 the following instances where cash balances were in excess of \$50,000:

- (a) Nineteen instances of five to fifteen business days for the Public Health Emergency Preparedness program.
- (b) Eighteen instances of five to twenty business days for the Immunization program.
- (c) Four instances of five to thirty-one business days for the Centers for Disease Control and Prevention Investigations and Technical Assistance program.

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 – The State's financial system encumbers funds when a purchase order is initiated which reduces the available cash balance in the individual account. Any additional expenditures entered into the State's financial system require additional revenues to be drawn in order to increase the cash balance to process the payments. Encumbrances are not released until the item(s) is received and the payment document is completed. The Department is diligent in taking the necessary steps to draw minimal funds to ensure a positive cash balance is maintained while allowing payments to be made in a timely manner. The Department will welcome technical assistance regarding this issue.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

CFDA Number: 93.558 – Temporary Assistance for Needy Families

Agency Number: 0902IATANF, 1002IATANF

Federal Award Year: 2009, 2010

Iowa Department of Workforce Development – Passed through Iowa Department of Human Services

10-III-HHS-309-4

Payroll Distribution Adjustments – OMB Circular A-87 requires the amounts charged to federal awards for salaries and wages, regardless of whether treated as direct or indirect, to be based on documented payrolls. Payrolls must be supported by time and attendance records for individual employees. Since the payroll system is limited to the extent distributions can be made and is based upon predetermined distributions, the Department utilizes a payroll distribution variance report generated by the Department of Administrative Services – Information Technology Enterprise at the end of each payroll period. The report compares payroll as distributed on the State's payroll system to payroll distributed per each employee's work report. The budget analysts then review the variances and make any necessary adjustments to properly distribute payroll.

The Department of Administrative Services computer program creating the report had not been updated to account for the fourth digit in the field to the left of the decimal (\$1,000s), which was necessary due to the rising cost of health insurance. The state share of health insurance is paid on a monthly basis and, on a limited basis, the adjustments made for those pay periods were affected. Those adjustments provided by the payroll distribution variance report, affecting the distributions to various state and federal programs, were not accurate. The Department had not adequately reconciled the information from the payroll distribution reports with corresponding information recorded in the State's accounting system.

See audit finding 10-III-DOL-309-2 on pages 85 and 86 for additional information, including the recommendation, response and corrective action planned and conclusion.

CFDA Number: 93.558 – Temporary Assistance for Needy Families

Agency Number: 0902IATANF, 1002IATANF

Federal Award Year: 2009, 2010

Iowa Department of Workforce Development – Passed through Iowa Department of Human Services

10-III-HHS-309-5

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.

Nine of seventeen fiscal year 2009 subrecipient audit report reviews tested did not contain a management decision letter issued within six months of the date of the Department's receipt of the subrecipient's audit report. Of the nine, two still have not been issued.

See audit finding 10-III-DOL-309-3 on pages 86 and 87 for additional information, including the recommendation, response and corrective action planned and conclusion.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

CFDA Number: 93.558 – Temporary Assistance for Needy Families
Agency Number: G-0902IATANF, G-1002IATANF
Federal Award Year: 2009, 2010
Iowa Department of Human Services

10-III-HHS-401-6

Non-Cooperation with Child Support Recovery Unit (CSRU) – Title 4-C-18 and 4-C-21 of the Employees' Manual provides, 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 five 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 – Review training will be provided on the statewide Income Maintenance Policy Update Webinar on May 19, 2011 regarding the policy of cooperation with CSRU and if a recipient fails to cooperate, the FIP grant is to be reduced by 25%. Staff will also be reminded if they are unable to reduce the FIP grant, a recoupment must be completed for the months of overpayment. All overpayments cited have been set up for recoupment. A list of cases with audit errors will be sent to each Service Area Manager and each Income Maintenance Administrator for group and individual review with their staff.

Conclusion – Response accepted.

CFDA Number: 93.558 – Temporary Assistance for Needy Families
Agency Number: G-0902IATANF, G-1002IATANF
Federal Award Year: 2009, 2010
Iowa Department of Human Services

CFDA Number: 93.575 – Child Care and Development Block Grant
Agency Number: G-0801IACCDF, G-0901IACCDF, G-1001IACCDF
Federal Award Year: 2008, 2009, 2010
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-0801IACCDF, G-0901IACCDF, G-1001IACCDF
Federal Award Year: 2008, 2009, 2010
Iowa Department of Human Services

CFDA Number: 93.658 – Foster Care Title IV-E and ARRA - Foster Care Title IV-E
Agency Number: G-0901IA1401, G-1001IA1401, G-0901IA1402, G-1001IA1402
Federal Award Year: 2009, 2010
Iowa Department of Human Services

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

CFDA Number: 93.659 – Adoption Assistance and ARRA - Adoption Assistance
Agency Number: G-0901IA1407, G-1001IA1407, G-0901IA1403, G-1001IA1403
Federal Award Year: 2009, 2010
Iowa Department of Human Services

CFDA Number: 93.778 – Medical Assistance Program and ARRA – Medical Assistance Program
Agency Number: 5-0905IA5028, 5-0905IA5048, 5-1005IA5028, 5-1005IA5048
5-0905IAARRA, 5-1005IAARRA
Federal Award Year: 2009, 2010
Iowa Department of Human Services

10-III-HHS-401-7

DHS Field Office Internal Controls – For fiscal year 2010, eight county offices and three Child Support Recovery Unit (CSRU) offices were visited. In conjunction with this limited review, the following conditions were noted.

In two county offices, the same individual who sends the money to central office enters the receipts on the receipt log and compares the validated receipt upon return from central office to the receipt log. In addition, in one county office the receipt log was not completed. Therefore, adequate segregation of duties could not be determined.

For the county 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.

In three county offices, a receipt log was not properly maintained. Items identified as missing included receipt number, date receipt issued, amount of the receipt, person issuing the receipt and the date the receipt was sent to and received from central office.

In two county offices, the receipt log did not indicate the case number for which the payment was received.

Recommendation – The Department should implement procedures to ensure segregation of duties is maintained and receipt logs are properly completed.

Response and Corrective Action Planned – Individual county corrective action plans will be required by April 16, 2011 for those county offices cited. Field Operations staff will also review the process used by other areas within the Department. If feasible, these models will be adapted to Field Office procedures and implemented by September 1, 2011.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

CFDA Number: 93.568 – Low-Income Home Energy Assistance

Agency Number: G10I1ALIEA

Federal Award Year: 2010

Iowa Department of Human Rights

10-III-HHS-379-8

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 two instances where the cash balance was in excess of \$100,000 for four to forty-three business days.

See audit finding 10-III-DOE-379-1 on page 88 for additional information, including the recommendation, response and corrective action planned and conclusion.

CFDA Number: 93.568 – Low-Income Home Energy Assistance

Agency Number: G-10011ALIEA

Federal Award Year: 2010

Iowa Department of Human Rights

10-III-HHS-379-9

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).

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

Response and Corrective Action Planned – The Department will review and adjust as appropriate procedures to ensure federal funds are drawn in amounts sufficient to cover needs and are disbursed in a timely manner without carrying excessive balances. The Department will review contract requirements and make appropriate changes based on that review.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

CFDA Number: 93.568 – Low-Income Home Energy Assistance

Agency Number: G0101IALIEA

Federal Award Year: 2010

Iowa Department of Human Rights

CFDA Number: 93.569 – Community Service Block Grants

Agency Number: G-09B11ACOSR, G-10B11ACOSR

Federal Award Year: 2009, 2010

Iowa Department of Human Rights

CFDA Number: 93.710 – ARRA – Community Services Block Grant

Agency Number: G-09011ACOS2

Federal Award Year: 2009

Iowa Department of Human Rights

10-III-HHS-379-10

Payroll Certification – OMB circular A-87, Attachment B, paragraph 8.h.(3) requires the Department to obtain periodic certifications for any employee who worked solely on a single federal program for the period covered by the certification. These certifications are to be prepared at least semi-annually and be signed by the employee or supervisor having first hand knowledge of the work performed.

The Department is not obtaining the required certifications for the employees who worked solely one program.

See audit finding 10-III-DOE-379-3 on page 89 for additional information, including the recommendation, response and corrective action planned and conclusion.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

CFDA Number: 93.568 – Low-Income Home Energy Assistance

Agency Number: G0101IALIEA

Federal Award Year: 2010

Iowa Department of Human Rights

CFDA Number: 93.569 – Community Service Block Grants

Agency Number: G-09B11ACOSR, G-10B11ACOSR

Federal Award Year: 2009, 2010

Iowa Department of Human Rights

CFDA Number: 93.710 – ARRA – Community Services Block Grant

Agency Number: G-09011ACOS2

Federal Award Year: 2009

Iowa Department of Human Rights

10-III-HHS-379-11

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 subrecipient's which expend more than \$500,000 from the Department each year. However, for five of nineteen subrecipient reports tested, the Department did not review the audit reports in a timely manner.

See audit finding 10-III-DOE-379-4 on page 90 for additional information, including the recommendation, response and corrective action planned and conclusion.

CFDA Number: 93.575 – Child Care and Development Block Grant

Agency Number: G-09011ACCDF, G-10011ACCDF

Federal Award Year: 2009, 2010

Iowa Department of Human Services

10-III-HHS-401-12

Wrap-Around Grant Subrecipient Monitoring – OMB Circular A-133 requires a pass-through entity 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. Monitoring procedures do not include obtaining additional information to support the expenditure amounts.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

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. Effective May 2010, this procedure was updated to state on-site monitoring “may” be conducted. During fiscal year 2010, on-site monitoring visits were not performed due to budget constraints.

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

Response and Corrective Action Planned – The semi-annual expenditure reports include expense narratives that provide details about expenditures under each category. These details include formulas describing how the amount expended under each category is derived. For example, payroll costs are based on the number of hours worked and hourly rates corresponding to job classifications.

As noted, the Department’s procedures were revised effective May 2010 to indicate on-site monitoring “may” be conducted. This change aligns procedures with the Department’s administrative rules as well as current contract terms of subrecipients. On-site monitoring will be done as frequently as resources allow. If on-site monitoring reviews are not performed, the Department will conduct desk reviews of select contractors.

Conclusion – Response accepted.

CFDA Number: 93.575 – Child Care and Development Block Grant
Agency Number: G-0901IACCDF, G-1001IACCDF
Federal Award Year: 2009, 2010
Iowa Department of Human Services

10-III-HHS-401-13

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 developed written policies and procedures for monitoring grant funds provided to Community Empowerment Areas. However, no monitoring visits were completed.

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

Response and Corrective Action Planned – As part of the corrective action plan from the fiscal year 2009 audit, the Department developed written procedures for monitoring by June 30, 2010. In fiscal year 2011, the Department’s program manager used these procedures to identify specific Early Childhood Iowa Areas (ECIAs) for monitoring reviews and is in the process of conducting those reviews. Reviews are expected to be completed by June 30, 2011.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

CFDA Number: 93.596 – Child Care Mandatory and Matching Funds of the Child Care and Development Fund

Agency Number: G-0901IACCDF, G-1001IACCDF

Federal Award Year: 2009, 2010

Iowa Department of Human Services

10-III-HHS-401-14

Child Care Assistance – The Child Care Assistance program provides assistance payments for child care services. Title 13-G-51 establishes a maximum payment rate to be paid to providers. 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 2010 case file testing:

- (a) For one of the thirty-three cases reviewed, the attendance sheet did not support the amount paid. In addition, the rate charged per unit was greater than the allowable payment rate per Title 13-G-51.
- (b) For one of the thirty-three cases reviewed, the fees were not properly charged.

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

Response and Corrective Action Planned – The Department centralized child care functions in late 2010. The centralized unit continues to work to improve performance. Review training will be provided on the statewide Income Maintenance Policy Update Webinar on May 19, 2011 regarding proper documentation and fees. Information on the errors will also be provided to the Bureau Chief for the Child Care unit for group and individual review with staff.

Conclusion – Response accepted.

CFDA Number: 93.658 – Foster Care Title IV-E and ARRA - Foster Care Title IV-E

Agency Number: G-0901IA1401, G-1001IA1401, G-0901IA1402, G-1001IA1402

Federal Award Year: 2009, 2010

Iowa Department of Human Services

10-III-HHS-401-15

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 2010 case file testing:

- (a) Title 18-D-45 of the Employees' Manual provides, 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.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

- (b) Iowa Administration Code 441-130.7 states, "A case plan that meets the requirement of Iowa Code section 232.2 shall be filed within the 60 days from the date the child enters foster care or the date the Department opens a child welfare service case, whichever is first." Of twenty cases tested, eight plans were not dated within 60 days.

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 – Review training will be provided on the statewide service worker teleconference on April 21, 2011 regarding the policies cited in error. Information has been communicated to the centralized IV-E unit with direction to focus on the permanency plans and timeliness of case plans during their reviews. A list of cases with audit errors will be sent to each Service Area Manager and each Income Maintenance Administrator for group and individual review with their staff.

In addition, service supervisors will complete two case reviews per month and will document the timeliness of both initial case plans and ongoing re-evaluations. Timeliness data will be collected from those reviews and will be used to help monitor compliance and impact practice. This corrective action will be reviewed after six months to determine effectiveness.

Conclusion – Response accepted.

CFDA Number: 93.658 – Foster Care Title IV-E and ARRA - Foster Care Title IV-E
Agency Number: G-0901IA1401, G-1001IA1401, G-0901IA1402, G-1001IA1402
Federal Award Year: 2009, 2010
Iowa Department of Human Services

10-III-HHS-401-16

DHS Field Office – Case Records – For fiscal year 2010, eight county offices were visited. In conjunction with this limited review, the following condition was noted:

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 thirteen of thirty-six cases reviewed, a personal visit to a child and the foster family exceeded the required time frame.

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

Response and Corrective Action Planned – Review training will be provided on the statewide service worker teleconference on April 21, 2011 regarding the policy cited in error. Information has been communicated to the centralized IV-E unit with direction to focus on the timeliness and compliance of personal visits during their reviews. A list of cases with audit errors will be sent to each Service Area Manager and each Income Maintenance Administrator for group and individual review with their staff.

The Department's Statewide Key Performance measure 6a (Children are visited within each calendar month) target is 65%. The state fiscal year 2010 cumulative compliance rate is at 77% through October.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

Increasing the quality and frequency of visits with children in care will continue to be a focus area in our next Child and Family Services Review program improvement plan. Strategies, implementation, and monitoring details will be outlined in that plan. The plan will be submitted by March 21, 2011.

Conclusion – Response accepted.

CFDA Number: 93.659 – Adoption Assistance and ARRA - Adoption Assistance
Agency Number: G-0901IA1407, G-1001IA1407, G-0901IA1403, G-1001IA1403
Federal Award Year: 2009, 2010
Iowa Department of Human Services

10-III-HHS-401-17

Foster Care (Title IV-E) Adoption Assistance – The Adoption Assistance program provides assistance payments for maintenance and adoption assistance. Title 17-F-20 of the Employees' Manual states, in part, "An adoption subsidy agreement should be established before finalizing adoption." For one of thirty-eight cases reviewed, an adoption subsidy agreement could not be located.

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

Response and Corrective Action Planned – Review training will be provided on the statewide service worker teleconference on April 21, 2011 regarding the policy cited in error. Information has been communicated to the centralized IV-E unit with direction to verify the agreements are found in the cases they review. A list of cases with audit errors will be sent to each Service Area Manager and each Income Maintenance Administrator for group and individual review with their staff.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

CFDA Number: 93.767 – State Children’s Insurance Program

Agency Number: 5-0905IA5021, 5-1005IA5021

Federal Award Year: 2009, 2010

Iowa Department of Human Services

10-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.”

For four of seventeen cases reviewed, the applicant’s eligibility determination was made later than ten business days after receiving the application.

In addition, Title 8-F-32 of the Employees’ Manual states, in part, “Iowa Family Planning Network (IFPN) eligibility does not exist for a teen enrolled in *hawk-i*.” For one of forty-six cases reviewed, both services were being received from July 2009 through November 2009.

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. In addition, procedures should be implemented to ensure recipients do not receive services under *hawk-i* and the Iowa Family Planning Waiver under Medicaid Program simultaneously.

Response and Corrective Action Planned – For one of the four cases noted in the findings, the application was completed within ten days but the letter was issued outside of the ten day requirement. Medicaid Notices of Decision are now sent electronically to help speed up the processing time. The Call Center Supervisor monitors two reports to ensure applications sent to Medicaid are reviewed in a timely fashion. Additionally, a Medicaid Processing Report is run on a quarterly basis to follow up on any applications sent to Medicaid which have not been responded to for over 45 days.

For the remaining three cases determined to be in error, on a daily basis the Call Center Supervisor reviews the cycle time report and an application report to ensure all items are processed within established guidelines. The cycle time report shows all applications that were processed to a final decision the previous day and calculates the number of business days elapsed since receipt.

In addition, an application report is emailed to the management team on a daily basis with processing times for the month-to-date and the previous business day. This report is monitored to ensure the ten day processing goal is met. In addition, the Call Center Supervisor informs the Project Director daily how many business days it is currently taking to process a completed application. Typically completed applications are processed within five to seven business days.

A Quality Assurance manual has been developed to ensure comprehensive procedures are in place to ensure timely processing.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

Since the new management team was implemented in early 2009, a strong emphasis has been placed on timely processing. Procedures are in place to capture items before the ten day deadline and are constantly being revised to further ensure the goals are met.

The Department has instructed Family Planning Medicaid Workers to directly verify potential enrollees are not enrolled in hawk-i by calling hawk-i customer service. Additionally, a report of hawk-i enrollees showing active on Family Planning Medicaid is sent from MAXIMUS, INC to the Department on a quarterly basis. The Department then instructs Family Planning to remove the enrollee from coverage.

Conclusion – Response accepted.

CFDA Number: 93.775 – State Medicaid Fraud Control Units

Agency Number: None

Federal Award Year: 2009, 2010

Iowa Department of Inspections and Appeals

10-III-HHS-427-19

Reporting – The State Medicaid Fraud Control Unit program is designed to eliminate fraud and patient abuse in the State Medicaid programs. The statute authorizes 75% matching funds for investigation and prosecution of fraud and patient abuse in the State Medicaid Programs. Quarterly Financial Status Reports are completed and submitted by the Department to the U.S. Department of Health and Human Services. The quarterly reports due to the Federal government are not reviewed and approved by an independent person for propriety.

Recommendation – The Department should review its procedures to ensure the quarterly reports are reviewed and approved by an independent person who is knowledgeable of the common requirements of the State Medicaid Fraud Control Unit program. The independent review should be evidenced by the reviewer's signature or initials and date of review.

Response and Corrective Action Planned – The Department will work on training staff to be knowledgeable of the common requirements of the State Medicaid Fraud Control Unit program so an independent review can be performed. The Department will have the staff performing the independent review initial and date the quarterly report.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

CFDA Number: 93.775 – State Medicaid Fraud Control Units

Agency Number: None

Federal Award Year: 2009, 2010

Iowa Department of Inspections and Appeals

10-III-HHS-427-20

Cash Management – Drawdowns are performed bi-weekly and monthly. Bi-weekly estimates are based on prior fiscal year's information to help ensure the Department is not over billing. Using the bi-weekly estimates, drawdowns are made from the U.S. Department of Health and Human Services. Using actual costs, monthly drawdowns are made drawing down the remaining amount of funds owed.

The following items were noted:

- (a) Two instances were noted where estimated drawdowns were not requested timely.
- (b) One instance was noted where an estimated drawdown was drawn before the pay period ended.
- (c) Four instances were noted where final monthly drawdowns were not requested timely.

Recommendation – The Department should review its procedures to ensure drawdowns are performed timely and are not performed prior to costs being incurred.

Response and Corrective Action Planned – Due to staffing cuts, there were times when the drawdowns and balances were not requested in a timely manner. The Department will work towards ensuring timely requests. Due to an upcoming vacation, the drawdown that was requested early was to ensure funds were available for payroll. The Department will work towards training another staff member to ensure funds are not drawn early.

Conclusion – Response accepted.

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

Agency Number: None

Federal Award Year: 2009, 2010

Iowa Department of Inspections and Appeals

10-III-HHS-427-21

Reporting – 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 System for Iowa (I/3) 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, 2010

- 1) During the state fiscal year (SFY) 2009 audit, the first three quarterly reports for federal fiscal year (FFY) 2009 were reviewed and limited errors were noted during the review. The fourth quarter of federal fiscal year 2009 was reviewed during the current audit. However, the information included in the fourth quarter report to the Centers for Medicaid and Medicare Services (CMS) could not be supported. The Fiscal Service Bureau re-submitted all four quarterly reports in May 2010 after the first three quarterly reports had been reviewed during the state fiscal year 2009 audit. According to the Fiscal Service Bureau, they were instructed by CMS to divide the cumulative total by four and re-submit the four quarterly reports reflecting those figures. The Department was unable to provide written instructions documenting CMS's approval. Because of the re-submission, all four quarterly reports were unsupported and did not agree to the Summary of Expenses for the quarter or annually.
- 2) A review of all four quarters of federal fiscal year 2010 was also performed and several variances between the Summary of Expenses and the fourth quarter report were noted. In addition, the quarterly reports were not reviewed and approved by an independent person.

Recommendation – The Department should develop and implement procedures to ensure quarterly reports are completed accurately and are properly supported. In addition, the Department should review its procedures to ensure the quarterly reports are reviewed and approved by an independent person who is knowledgeable of the common requirements of the program. The independent review should be evidenced by the reviewer's signature or initials and the date of review.

Response and Corrective Action Planned – Due to CMS not allowing the Department to exceed the Title XVIII budget, the Department was instructed to make changes to the quarterly reports. It was brought to CMS' attention that when the state audit would be performed, our expenditures would not match the quarterly reports. CMS still instructed the Department to make changes and divide the total expenses evenly among the four quarters.

The fourth quarter variances for federal fiscal year 2010 were identified and the quarterly report was revised and resubmitted to CMS on March 2, 2011.

The Department will work on training staff to be knowledgeable of the common requirements of the State Survey and Certification program so an independent review can be performed. The Department will have the staff performing the independent review initial and date the quarterly report.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

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

Agency Number: None

Federal Award Year: 2009, 2010

Iowa Department of Inspections and Appeals

10-III-HHS-427-22

Cash Management – Drawdowns are performed bi-weekly and monthly. Bi-weekly estimates are based on prior fiscal year's information to help ensure the Department is not over billing. Using the bi-weekly estimates, drawdowns are made from either the U.S. Department of Health and Human Services or the Iowa Department of Human Services, depending on the federal program funding the expenditures. Using actual costs, monthly drawdowns are made drawing down the remaining amount of funds owed.

A review of the drawdowns for Title XVIII, Medicare and Title XIX, Medicaid was performed for federal fiscal years 2009 and 2010. Due to budget shortfalls in Title XVIII, the Fiscal Service Bureau drew down Title XVIII expenditures with Title XIX funds during federal fiscal years 2009 and 2010. Federal regulations do not allow one program to fund the expenditures of another program. It is unknown the amount drawn down improperly from Title XIX as it relates to Title XVIII. In addition, Title XVIII is fully federally funded and Title XIX requires a state match. Therefore, the State of Iowa paid match related to the Title XVIII expenditures.

In addition, the following items were noted:

Direct – U.S. Department of Health and Human Services:

- 1) One instance was noted where an estimated drawdown was not requested timely.
- 2) One instance was noted where an estimated drawdown was drawn before the pay period ended.

Indirect – Iowa Department of Human Services:

- 1) Three instances were noted where estimated drawdowns were not requested timely.
- 2) One instance was noted where an estimated drawdown was drawn before the pay period ended.
- 3) One instance was noted where a final monthly drawdown was not requested timely.

Recommendation – Funds from one federal program cannot be drawn down based on expenditures from another federal program. In addition, the Department should review its procedures to ensure drawdowns are performed timely and are not performed prior to costs being incurred.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

Response and Corrective Action Planned – Per correspondence from CMS, the Department was instructed when there were no remaining Title XVIII funds, to draw down funds from Title XIX for the long-term care facilities. Due to staffing cuts, there were times when drawdowns and balances were not requested in a timely manner. The Department will work towards ensuring timely requests. Due to an upcoming vacation, the drawdown that was requested early was to ensure funds were available for payroll. The Department will work towards training another staff member to ensure funds are not drawn early.

Conclusion – Response acknowledged. Funds from one federal program cannot be drawn down for expenditures related to another federal program.

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

Agency Number: None

Federal Award Year: 2009, 2010

Iowa Department of Inspections and Appeals

10-III-HHS-427-23

Payroll Distribution – 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 System for Iowa (I/3) to the programs. Each quarter, the applicable monthly reports are compiled to prepare the quarterly report due to the Federal government.

Surveyors are to record their time to various activity codes depending on the type of facility visited. During federal fiscal year 2009 and federal fiscal year 2010, the surveys for dually certified nursing facilities were not properly allocated to the correct activity codes. The Fiscal Service Bureau of the Department became aware of the problems associated with the incorrect allocation of activity codes and attempted to make adjustments. However, the adjustments did not correct the problems. The amount of time improperly allocated between Title XVIII, Title XIX and the state is unknown.

For the pay period ending August 6, 2009, 131 timesheets of the Health Facilities Division were selected for testing. Twenty-two timesheets were completed and turned in to the employee's supervisor before the end of the pay period, which resulted in estimating time between multiple activity codes and not recording actual time. In addition, twenty nine timesheets were not signed by the employee.

Recommendation – The Department should ensure the surveyors are using the correct activity codes for the various surveys conducted. In addition, timesheets should not be completed before the end of the pay period and all timesheets should be signed by the employee.

Response and Corrective Action Planned – On February 22, 2011, the Department notified the Health Facilities staff of the correct procedure to code the dually certified facilities.

On February 21, 2011, the Department notified the Health Facilities staff the procedure for submitting timesheets to ensure they are submitted as close to the end of the pay period as possible.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

On June 11 2010, the issue of employee signatures was addressed in an email to the Health Facilities staff. Supervisors currently print the employee's email when their timesheet is submitted and attach it to the timesheet to use as the employee signature.

Conclusion – Response accepted.

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

Agency Number: 5-0905IA5028, 5-0905IA5048, 5-1005IA5028, 5-1005IA5048, 5-1005IAARRA, 5-1005IAARRA

Federal Award Year: 2009, 2010

Iowa Department of Human Services

10-III-HHS-401-24

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. The following conditions were noted:

- (a) Title 8-N of the Employees' Manual requires all waiver applicants to 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 of these forms.
- (b) Title 8-J of the Employees' Manual requires all waiver applicants to complete Form 470-2826 "Insurance Questionnaire" unless they are Supplemental Security Income (SSI) eligible. For five of twenty case files reviewed, the case file did not contain this form and SSI eligibility was not apparent.
- (c) Title 16-K of the Employees' Manual requires Form 470-3073 "Mental Retardation Functional Assessment Tool" to be used for Mental Retardation (MR) waiver recipients to verify the consumer's choice and level of care needed for HCBS services. Six of twenty MR waiver case files reviewed did not contain this form.
- (d) Title 14-B of the Employees' Manual provides, in part, Form 470-0485 "Notice of Decision" is issued to approve, deny, change, suspend, cancel, or reinstate assistance. Nine of twenty case files reviewed did not contain a Notice of Decision covering the assistance provided.
- (e) Title 8-N of Employees' Manual requires all waiver applicants to complete a written service plan before the Medicaid eligibility is complete. One of the twenty case files reviewed did not contain a written service plan.

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

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

Response and Corrective Action Planned – The support of waiver cases required a complex partnership of staff. Field Income Maintenance staff maintain the eligibility file while the services component is managed by the Medicaid unit, targeted case management staff or private providers.

Initial directions to return case files and information did not encompass all parties and some errors may be the result of not having all documents collected from the proper file. A list of cases with audit errors will be sent to each Service Area and to the Bureau of Long-Term Care for review and a checklist for future audit requests and case preparation will be developed by Field Operation staff no later than May 1, 2011.

Review training will be provided on the statewide Income Maintenance Policy Update Webinar on May 19, 2011 and statewide service worker teleconference on April 21, 2011. Information regarding the new procedures for replying to audit requests as well as the findings will be reviewed during these conferences. The findings will also be communicated with all other affected staff and providers.

Conclusion – Response accepted.

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

Agency Number: 5-0805IA5028, 5-0905IA5048, 5-1005IA5028, 5-1005IA5048, 5-0905IAARRA, 5-1005IAARRA

Federal Award Year: 2009, 2010

Iowa Department of Human Services

10-III-HHS-401-25

Medicaid Facilities – Medicaid provides payments to Medicaid Facilities for medical services to individuals. The aid type on the Iowa Automated Benefits Calculation (IABC) system and the Medicaid Management Information System (MMIS) should agree. In addition, the case file should contain a Case Activity Report supporting the level of care for the facility and should agree to IABC and MMIS. Also, adequate notice should be issued when an application is approved, rejected or withdrawn or when a change in a member's circumstances affects eligibility.

During fiscal year 2010 testing, the following conditions were noted:

- (a) For four of twenty-four cases reviewed, the case file did not contain a Notice of Decision or a Case Activity Report supporting the level of care received for the period tested. In addition, for one of the three cases noted there was no indication on IABC the individual received facility assistance.
- (b) For two of twenty-four cases reviewed, the aid type per MMIS and IABC was input incorrectly.
- (c) For one of twenty-four cases reviewed, the Case Activity Report lists the date admitted to the facility, but not the discharge date. Therefore, we were unable to determine if the number of days of care charged was accurately reported on MMIS.

Recommendation – The Department should establish procedures to ensure facility payments are accurately documented and supported.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

Response and Corrective Action Planned – Review training will be provided on the statewide Income Maintenance Policy Update Webinar on May 19, 2011 regarding the policies on Medicaid Facilities Notice of Decisions and appropriate MMIS-IABC entries. The information will also be sent to staff at the Centralized Facility Eligibility Unit to support review of these criteria during their work with the cases. A list of cases with audit errors will be sent to each Service Area Manager and each Income Maintenance Administrator for group and individual review with their staff.

Conclusion – Response accepted.

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

Agency Number: 5-0905IA5028, 5-0905IA5048, 5-1005IA5028, 5-1005IA5048, 5-0905IAARRA, 5-1005IAARRA

Federal Award Year: 2008, 2009, 2010

Iowa Department of Human Services

10-III-HHS-401-26

Medicaid Eligibility Quality Control (MEQC) System – The Department is required to operate a MEQC system in accordance with requirements established by the Centers for Medicaid and Medicare Services (CMS). The Department's MEQC system reviews a random sample of cases from different programs for each sample month. If the quality control review results in changes to the eligibility determination, an error report is sent to the Department so a correction can be made.

Two of nineteen Medicaid for Employed People with Disabilities (MEPD) quality control reviews used information that was out of date to calculate eligibility and applicable premiums. In one of the situations, the premium would have changed using the current information.

Recommendation – The Department should establish procedures to ensure quality control reviews are performed accurately and use current data to determine appropriate premiums.

Response and Corrective Action Planned – The Quality Control Bureau ensures Medicaid Eligibility Quality Control (MEQC) reviews are performed accurately with current data.

All Quality Control (QC) Reviewers have charts showing the current federal poverty levels to be used for the Medical coverage group being reviewed to compare with the household's income to determine eligibility. All reviewers are informed when poverty level amounts change. QC will review poverty level charts at the next Medical and PERM unit staff meeting

Reviewers use elements 510, Arithmetic Computation and 520, Beneficiary Liability Determination on the MEQC worksheet to show calculation of household income and the relative federal poverty level percentage.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

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

Agency Number: 5-0905IA5028, 5-0905IA5048, 5-1005IA5028, 5-1005IA5048, 5-0905IAARRA, 5-1005IAARRA

Federal Award Year: 2009, 2010

Iowa Department of Human Services

10-III-HHS-401-27

Intermediate Care Facility - Mental Retardation (ICF-MR) – Placement in an Intermediate Care Facility is an optional Medicaid benefit for persons with mental retardation or other related conditions. The following conditions were noted:

- (a) Title 8-I-Appendix of the Employees' Manual requires a notice, Form 470-0375 "ICF/MR Placement Statement" to be sent to the county regarding its payment of the non-federal share of the ICF/MR costs for recipients living in community-based facilities. For fourteen of twenty-five case files reviewed, the case file did not contain Form 470-0375.
- (b) Title 8-I-Appendix of the Employees' Manual also provides, in part, Form 470-0374 "Resident Care Agreement" is to be completed by a worker at the county office of the Department when a resident is approved for Medicaid payment. In addition, of the fourteen case files noted above, nine did not contain form 470-0374.

Recommendation – The Department should establish procedures to ensure compliance with the Employees' Manual and ensure complete records are maintained.

Response and Corrective Action Planned – Forms 470-0375 and 470-0374 are completed at the beginning of services for a client. These forms would be maintained in the original case file or with the provider. In at least five instances cited above, the client had been in placement for more than fifteen years. The initial documentation no longer exists. However, the Department continues to review each individual's level of care annually to assess the need for services. Discussion was held with the auditor regarding the need to retain documents for this length of time for future audits. Retention requirements will be communicated with staff upon information from the Office of the Auditor of State. The information on the audit findings will also be discussed with Long-Term Care (LTC) policy staff by May 1, 2011 to determine if policy or practice changes are needed. The list of cases in error will be shared with the Service Areas for review with the individual workers and providers.

Conclusion – Response acknowledged. The Department should comply with the Employees' Manual and maintain completed records.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

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

Agency Number: 5-0905IA5028, 5-0905IA5048, 5-1005IA5028, 5-1005IA5048, 5-0905IAARRA, 5-1005IAARRA

Federal Award Year: 2009, 2010

Iowa Department of Human Services

10-III-HHS-401-28

Iowa Family Planning Network (IFPN) – Iowa provides limited Medicaid coverage for family planning related services through the Iowa Family Planning Network. The following conditions were noted:

- (a) Title 8-F of the Employees' Manual requires all applicants to complete Form 470-2927 "Health Services Application". In addition, a notice of decision is required to document the determination of an allowable payment. For six of twenty-five case files reviewed, the case file did not contain Form 470-2927 and a notice of decision. In addition, five of these cases did not provide support for income eligibility.
- (b) Title 8-Appendix-Family Planning Services-Chapter III/16 of the Employees' Manual requires a notice of decision to be issued no later than 30 days following the date of application. For one of twenty-five case files reviewed, the notice of decision was not issued timely.
- (c) Title 8-F-31 of the Employees' Manual provides, in part, a woman covered under group or private health insurance is only eligible for IFPN if she can claim good cause due to confidentiality. For one of twenty-five case files reviewed, the client was covered under private health insurance and could not claim good cause due to confidentiality.
- (d) Three of twenty-five case files were not able to be tested because they were not received from the Department.

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

Response and Corrective Action Planned – In six of the ten cases in error (in letters a, b and d above), the error was related to lack of documentation, specifically applications and initial eligibility documents not on file with the Department. The initial eligibility documents can be completed by a family planning clinic as part of the cooperate agreement to provide services. The clinic screens the application and can offer the family planning services through a separate family planning application with no requirements to forward the application, eligibility information or Notice of Decision (NOD) to the Department. According to the Family Planning Services Provider Manual, Chapter III:

Applications: "Legal reference: 441 IAC 76.1(249A); 441 IAC 75.1(41) "b" Designated family planning agencies and clinics can assist in the processing of Medicaid eligibility for the IFPN coverage group for those women who are at or below 200% of federal poverty level. IFPN applicants applying at a designated family planning agency or clinic will complete form 470-2927 or 4701-2927(S), Health Services Application.... If the applicant wants to apply for full Medicaid benefits, send the original application to the appropriate DHS office for processing within two working days of receipt. Keep a photocopy of the application and process it for a

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

determination of IFPY eligibility while a decision for full Medicaid coverage is being made by DHS.”

NOD”s: “Clinic staff shall print two copies of the Notice of Decision. Clinic staff shall provide the applicant with a copy of the Notice of Decision by hand delivering or mailing to the applicant at their designated mailing address. The second copy is placed in the IFPN case record.”

The Provider is to complete entries of the client’s information on the Department’s Family Planning Waiver system to affirm that the information is accurate and to establish eligibility. The Department has the ability to review the provider information and validate information as deemed necessary.

This area had not been audited in previous years. The auditors did not initially request the documents from the clinics/providers, but rather Department files. The Department will contact the clinics/providers and request a copy of the application and NOD as follow-up to the audit findings by May 1, 2011.

The information on the four remaining cases in error has been re-requested from the service area and will be reviewed to confirm these are also compliant. If not compliant, the information will be communicated to the Service Area Manager and Income Maintenance Administrator for individual follow-up. The information on the private health insurance will be covered during the Income Maintenance Policy Update Webinar on May 19, 2011.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

U.S. Department of Homeland Security

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL 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-1854-DR, FEMA-1877-DR, FEMA-1880-DR

Federal Award Year: 2007, 2008, 2009

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

10-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 five instances where the cash balance was in excess of \$100,000 for four to seven 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 uses an automated billing system for drawdown requests. We will continue to monitor drawdown requests and disbursement of those funds to ensure the disbursements are made in a timely manner.

Conclusion – Response accepted.

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-1854-DR, FEMA-1877-DR, FEMA-1880-DR

Federal Award Year: 2007, 2008, 2009

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

10-III-DHS-583-2

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.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

During the year ended June 30, 2010, the Department developed and implemented procedures to determine the amount of liabilities outstanding by subrecipients related to the Public Assistance disaster grants and the related federal receivable. These amounts were included in the GAAP package. The population of subrecipients and liabilities originally provided was not complete, so the balances reported were understated. In addition, the activity processed through the I/3 system during the accrual period was not adjusted from the amounts reported in the GAAP package, resulting in an overstatement. The GAAP package was subsequently revised and properly adjusted for reporting purposes.

Recommendation – The Department should develop policies and procedures to ensure the listing of subrecipients used to determine the Public Assistance disaster grant liabilities is complete and should adjust for activity processed through the I/3 system during the accrual period.

Response and Corrective Action Planned – The State Comptroller’s Office is working with the Homeland Security and Emergency Management Division Recovery Bureau to ensure procedures will be updated to ensure all activity during the accrual period is properly accounted for and the GAAP package reporting is accurate.

Conclusion – Response accepted.

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-1854-DR, FEMA-1877-DR, FEMA-1880-DR

Federal Award Year: 2007, 2008, 2009

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

CFDA Number: 97.039 – Hazard Mitigation Grant

Agency Number: FEMA-1688-DR, FEMA-1705-DR, FEMA-1727-DR, FEMA-1737-DR, FEMA-1763-DR, FEMA-1854-DR, FEMA-1877-DR, FEMA-1880-DR

Federal Award Year: 2007, 2008, 2009

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

10-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) 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. Several audit reports were not received by the Department in a timely manner.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2010

- (b) Current policies followed require the Department to send letters to subrecipients for audit reports not received. However, the letters were not sent in a timely manner. In addition, subrecipient audit reports received after September 2010 have not been reviewed by Department personnel.
- (c) Current policies followed require the individual who initially reviews subrecipient audit reports to forward the audit reports with findings to Homeland Security Emergency Management Division (HSEMD) monitoring personnel for follow-up and documentation of corrective action taken by the subrecipient. Two audit reports noted as having no findings in the initial review did have significant findings and were properly reviewed by HSEMD monitoring personnel and proper follow-up was done.
- (d) Thirteen audit reports reviewed by HSEMD monitoring personnel and requiring follow-up and corrective action by the subrecipient were not included on the spreadsheet documenting initial audit report review because they by-passed the initial review.

Recommendation –

- (a) 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.
- (b) Letters sent to subrecipients as a reminder to submit audit reports should be sent in a timely manner. Audit reports received subsequently should be reviewed for audit findings and forwarded to HSEMD monitoring personnel for proper follow-up if required.
- (c) The Department should ensure personnel performing the initial subrecipient audit report reviews are properly trained to recognize the required elements of the review, determine compliance with the requirements and determine when follow up is necessary.
- (d) The Department should ensure the initial review of subrecipient audit reports is performed on all subrecipient audit reports.

Response and Corrective Action Planned – The Department has developed and is implementing a policy which will correct the above discrepancies. The policy has been instituted to be effective with the fiscal year 2010 single audit reports received.

Conclusion – Response accepted.

Index of Findings
By State Agency and Program Name

<u>CFDA No.</u>	<u>Program Name</u>	<u>Page</u>
<u>Iowa Department of Economic Development</u>		
14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii.....	80, 81
14.239	HOME Investment Partnerships Program	82
14.255	ARRA – Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii (Recovery Act Funded).....	81, 83
<u>Iowa Department of Education</u>		
10.553	School Breakfast Program	75, 76
10.555	National School Lunch Program	75, 76
10.556	Special Milk Program for Children	75, 76
10.558	Child and Adult Care Food Program	77, 78
10.559	Summer Food Service Program for Children	75, 76
84.010	Title I Grants to Local Educational Agencies	91, 92, 93
84.027	Special Education_Grants to States	91, 94
84.173	Special Education_Preschool Grants.....	91, 94
84.367	Improving Teacher Quality State Grants	91, 92, 94
84.389	ARRA – Title I Grants to Local Education Agencies, Recovery Act.....	92, 93
<u>Iowa Department of Education – Division of Vocational Rehabilitation Services</u>		
84.126	Rehabilitation Services_Vocational Rehabilitation Grants to States.....	95
84.390	ARRA - Rehabilitation Services_Vocational Rehabilitation Grants to States, Recovery Act	95
<u>Iowa Department of Workforce Development</u>		
17.225	Unemployment Insurance.....	84, 85
17.225	ARRA - Unemployment Insurance.....	85
17.258	WIA Adult Program	85, 86
17.258	ARRA – WIA Adult Program	85, 86
17.259	WIA Youth Activities	85, 86
17.259	ARRA - WIA Youth Activities	85, 86
17.260	WIA Dislocated Workers	85, 86
17.260	ARRA - WIA Dislocated Workers	85, 86
93.558	Temporary Assistance for Needy Families	102
<u>Iowa Department of Human Rights</u>		
81.042	Weatherization Assistance for Low-Income Persons	88, 89, 90
81.042	ARRA - Weatherization Assistance for Low-Income Persons	88, 89, 90
93.568	Low-Income Home Energy Assistance.....	105, 106, 107
93.569	Community Services Block Grant	106, 107
93.710	ARRA - Community Services Block Grant	106, 107
<u>Iowa Department of Human Services</u>		
10.551	Supplemental Nutrition Assistance Program.....	73, 74
84.397	ARRA – State Fiscal Stabilization Fund (SFSF) – Government Services, Recovery Act	97, 98
93.558	Temporary Assistance for Needy Families	99, 103

Index of Findings
By State Agency and Program Name

<u>CFDA No.</u>	<u>Program Name</u>	<u>Page</u>
93.575	Child Care and Development Block Grant	103, 107, 108
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	103, 109
93.658	Foster Care_Title IV-E	103, 109, 110
93.658	ARRA – Foster Care_Title IV-E.....	103, 109, 110
93.659	Adoption Assistance.....	104, 111
93.659	ARRA – Adoption Assistance	104, 111
93.767	State Children’s Insurance Program	112
93.778	Medical Assistance Program.....	104, 118, 119, 120, 121, 122
93.778	ARRA – Medical Assistance Program	104, 118, 119, 120, 121, 122
 <u>Iowa Department of Inspections and Appeals</u>		
93.775	State Medicaid Fraud Control Units	113, 114
93.777	State Survey and Certification of Health Care Providers and Suppliers	114, 116, 117
 <u>Iowa Department of Management</u>		
84.394	ARRA – State Fiscal Stabilization Fund (SFSF) – Education State Grants, Recovery Act.....	96
84.397	ARRA – State Fiscal Stabilization Fund (SFSF) – Government Services, Recovery Act.....	96
 <u>Iowa Department of Public Defense – Military Division</u>		
12.401	National Guard Military Operations and Maintenance (O&M) Projects	79
 <u>Iowa Department of Public Defense – Iowa Homeland Security and Emergency Management Division</u>		
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters).....	124, 125
93.039	Hazard Mitigation Grant	125
 <u>Iowa Department of Public Health</u>		
93.069	Public Health Emergency Preparedness	100, 101
93.268	Immunization Grants	101
93.283	Centers for Disease Control and Prevention_Investigation and Technical Assistance	101

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
DOE	U.S. Department of Energy
USDE	U.S. Department of Education
HHS	U.S. Department of Health and Human Services
DHS	U.S. Department of Homeland Security

Iowa State Agencies
By Agency Number

<u>Agency Number</u>	<u>Agency</u>
006	Department of Administrative Services
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
221	First Judicial District
226	Sixth Judicial District
227	Seventh Judicial District
228	Eighth Judicial District
238	Department of Corrections
242	Iowa State Penitentiary – Fort Madison
243	Anamosa State Penitentiary
244	Iowa Medical and Classification Center - Oakdale
245	Newton Correctional Facility
246	Mount Pleasant Correctional Facility
247	North Central Correctional Facility – Rockwell City
248	Clarinda Correctional Facility
249	Iowa Correctional Institution for Women - Mitchellville
250	Iowa Prison Industries
252	Fort Dodge Correctional Facility
259	Department of Cultural Affairs
269	Department of Economic Development
282	Department of Education
283	Department of Education – Division of Vocational Rehabilitation Services
284	College Student Aid Commission
285	Iowa Public Television
297	Department on Aging
301	Office of Energy Independence
309	Department of Workforce Development
379	Department of Human Rights
401	Department of Human Services
407	Cherokee Mental Health Institute
408	Clarinda Mental Health Institute
409	Independence Mental Health Institute
410	Mount Pleasant Mental Health Institute
411	Glenwood Resource Center
427	Department of Inspections and Appeals
444	Judicial Branch
504	Legislative Services Agency
532	Department of Management
542	Department of Natural Resources
582	Department of Public Defense – Military Division
583	Department of Public Defense – Iowa Homeland Security and Emergency Management Division
588	Department of Public Health
595	Department of Public Safety

Iowa State Agencies
By Agency Number

601	Rebuild Iowa Office
615	Board of Regents
617	Braille and Sight Saving School
618	School for the Deaf
619	State University of Iowa
620	Iowa State University
621	University of Northern Iowa
625	Department of Revenue
635	Office of Secretary of State
642	Governor's Office on Drug Control Policy
645	Department of Transportation
655	Treasurer of State
671	Commission of Veterans Affairs – Iowa Veterans Home