



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

Rob Sand  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834 Facsimile (515) 281-6518

**NEWS RELEASE**

Contact: Ernest Ruben  
515/281-5834

**FOR RELEASE**

October 4, 2023

Auditor of State Rob Sand today released the State of Iowa's Single Audit Report for the year ended June 30, 2022. The report covers the expenditure of federal funds by all State agencies and institutions and includes a review of internal controls and compliance with federal laws and regulations. The Iowa State University, the University of Iowa, and the University of Northern Iowa separately issued their Single Audit Reports dated June 22, 2023, June 8, 2023 and June 20, 2023, respectively.

**FINANCIAL HIGHLIGHTS:**

The State expended approximately \$12.4 billion of federal funds in fiscal year 2022, a decrease of approximately \$781 million, or 5.9% from the prior year, excluding the University balances. Funding directly related to the Coronavirus Aid, Relief, and Economic Security Act (CARES) and American Rescue Plan Act accounted for approximately \$840 million, a decrease of approximately \$1,992 billion. Decreases in CARES programs included approximately \$1,471 billion for Unemployment Insurance, approximately \$467 million for Coronavirus Relief Funds and approximately \$179 million in Coronavirus State and Local Fiscal Recovery Funds. These were netted with an increase of approximately \$149 million for Educational Stabilization Funds. Changes in non-CARES and non-loan programs included an increase of approximately \$461 million in funding for Medicaid expenditures, \$338 million increase for the National School Lunch Program, \$161 million increase in capitalization grants for clean water state revolving funds and an increase of \$151 million for the Highway Planning and Construction Grant.

Expenditures directly related to the CARES programs included \$397.1 million for the Educational Stabilization Fund program, \$67.7 million from the Coronavirus Relief Fund, \$64 million in additional unemployment insurance and \$60.6 million in Highway Planning and Construction.

Expenditures for programs not related to CARES included approximately \$4.8 billion for Medicaid, \$1.7 billion in capitalization grants for clean water state revolving funds, \$886 million for supplemental nutrition assistance, \$738 million for highway planning and construction, \$541 million for capitalization grants for drinking water state revolving funds and \$521 million for unemployment insurance. Although the State of Iowa administered approximately 340 federal programs during the year ended June 30, 2022, these six programs accounted for approximately 80% of total federal expenditures not related to CARES funding.

**AUDIT FINDINGS:**

Sand reported fifteen internal control deficiencies, all related to the Iowa Department of Workforce Development. The control deficiencies address issues such as lack of policies and procedures to ensure allocation of costs are identified and corrected timely, ensure various reports are reviewed, approved, include all the proper information and are submitted to the U.S. Department of Labor prior to the due date, ensure all required information is included in awards to subrecipients and ensure the Department monitors subrecipients for compliance with grant requirements. The recommendations and management's responses are included in the Schedule of Findings and Questioned Costs.

Four of the findings discussed above are repeated from the prior year.

A copy of the report is available for review on the Auditor of State's website at [Audit Reports – Auditor of State](#).

# # #

# State of Iowa

## Single Audit Report



For the Fiscal Year Ended June 30, 2022

Photo of the Iowa State Capitol dome at night. This iconic Iowa photograph came from an Iowa PBS initiative featuring Iowa imagery, sentimental symbols, and local landmarks. You can find more iconic Iowa images by visiting <https://www.iowapbs.org>.

Photo courtesy of Bryon Houlgrave, Iowa PBS

**State of Iowa**

**STATE OF IOWA  
SINGLE AUDIT REPORT**

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

**JUNE 30, 2022**

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

**State of Iowa**

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**State of Iowa**



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September 26, 2023

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, 2022. 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 Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance).

The Single Audit Report reflects federal expenditures of approximately \$12.4 billion. This report includes significant deficiencies in internal control relating to major programs. The findings are reported in the Schedule of Findings and Questioned Costs. The Single Audit Report includes an unmodified opinion on the State's compliance with requirements applicable to each of its major federal programs.

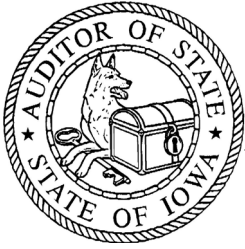
The State of Iowa's Annual Comprehensive Financial Report for the year ended June 30, 2022 has been issued separately by the Iowa Department of Administrative Services. In addition, in accordance with Government Auditing Standards, our report on the State of Iowa's internal control over financial reporting and on 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 on the Auditor of State's web site at [Audit Reports – Auditor of State](#).

We would like to acknowledge the many courtesies and assistance extended to us by the staff of the State agencies, offices and institutions 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,

A handwritten signature in black ink, appearing to read "Rob Sand".

Rob Sand  
Auditor of State



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STATE OF IOWA**

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

To the Governor and Members of the General Assembly:

Report on Compliance for Each Major Federal Program

Opinion on each Major Federal Program

We have audited the State of Iowa's compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on the State of Iowa's major federal programs for the year ended June 30, 2022. The State of Iowa's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

The State of Iowa's basic financial statements include the operations of the Iowa Finance Authority, a discretely presented component unit and the Iowa State University, the University of Iowa and the University of Northern Iowa, collectively, a major Enterprise Fund which expended \$151,417,000 and \$1,188,346,000, respectively, in federal awards which is not included in the State of Iowa's Schedule of Expenditures of Federal Awards during the year ended June 30, 2022. Our audit, described below, did not include the operations of the Iowa Finance Authority because other auditors were engaged to perform an audit in accordance with the Uniform Guidance. Our audit, described below, also did not include the operations of Iowa State University, the University of Iowa and the University of Northern Iowa because those Schedule of Expenditures of Federal Awards were issued under separate cover.

In our opinion, the State of Iowa complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the audit requirements of Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of State of Iowa and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of State of Iowa's compliance with the compliance requirements referred to above.

### Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to State of Iowa's federal programs.

### Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on State of Iowa's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, Government Auditing Standards and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence judgement made by a reasonable user of the report on compliance about State of Iowa's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding State of Iowa's compliance with the compliance requirements referred to above and performing other such procedures as we considered necessary in the circumstances.
- Obtain an understanding of State of Iowa's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of State of Iowa's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance we identified during the audit.

### Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that was not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2022-001 through 2022-015, to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

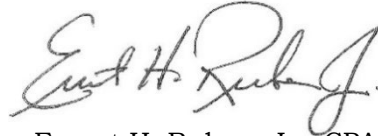
Government Auditing Standards requires the auditor to perform limited procedures on the State of Iowa's responses to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The State of Iowa's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the State of Iowa as of and for the year ended June 30, 2022, and the related Notes to Financial Statements, which collectively comprise the State of Iowa's basic financial statements. We issued our report thereon dated August 18, 2023, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the financial statements of the Tobacco Settlement Authority, the Iowa PBS Foundation, the Iowa Public Radio, Inc., the Iowa Finance Authority, the University of Iowa Center for Advancement and Affiliate, the Iowa State University Foundation, the University of Northern Iowa Foundation and the University of Iowa Health System, as described in our report on the State of Iowa's financial statements. This report does not include the results of the other auditors' testing of compliance for each major federal program and internal control over compliance. The reporting entity also excludes the University Funds, which are reported as a major enterprise fund as their single audits are reported under separate cover. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State of Iowa's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates

directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

A handwritten signature in black ink, appearing to read "Ernest H. Ruben, Jr.", written in a cursive style.

Ernest H, Ruben, Jr., CPA  
Deputy Auditor of State

September 26, 2023, except for our report  
on the Schedule of Expenditures of  
Federal Awards, for which the date is  
August 18, 2023

**State of Iowa**

**Schedule of Expenditures of Federal Awards**



State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30,2022

AL Number	Federal Department / Program Name	State Agency (see pg 52)	Federal Expenditures/ Disbursements/ Issuances	Totals by AL Number/Cluster
<u>U.S. Department of Agriculture</u>				
10.025	Plant and Animal Disease, Pest Control, and Animal Care	009	\$ 1,068,079	
10.025	Plant and Animal Disease, Pest Control, and Animal Care	542	179,490	1,247,569
10.028	Wildlife Services	542	72,808	72,808
10.069	Conservation Reserve Program	009	179,143	
10.069	Conservation Reserve Program	542	191,399	370,542
10.093	Voluntary Public Access and Habitat Incentive Program (\$302,262 provided to subrecipients)	542	356,296	356,296
10.170	Specialty Crop Block Grant Program - Farm Bill (\$263,977 provided to subrecipients)	009	303,480	303,480
10.178	Trade Mitigation Program Eligible Recipient Agency Operational Funds (Food Commodities)	401	93,900	93,900
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	009	2,051,524	2,051,524
10.479	Food Safety Cooperative Agreements (Passed through University of Iowa; FSIS-C-09-2021)	009	124,902	124,902
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program (\$287,425 provided to subrecipients)	009	287,425	287,425
10.541	Child Nutrition-Technology Innovation Grant	282	140,906	140,906
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children (\$14,839,359 provided to subrecipients)	588	42,662,620	
10.557	COVID-19, WIC Special Supplemental Nutrition Program for Women, Infants, and Children (\$566,026 provided to subrecipients)	588	882,115	43,544,735
10.558	Child and Adult Care Food Program (\$24,070,543 provided to subrecipients)	282	26,332,573	
10.558	COVID-19, Child and Adult Care Food Program (\$1,682,903 provided to subrecipients)	282	1,683,903	28,016,476
10.560	State Administrative Expenses for Child Nutrition	282	3,088,951	3,088,951
10.572	WIC Farmers' Market Nutrition Program (FMNP)	009	293,988	293,988
10.574	Team Nutrition Grants	282	80,220	80,220
10.575	Farm to School Grant Program	282	46,806	46,806
10.576	Senior Farmers Market Nutrition Program	009	291,241	291,241
10.579	Child Nutrition Discretionary Grants Limited Availability (\$256,335 provided to subrecipients)	282	256,335	256,335
10.649	Pandemic EBT Administrative Costs	282	203,868	
10.649	Pandemic EBT Administrative Costs	401	1,783,741	1,987,609
10.664	Cooperative Forestry Assistance (\$48,579 provided to subrecipients)	542	1,133,169	1,133,169
10.676	Forest Legacy Program	542	49,144	49,144
10.678	Forest Stewardship Program	542	280,680	280,680
10.680	Forest Health Protection	542	76,471	76,471
10.689	Community Forest and Open Space Conservation Program (CFP)	542	449	449
10.698	State & Private Forestry Cooperative Fire Assistance (\$261,116 provided to subrecipients)	542	274,188	274,188
10.902	Soil and Water Conservation	009	259,790	
10.902	Soil and Water Conservation	542	437,875	697,665
<u>SNAP Cluster:</u>				
10.551	Supplemental Nutrition Assistance Program	401	885,794,954	
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Administrative Costs) (\$3,708,382 provided to subrecipients)	401	29,826,639	915,621,593
<u>Child Nutrition Cluster:</u>				
10.553	School Breakfast Program (\$180 provided to subrecipients)	282	38,532	
10.555	National School Lunch Program (\$351,719,008 provided to subrecipients)	282	351,889,547	
10.555	COVID-19, National School Lunch Program (\$6,604,425 provided to subrecipients)	282	6,621,607	
			358,511,154	
10.556	Special Milk Program for Children (\$30,201 provided to subrecipients)	282	30,201	
10.559	Summer Food Service Program for Children (\$11,636,513 provided to subrecipients)	282	13,187,597	
10.582	Fresh Fruit and Vegetable Program (\$3,274,702 provided to subrecipients)	282	3,308,962	375,076,446
<u>Food Distribution Cluster:</u>				
10.565	Commodity Supplemental Food Program (\$252,209 provided to subrecipients)	401	263,574	
10.568	Emergency Food Assistance Program (Administrative Costs) (\$1,610,937 provided to subrecipients)	401	1,679,869	
10.569	Emergency Food Assistance Program (Food Commodities)	401	8,605,030	10,548,473
Total U.S. Department of Agriculture			1,386,413,991	1,386,413,991

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30,2022

AL Number	Federal Department / Program Name	State Agency (see pg 52)	Federal Expenditures/ Disbursements/ Issuances	Totals by AL Number/Cluster
<u>U.S. Department of Commerce</u>				
11.553	Special Projects	285	1,040	1,040
<u>Economic Development Cluster:</u>				
11.307	Economic Adjustment Assistance	269	79,761	79,761
Total U.S. Department of Commerce			80,801	80,801
<u>U.S. Department of Defense</u>				
12.112	Payments to States in Lieu of Real Estate Taxes (\$410,873 provided to subrecipients)	655	410,873	410,873
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	542	53,822	53,822
12.400	Military Construction, National Guard	582	3,748,532	3,748,532
12.401	National Guard Military Operations and Maintenance (O&M) Projects	582	43,169,785	43,169,785
<u>Other Federal Assistance:</u>				
12.U01	Unknown Title - Department of the Army - Condition 5	542	521,001	521,001
Total U.S. Department of Defense			47,904,013	47,904,013
<u>U.S. Department of Housing and Urban Development</u>				
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (\$36,932,506 provided to subrecipients)	269	72,959,120	
14.228	COVID-19, Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (\$3,753,239 provided to subrecipients)	269	3,753,239	76,712,359
14.401	Fair Housing Assistance Program State and Local	167	449,654	449,654
<u>CDBG-Disaster Recovery Grants- Pub. L.No. 113-2 Cluster:</u>				
14.272	National Disaster Resilience Competition (\$14,899,374 provided to subrecipients)	269	16,928,494	16,928,494
Total U.S. Department of Housing and Urban Development			94,090,507	94,090,507
<u>U.S. Department of Interior</u>				
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	009	46,557	46,557
15.252	Abandoned Mine Land Reclamation (AMLR)	009	2,509,244	2,509,244
15.608	Fish and Wildlife Management Assistance	542	99,036	99,036
15.615	Cooperative Endangered Species Conservation Fund	542	278,626	278,626
15.623	North American Wetlands Conservation Fund (\$300,000 provided to subrecipients)	542	1,712,794	1,712,794
15.634	State Wildlife Grants (\$84,243 provided to subrecipients)	542	786,324	786,324
15.653	National Outreach and Communication	542	20,000	20,000
15.654	National Wildlife Refuge System Enhancements	542	11,030	11,030
15.664	Fish and Wildlife Coordination and Assistance	542	22,791	22,791
15.684	White-nose Syndrome National Response Implementation	542	30,476	30,476
15.904	Historic Preservation Fund Grants-In-Aid	259	1,033,069	1,033,069
15.916	Outdoor Recreation Acquisition, Development and Planning	542	2,254,535	2,254,535
15.978	Upper Mississippi River Restoration Long Term Resource Monitoring	542	477,708	477,708
15.980	National Ground-Water Monitoring Network	542	1,072	1,072
<u>Fish and Wildlife Cluster:</u>				
15.605	Sport Fish Restoration	542	6,359,905	
15.611	Wildlife Restoration and Basic Hunter Education	542	11,302,503	17,662,408
Total U.S. Department of Interior			26,945,670	26,945,670
<u>U.S. Department of Justice</u>				
16.017	Sexual Assault Services Formula Program (\$412,936 provided to subrecipients)	112	412,936	412,936
16.034	COVID-19, Coronavirus Emergency Supplemental Funding Program	642	1,461,950	1,461,950
16.540	Juvenile Justice and Delinquency Prevention (\$221,400 provided to subrecipients)	379	313,523	313,523
16.543	Missing Children's Assistance	595	342,724	342,724
16.550	State Justice Statistics Program for Statistical Analysis Centers	379	214,189	214,189
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants	642	198,137	198,137
16.575	Crime Victim Assistance (\$13,999,059 provided to subrecipients)	112	14,789,461	14,789,461
16.576	Crime Victim Compensation	112	3,566,020	3,566,020
16.582	Crime Victim Assistance/Discretionary Grants	112	576,482	576,482

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30,2022

AL Number	Federal Department / Program Name	State Agency (see pg 52)	Federal Expenditures/ Disbursements/ Issuances	Totals by AL Number/Cluster
<u>U.S. Department of Justice (continued)</u>				
16.585	Drug Court Discretionary Grant Program	227	83,032	
16.585	Drug Court Discretionary Grant Program	444	117,301	200,333
16.588	Violence Against Women Formula Grants (\$1,204,871 provided to subrecipients)	112	1,587,172	1,587,172
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	444	84,820	84,820
16.593	Residential Substance Abuse Treatment for State Prisoners	642	209,913	209,913
16.606	State Criminal Alien Assistance Program	238	129,548	129,548
16.609	Project Safe Neighborhoods	642	219,825	219,825
16.710	Public Safety Partnership and Community Policing Grants	595	692,625	692,625
16.726	Juvenile Mentoring Program (\$219,365 provided to subrecipients)	269	314,442	
16.726	Juvenile Mentoring Program	427	75,000	389,442
16.734	Special Data Collections and Statistical Studies	595	174,993	174,993
16.738	Edward Byrne Memorial Justice Assistance Grant Program	642	1,796,390	1,796,390
16.741	DNA Backlog Reduction Program	112	181,251	
16.741	DNA Backlog Reduction Program	595	571,306	752,557
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	642	30,412	30,412
16.750	Support for Adam Walsh Act Implementation Grant Program	595	32,237	32,237
16.751	Edward Byrne Memorial Competitive Grant Program	642	17,598	17,598
16.754	Harold Rogers Prescription Drug Monitoring Program	642	11,602	11,602
16.812	Second Chance Act Reentry Initiative	222	186,667	
16.812	Second Chance Act Reentry Initiative	226	9,709	
16.812	Second Chance Act Reentry Initiative	379	205,047	401,423
16.813	NICS Act Record Improvement Program	595	671,649	671,649
16.816	John R. Justice Prosecutors and Defenders Incentive Act	642	116,829	116,829
16.820	Postconviction Testing of DNA Evidence	642	73,055	73,055
16.828	Swift, Certain, and Fair Supervision Program: Applying the Principles Behind Project HOPE	221	15,204	
16.828	Swift, Certain, and Fair Supervision Program: Applying the Principles Behind Project HOPE	226	63,687	78,891
16.833	National Sexual Assault Kit Initiative (\$34,292 provided to subrecipients)	112	37,267	37,267
16.838	Comprehensive Opioid, Stimulant, and Substance Abuse Program	642	434,834	434,834
16.839	STOP School Violence	282	137,103	137,103
16.922	Equitable Sharing Program	595	21,703	21,703
Total U.S. Department of Justice			30,177,643	30,177,643
<u>U.S. Department of Labor</u>				
17.002	Labor Force Statistics	309	1,844,620	1,844,620
17.005	Compensation and Working Conditions	309	122,303	122,303
17.225	Unemployment Insurance	309	520,636,678	
17.225	COVID-19, Unemployment Insurance	309	63,966,026	584,602,704
17.235	Senior Community Service Employment Program (\$636,909 provided to subrecipients)	297	732,602	732,602
17.245	Trade Adjustment Assistance	309	2,263,892	2,263,892
17.271	Work Opportunity Tax Credit Program (WOTC)	309	168,995	168,995
17.273	Temporary Labor Certification for Foreign Workers	309	276,324	276,324
17.277	WIOA National Dislocated Worker Grants / WIA National Emergency Grants (\$223,638 provided to subrecipients)	309	352,115	352,115
17.285	Apprenticeship USA Grants (\$455,675 provided to subrecipients)	309	1,144,564	1,144,564
17.503	Occupational Safety and Health State Program	309	2,111,035	2,111,035
17.504	Consultation Agreements	309	794,537	794,537
<u>Employment Service Cluster:</u>				
17.207	Employment Service/Wagner-Peyser Funded Activities	309	5,802,790	
17.801	Jobs for Veterans State Grants (\$2,200 provided to subrecipients)	309	1,604,917	7,407,707
<u>WIOA Cluster:</u>				
17.258	WIOA Adult Program (\$3,279,349 provided to subrecipients)	309	3,598,553	
17.259	WIOA Youth Activities (\$3,840,410 provided to subrecipients)	309	4,452,251	
17.278	WIOA Dislocated Worker Formula Grants (\$2,707,175 provided to subrecipients)	309	3,609,456	11,660,260
Total U.S. Department of Labor			613,481,658	613,481,658
<u>U.S. Department of Transportation</u>				
20.106	Airport Improvement Program and COVID-19 Airports Programs	645	512,314	512,314
20.232	Commercial Driver's License Program Implementation Grant	645	185,647	185,647
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research (\$584,399 provided to subrecipients)	645	584,399	584,399

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AL Number	Federal Department / Program Name	State Agency (see pg 52)	Federal Expenditures/ Disbursements/ Issuances	Totals by AL Number/Cluster
<u>U.S. Department of Transportation (continued)</u>				
20.509	Formula Grants for Rural Areas and Tribal Transit Program (\$11,214,953 provided to subrecipients)	645	11,214,953	
20.509	COVID-19, Formula Grants for Rural Areas and Tribal Transit Program (\$15,361,053 provided to subrecipients)	645	15,361,053	26,576,006
20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	645	49,778	49,778
20.615	E-911 Grant Program	583	568,627	568,627
20.700	Pipeline Safety Program State Base Grant	219	588,745	588,745
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	583	484,648	484,648
20.720	State Damage Prevention Program Grants	219	100,000	100,000
20.721	PHMSA Pipeline Safety Program One Call Grant	219	48,931	48,931
20.933	National Infrastructure Investments (\$5,529,079 provided to subrecipients)	645	5,729,846	5,729,846
<u>Highway Planning and Construction Cluster:</u>				
20.205	Highway Planning and Construction (\$40,907,116 provided to subrecipients)	645	738,152,488	
20.205	COVID-19, Highway Planning and Construction (\$60,593,617 provided to subrecipients)	645	60,593,617	
			798,746,105	
20.219	Recreational Trails Program (\$3,066,674 provided to subrecipients)	645	3,066,674	
20.224	Federal Lands Access Program (\$1,045,000 provided to subrecipients)	645	1,045,000	802,857,779
<u>FMCSA Cluster:</u>				
20.218	Motor Carrier Safety Assistance (\$1,529,357 provided to subrecipients)	645	7,640,951	
20.237	Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	645	1,011,267	8,652,218
<u>Federal Transit Cluster:</u>				
20.500	Federal Transit Capital Investment Grants (\$110,543 provided to subrecipients)	645	110,543	
20.507	Federal Transit Formula Grants (\$3,959,469 provided to subrecipients)	645	3,959,469	
20.526	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs (\$5,693,206 provided to subrecipients)	645	5,693,206	9,763,218
<u>Transit Services Programs Cluster:</u>				
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities (\$2,107,270 provided to subrecipients)	645	2,107,270	
20.513	COVID-19, Enhanced Mobility of Seniors and Individuals with Disabilities (\$246,507 provided to subrecipients)	645	246,507	2,353,777
<u>Highway Safety Cluster:</u>				
20.600	State and Community Highway Safety (\$1,372,060 provided to subrecipients)	595	3,041,269	
20.616	National Priority Safety Programs (\$649,692 provided to subrecipients)	595	3,302,503	6,343,772
	Total U.S. Department of Transportation		865,399,705	865,399,705
<u>U.S. Department of Treasury</u>				
21.016	Equitable Sharing	645	84,834	84,834
21.019	COVID-19, Coronavirus Relief Fund (\$205,000 provided to subrecipients)	532	67,654,293	67,654,293
21.027	COVID-19, CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (\$22,300,569 provided to subrecipients)	532	58,399,556	58,399,556
	Total U.S. Department of Treasury		126,138,683	126,138,683
<u>U.S. Equal Employment Opportunity Commission</u>				
30.001	Employment Discrimination Title VII of the Civil Rights Act of 1964	167	515,518	515,518
	Total U.S. Equal Employment Opportunity Commission		515,518	515,518
<u>U.S. General Services Administration</u>				
39.003	Donation of Federal Surplus Personal Property	250	1,041,300	1,041,300
	Total U.S. General Services Administration		1,041,300	1,041,300
<u>Library of Congress</u>				
42.U01	Unknown Title	259	57,630	57,630
	Total Library of Congress		57,630	57,630

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AL Number	Federal Department / Program Name	State Agency (see pg 52)	Federal Expenditures/ Disbursements/ Issuances	Totals by AL Number/Cluster
<u>National Endowment for the Arts and the Humanities</u>				
45.025	Promotion of the Arts Partnership Agreements	259	709,735	
45.025	COVID-19, Promotion of the Arts Partnership Agreements	259	786,800	1,496,535
45.129	Promotion of the Humanities Federal/State Partnership	259	1,556,470	1,556,470
45.149	Promotion of the Humanities Division of Preservation and Access	259	29,565	
45.149	Promotion of the Humanities Division of Preservation and Access	282	1,800	31,365
45.310	Grants to States	282	2,242,843	
45.310	COVID-19, Grants to States (\$1,499,988 provided to subrecipients)	282	2,185,431	4,428,274
Total National Endowment for the Arts and the Humanities			7,512,644	7,512,644
<u>U.S. Small Business Administration</u>				
59.061	State Trade Expansion (\$187,311 provided to subrecipients)	269	187,354	187,354
59.075	COVID-19, Shuttered Venue Operators Grant Program	011	8,154,041	8,154,041
Total U.S. Small Business Administration			8,341,395	8,341,395
<u>U.S. Department of Veterans Affairs</u>				
64.005	Grants to States for Construction of State Home Facilities	671	3,504,384	3,504,384
64.009	Veterans Medical Care Benefits	671	10,629	10,629
64.012	Veterans Prescription Service	671	23,420	23,420
64.014	Veterans State Domiciliary Care	671	847,493	847,493
64.015	Veterans State Nursing Home Care	671	17,190,971	17,190,971
64.203	Veterans Cemetery Grants Program	670	453,857	453,857
Total U.S. Department of Veterans Affairs			22,030,754	22,030,754
<u>U.S. Environmental Protection Agency</u>				
66.032	State Indoor Radon Grants (\$100,000 provided to subrecipients)	588	176,940	176,940
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act (\$37,500 provided to subrecipients)	542	472,603	472,603
66.040	Diesel Emissions Reduction Act (DERA) State Grants	645	289,081	289,081
66.204	Multipurpose Grants to States and Tribes	542	20,619	
66.204	Multipurpose Grants to States and Tribes	588	2,857	23,476
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	542	87,413	87,413
66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	009	3,350	3,350
66.442	Assistance for Small and Disadvantaged Communities Drinking Water Grant Program (SDWA 1459A) (\$12,176 provided to subrecipients)	542	12,176	12,176
66.444	Lead Testing in School and Child Care Program Drinking Water (SDWA 1464(d))	282	32,625	32,625
66.454	Water Quality Management Planning (\$276,000 provided to subrecipients)	542	384,768	384,768
66.460	Nonpoint Source Implementation Grants (\$1,723,793 provided to subrecipients)	542	3,436,862	3,436,862
66.475	Gulf of Mexico Program (\$48,605 provided to subrecipients)	009	561,405	561,405
66.605	Performance Partnership Grants	009	1,064,197	
66.605	Performance Partnership Grants (\$287,343 provided to subrecipients)	542	5,767,491	
66.605	Performance Partnership Grants	588	467,465	7,299,153
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	542	9,568	9,568
66.708	Pollution Prevention Grants Program	542	159,029	159,029
66.717	Source Reduction Assistance	542	31,909	31,909
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	542	363,161	363,161
66.804	Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	542	404,239	404,239
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	542	591,259	591,259
66.817	State and Tribal Response Program Grants (\$265,480 provided to subrecipients)	542	626,264	626,264
<u>Clean Water State Revolving Fund (CWSRF) Cluster:</u>				
66.458	Capitalization Grants for Clean Water State Revolving Funds (\$20,788,167 provided to subrecipients)	542	1,702,843,331	1,702,843,331
<u>Drinking Water State Revolving Fund (DWSRF) Cluster:</u>				
66.468	Capitalization Grants for Drinking Water State Revolving Funds (\$13,672,800 provided to subrecipients)	542	541,057,137	541,057,137
Total U.S. Environmental Protection Agency			2,258,865,749	2,258,865,749

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<u>U.S. Department of Energy</u>				
81.041	State Energy Program (\$853,350 provided to subrecipients)	269	2,168,423	2,168,423
81.042	Weatherization Assistance for Low-Income Persons (\$6,092,449 to subrecipients)	379	6,824,728	6,824,728
81.086	Conservation Research and Development	269	52,008	52,008
81.106	Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions	588	148,008	148,008
Total U.S. Department of Energy			9,193,167	9,193,167
<u>U.S. Department of Education</u>				
84.002	Adult Education - Basic Grants to States (\$3,405,279 provided to subrecipients)	282	4,001,943	4,001,943
84.010	Title I Grants to Local Educational Agencies (\$101,594,760 provided to subrecipients)	282	103,231,853	103,231,853
84.011	Migrant Education State Grant Program (\$1,607,566 provided to subrecipients)	282	2,537,220	2,537,220
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	282	491,239	491,239
84.048	Career and Technical Education -- Basic Grants to States (\$11,661,729 provided to subrecipients)	282	13,224,499	13,224,499
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	131	5,898,893	
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	283	27,924,459	33,823,352
84.144	Migrant Education Coordination Program	282	65,483	65,483
84.161	Rehabilitation Services Client Assistance Program	379	128,408	128,408
84.177	Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	131	303,432	303,432
84.181	Special Education-Grants for Infants and Families (\$2,891,524 provided to subrecipients)	282	4,349,717	
84.181	COVID-19, Special Education-Grants for Infants and Families (\$471,313 provided to subrecipients)	282	471,313	4,821,030
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	283	242,463	242,463
84.196	Education for Homeless Children and Youth (\$398,391 provided to subrecipients)	282	500,416	500,416
84.287	Twenty-First Century Community Learning Centers (\$6,971,301 provided to subrecipients)	282	7,343,699	7,343,699
84.326	Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	617	629,456	629,456
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	284	3,259,098	3,259,098
84.358	Rural Education (\$305,415 provided to subrecipients)	282	328,922	328,922
84.365	English Language Acquisition State Grants (\$3,665,717 provided to subrecipients)	282	3,815,304	3,815,304
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (\$15,145,520 provided to subrecipients)	282	15,739,303	15,739,303
84.368	Competitive Grants for State Assessments (formerly Grants for Enhanced Assessment Instruments)	282	2,148,139	2,148,139
84.369	Grants for State Assessments and Related Activities (\$189,056 provided to subrecipients)	282	5,008,538	5,008,538
84.372	Statewide Longitudinal Data Systems	282	576,370	576,370
84.424	Student Support and Academic Enrichment Program (\$6,859,358 provided to subrecipients)	282	7,172,775	7,172,775
84.425B	COVID-19, Education Stabilization Fund (\$1,212,703 provided to subrecipients)	282	2,775,506	
84.425C	COVID-19, Education Stabilization Fund (\$8,395,422 provided to subrecipients)	282	8,395,422	
84.425D	COVID-19, Education Stabilization Fund (\$132,296,804 provided to subrecipients)	282	133,922,322	
84.425R	COVID-19, Education Stabilization Fund (\$11,683,670 provided to subrecipients)	282	11,887,195	
84.425U	COVID-19, Education Stabilization Fund (\$233,339,983 provided to subrecipients)	282	236,785,895	
84.425V	COVID-19, Education Stabilization Fund (\$2,354,400 provided to subrecipients)	282	2,554,400	
84.425W	COVID-19, Education Stabilization Fund (\$781,359 provided to subrecipients)	282	781,359	397,102,099
84.426	Randolph - Sheppard - Financial Relief and Restoration Payments	131	203,600	203,600
<u>Special Education Cluster (IDEA):</u>				
84.027	Special Education Grants to States (\$122,861,296 provided to subrecipients)	282	132,281,441	
84.027	COVID-19, Special Education Grants to States (\$16,959,698 provided to subrecipients)	282	16,959,698	
			149,241,139	
84.173	Special Education Preschool Grants (\$3,037,231 provided to subrecipients)	282	4,140,703	
84.173	COVID-19, Special Education Preschool Grants (\$1,589,135 provided to subrecipients)	282	1,589,135	
			5,729,838	154,970,977
Total U.S. Department of Education			761,669,618	761,669,618

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AL Number	Federal Department / Program Name	State Agency (see pg 52)	Federal Expenditures/ Disbursements/ Issuances	Totals by AL Number/Cluster
<u>National Archives and Records Administration</u>				
89.003	National Historical Publications and Records Grants	259	1,766	1,766
	Total National Archives and Records Administration		1,766	1,766
<u>U.S. Election Assistance Commission</u>				
90.404	2018 HAVA Election Security Grants (\$498,694 provided to subrecipients)	635	1,652,984	1,652,984
	Total U.S. Election Assistance Commission		1,652,984	1,652,984
<u>U.S. Department of Health and Human Services</u>				
93.041	Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	297	44,296	44,296
93.042	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	297	42,563	
93.042	COVID-19, Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	297	67,403	109,966
93.043	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services (\$238,546 provided to subrecipients)	297	251,436	251,436
93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	216	233,344	
93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects (\$325,749 provided to subrecipients)	297	326,024	
93.048	COVID-19, Special Programs for the Aging, Title IV, and Title II, Discretionary Projects (\$413,693 provided to subrecipients)	297	413,693	973,061
93.052	National Family Caregiver Support, Title III, Part E (\$1,537,629 provided to subrecipients)	297	1,636,272	1,636,272
93.060	Sexual Risk Avoidance Education (\$202,844 provided to subrecipients)	588	329,325	329,325
93.065	Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure (\$342,680 provided to subrecipients)	588	346,216	346,216
93.069	Public Health Emergency Preparedness (\$4,247,522 provided to subrecipients)	588	5,995,879	5,995,879
93.070	Environmental Public Health and Emergency Response (\$211,301 provided to subrecipients)	588	1,255,204	1,255,204
93.071	Medicare Enrollment Assistance Program	216	147,238	
93.071	Medicare Enrollment Assistance Program (\$139,150 provided to subrecipients)	297	139,150	286,388
93.079	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance (\$52,905 provided to subrecipients)	588	117,483	117,483
93.087	Enhance Safety of Children Affected by Substance Abuse	444	506,387	506,387
93.088	Advancing System Improvements for Key Issues in Women's Health	588	5,490	5,490
93.090	Guardianship Assistance	401	126,356	126,356
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program (\$374,161 provided to subrecipients)	588	496,129	496,129
93.103	Food and Drug Administration Research	009	1,061,764	
93.103	Food and Drug Administration Research	427	460,000	1,521,764
93.110	Maternal and Child Health Federal Consolidated Programs (\$3,822,040 provided to subrecipients)	588	4,000,120	4,000,120
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs (\$172,358 provided to subrecipients)	588	463,899	463,899
93.127	Emergency Medical Services for Children	588	112,604	112,604
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	588	169,619	169,619
93.136	Injury Prevention and Control Research and State and Community Based Programs (\$2,096,676 provided to subrecipients)	588	3,580,375	3,580,375
93.150	Projects for Assistance in Transition from Homelessness (PATH) (\$244,238 provided to subrecipients)	401	251,501	251,501
93.155	Rural Health Research Centers (\$7,107,346 provided to subrecipients)	588	7,107,346	7,107,346
93.165	Grants to States for Loan Repayment (\$192,653 provided to subrecipients)	588	192,653	192,653
93.184	Disabilities Prevention (\$65,959 provided to subrecipients)	588	91,822	
93.184	Disabilities Prevention (Passed through University of Alabama at Birmingham; 000512145-SC012) (\$24,905 provided to subrecipients)	588	24,905	116,727
93.197	Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children (\$133,750 provided to subrecipients)	588	528,413	528,413
93.217	Family Planning Services (\$1,032,121 provided to subrecipients)	588	1,296,220	1,296,220

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.234	Traumatic Brain Injury State Demonstration Grant Program (\$35,503 provided to subrecipients)	588	170,321	170,321
93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program (\$71,366 provided to subrecipients)	588	112,389	112,389
93.236	Grants to States to Support Oral Health Workforce Activities (\$240,100 provided to subrecipients)	588	423,390	423,390
93.241	State Rural Hospital Flexibility Program (\$628,808 provided to subrecipients)	588	860,460	860,460
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	226	187,285	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	401	18,288	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	444	332,582	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance (\$3,707,500 provided to subrecipients)	588	4,959,862	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	642	30,803	5,528,820
93.251	Early Hearing Detection and Intervention	588	185,146	185,146
93.262	Occupational Safety and Health Program	588	32,171	32,171
93.268	Immunization Cooperative Agreements (\$836,151 provided to subrecipients)	588	41,980,259	
93.268	COVID-19, Immunization Cooperative Agreements (\$9,745,726 provided to subrecipients)	588	10,753,157	52,733,416
93.270	Viral Hepatitis Prevention and Control (\$215,140 provided to subrecipients)	588	616,341	616,341
93.276	Drug-Free Communities Support Program Grants	642	111,741	111,741
93.301	Small Rural Hospital Improvement Grant Program (\$830,362 provided to subrecipients)	588	887,793	
93.301	COVID-19, Small Rural Hospital Improvement Grant Program (\$1,035,314 provided to subrecipients)	588	1,035,314	1,923,107
93.314	Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	588	162,845	162,845
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (\$1,535,465 provided to subrecipients)	588	2,016,055	
93.323	COVID-19, Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (\$41,657,362 provided to subrecipients)	588	54,736,199	56,752,254
93.324	State Health Insurance Assistance Program	216	585,987	585,987
93.334	The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels (\$38,834 provided to subrecipients)	588	245,271	245,271
93.336	Behavioral Risk Factor Surveillance System (\$190,309 provided to subrecipients)	588	313,974	313,974
93.354	COVID-19, Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (\$1,561,763 provided to subrecipients)	588	2,228,958	2,228,958
93.366	State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes (\$123,699 provided to subrecipients)	588	345,650	345,650
93.369	ACL Independent Living State Grants	283	360,598	360,598
93.387	National and State Tobacco Control Program (\$152,049 provided to subrecipients)	588	1,233,931	1,233,931
93.391	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises (\$5,845,918 provided to subrecipients)	588	7,738,607	7,738,607
93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health (Passed through Council of State & Territorial Epidemiologists; NU38OT00297) (\$90,997 provided to subrecipients)	588	151,156	
93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health (Passed through The Nemours Foundation: NU38OT000304) (\$73,450 provided to subrecipients)	588	120,832	
93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health (Passed through National Association of Chronic Disease Directors; NU38OT000286) (\$1,240 provided to subrecipients)	588	13,150	285,138
93.426	Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke (\$1,052,728 provided to subrecipients)	588	1,882,880	1,882,880
93.436	WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN) (\$356,772 provided to subrecipients)	588	639,923	639,923
93.471	Title IV-E Kinship Navigator Program (\$66,499 provided to subrecipients)	401	66,499	66,499
93.472	Title IV-E Prevention Program (\$74,929 provided to subrecipients)	401	4,674,604	4,674,604
93.478	Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees (\$3,000 provided to subrecipients)	588	85,900	85,900



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<u>U.S. Department of Health and Human Services (continued)</u>				
93.498	COVID-19, Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	407	2,130,878	
93.498	COVID-19, Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	409	1,466,049	
93.498	COVID-19, Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	412	816,927	
93.498	COVID-19, Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	671	4,847,353	9,261,207
93.499	Low Income Household Water Assistance Program (\$ 5,124,085 provided to subrecipients)	379	5,199,954	5,199,954
93.556	MaryLee Allen Promoting Safe and Stable Families Program (\$2,651,211 provided to subrecipients)	401	4,219,884	4,219,884
93.558	Temporary Assistance for Needy Families (\$28,788,905 provided to subrecipients)	401	69,901,942	69,901,942
93.563	Child Support Enforcement (\$1,106,886 provided to subrecipients)	401	39,210,995	39,210,995
93.564	Child Support Enforcement Research	401	200,059	200,059
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs (\$193,843 provided to subrecipients)	401	2,143,585	2,143,585
93.568	Low-Income Home Energy Assistance (\$99,101,134 provided to subrecipients)	379	99,171,103	99,171,103
93.569	Community Services Block Grant (\$10,587,093 provided to subrecipients)	379	10,887,986	10,887,986
93.586	State Court Improvement Program	444	461,955	461,955
93.590	Community-Based Child Abuse Prevention Grants (\$496,096 provided to subrecipients)	401	514,526	514,526
93.597	Grants to States for Access and Visitation Programs (\$91,244 provided to subrecipients)	401	91,244	91,244
93.599	Chafee Education and Training Vouchers Program (ETV)	401	1,191,726	1,191,726
93.603	Adoption and Legal Guardianship Incentive Payments (\$180,000 provided to subrecipients)	401	1,527,210	1,527,210
93.630	Developmental Disabilities Basic Support and Advocacy Grants (\$392,739 provided to subrecipients)	401	1,126,493	1,126,493
93.643	Children's Justice Grants to States (\$2,300 provided to subrecipients)	401	205,161	205,161
93.645	Stephanie Tubbs Jones Child Welfare Services Program (\$1,832,186 provided to subrecipients)	401	2,896,574	2,896,574
93.658	Foster Care Title IV-E (\$7,763,189 provided to subrecipients)	401	19,309,880	19,309,880
93.659	Adoption Assistance (\$3,191,937 provided to subrecipients)	401	51,471,544	51,471,544
93.665	COVID-19, Emergency Grants to Address Mental and Substance Use Disorders During COVID-19 (\$1,195,116 provided to subrecipients)	588	1,345,877	1,345,877
93.667	Social Services Block Grant (\$13,678,600 provided to subrecipients)	401	28,306,338	28,306,338
93.669	Child Abuse and Neglect State Grants (\$69,900 provided to subrecipients)	401	869,380	869,380
93.671	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services (\$2,078,424 provided to subrecipients)	112	2,078,424	
93.671	COVID-19, Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services (\$48,808 provided to subrecipients)	112	48,808	2,127,232
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood (\$2,240,365 provided to subrecipients)	401	3,466,329	3,466,329
93.747	Elder Abuse Prevention Interventions Program (\$60,283 provided to subrecipients)	401	718,702	718,702
93.761	Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health (PPHF) (\$77,825 provided to subrecipients)	297	104,205	104,205
93.767	Children's Health Insurance Program (\$43,542 provided to subrecipients)	401	135,783,983	135,783,983
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	427	283,884	283,884
93.788	Opioid STR (\$4,491,597 provided to subrecipients)	588	8,387,552	8,387,552
93.791	Money Follows the Person Rebalancing Demonstration	401	7,720,031	7,720,031
93.800	Organized Approaches to Increase Colorectal Cancer Screening (\$512,617 provided to subrecipients)	588	876,601	876,601
93.870	Maternal, Infant and Early Childhood Home Visiting Grant (\$5,137,455 provided to subrecipients)	588	5,810,731	5,810,731
93.889	National Bioterrorism Hospital Preparedness Program (\$1,305,732 provided to subrecipients)	588	2,096,816	
93.889	COVID-19, National Bioterrorism Hospital Preparedness Program (\$423,951 provided to subrecipients)	588	423,951	2,520,767
93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations (\$1,977,898 provided to subrecipients)	588	2,740,926	2,740,926
93.913	Grants to States for Operation of State Offices of Rural Health (\$72,600 provided to subrecipients)	588	238,257	238,257
93.917	HIV Care Formula Grants (\$4,184,437 provided to subrecipients)	588	4,907,172	
93.917	COVID-19, HIV Care Formula Grants (\$4,786,167 provided to subrecipients)	588	5,871,688	10,778,860
93.940	HIV Prevention Activities Health Department Based (\$785,085 provided to subrecipients)	588	1,422,405	1,422,405
93.945	Assistance Programs for Chronic Disease Prevention and Control (\$11,750 provided to subrecipients)	588	51,488	51,488

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30,2022

AL Number	Federal Department / Program Name	State Agency (see pg 52)	Federal Expenditures/ Disbursements/ Issuances	Totals by AL Number/Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs (\$26,386 provided to subrecipients)	588	170,126	170,126
93.958	Block Grants for Community Mental Health Services (\$4,661,933 provided to subrecipients)	401	7,063,833	7,063,833
93.959	Block Grants for Prevention and Treatment of Substance Abuse (\$13,331,666 provided to subrecipients)	588	15,575,049	15,575,049
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants (\$233,258 provided to subrecipients)	588	787,490	
93.977	COVID-19 - Sexually Transmitted Diseases (STD) Prevention and Control Grants (\$817,038 provided to subrecipients)	588	983,640	1,771,130
93.982	Mental Health Disaster Assistance and Emergency Mental Health (\$2,508,894 provided to subrecipients)	401	3,017,958	3,017,958
93.991	Preventive Health and Health Services Block Grant (\$213,752 provided to subrecipients)	588	1,690,528	1,690,528
93.994	Maternal and Child Health Services Block Grant to the States (\$4,651,133 provided to subrecipients)	588	6,180,470	6,180,470
<u>Aging Cluster:</u>				
93.044	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers (\$4,172,728 provided to subrecipients)	297	4,237,146	
93.044	COVID-19, Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers (\$231,605 provided to subrecipients)	297	231,605	
			<u>4,468,751</u>	
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services (\$7,880,823 provided to subrecipients)	297	8,565,562	
93.045	COVID-19, Special Programs for the Aging, Title III, Part C, Nutrition Services (\$974,490 provided to subrecipients)	297	974,490	
			<u>9,540,052</u>	
93.053	Nutrition Services Incentive Program (\$1,349,136 provided to subrecipients)	297	1,349,136	15,357,939
<u>CCDF Cluster:</u>				
93.575	Child Care and Development Block Grant (\$58,289,298 provided to subrecipients)	401	263,622,819	
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund (\$553,559 provided to subrecipients)	401	35,408,596	299,031,415
<u>Head Start Cluster:</u>				
93.600	Head Start	282	134,108	134,108
<u>Medicaid Cluster:</u>				
93.775	State Medicaid Fraud Control Units	427	707,127	
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	427	6,009,952	
93.777	COVID-19, State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	427	316,678	
			<u>6,326,630</u>	
93.778	Medical Assistance Program (\$3,038,615 provided to subrecipients)	401	4,839,463,685	
93.778	ARRA - Medical Assistance Program	401	1,118,193	
93.778	Medical Assistance Program	427	3,648,707	
			<u>4,844,230,585</u>	4,851,264,342
Total U.S. Department of Health and Human Services			<u>5,905,924,924</u>	<u>5,905,924,924</u>
<u>Corporation for National and Community Services</u>				
94.002	Retired and Senior Volunteer Program	297	476,212	476,212
94.003	State Commissions	269	272,511	272,511
94.006	AmeriCorps (\$6,175,806 provided to subrecipients)	269	6,733,716	
94.006	AmeriCorps	284	226,182	6,959,898
94.008	Commission Investment Fund (\$9,380 provided to subrecipients)	269	210,571	210,571
94.013	Volunteers in Service to America	269	329,762	329,762
94.020	CNCS Disaster Response Cooperative Agreement	269	39,616	39,616
94.021	Volunteer Generation Fund (\$154,985 provided to subrecipients)	269	320,168	320,168
Total Corporation for National and Community Services			<u>8,608,738</u>	<u>8,608,738</u>

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30,2022

AL Number	Federal Department / Program Name	State Agency (see pg 52)	Federal Expenditures/ Disbursements/ Issuances	Totals by AL Number/Cluster
<u>Executive Office of the President</u>				
95.001	High Intensity Drug Trafficking Areas Program (\$2,132,819 provided to subrecipients)	595	3,610,878	3,610,878
Total Executive Office of the President			<u>3,610,878</u>	<u>3,610,878</u>
<u>Social Security Administration</u>				
<u>Disability Insurance/SSI Cluster:</u>				
96.001	Social Security Disability Insurance	131	312,602	
96.001	Social Security Disability Insurance	283	28,931,772	
			<u>29,244,374</u>	<u>29,244,374</u>
Total Social Security Administration			<u>29,244,374</u>	<u>29,244,374</u>
<u>U.S. Department of Homeland Security</u>				
97.008	Non-Profit Security Program (\$93,884 paid to subrecipients)	583	93,884	93,884
97.012	Boating Safety Financial Assistance	542	1,273,858	1,273,858
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	542	139,356	139,356
97.029	Flood Mitigation Assistance (\$112,395 paid to subrecipients)	583	177,746	177,746
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters) (\$117,737,757 provided to subrecipients)	583	129,800,032	
97.036	COVID-19, Disaster Grants - Public Assistance (Presidentially Declared Disasters) (\$31,361,114 provided to subrecipients)	583	41,436,430	171,236,462
97.039	Hazard Mitigation Grant (\$9,806,635 provided to subrecipients)	583	10,478,643	
97.039	COVID-19, Hazard Mitigation Grant	583	73,211	10,551,854
97.041	National Dam Safety Program	542	288,805	288,805
97.042	Emergency Management Performance Grants (\$2,506,546 provided to subrecipients)	583	4,991,961	
97.042	COVID-19, Emergency Management Performance Grants (\$716,708 provided to subrecipients)	583	1,163,153	6,155,114
97.043	State Fire Training Systems Grants	595	562,918	562,918
97.045	Cooperating Technical Partners	542	1,550,224	1,550,224
97.047	BRIC: Building Resilient Infrastructure and Communities (\$4,096,785 provided to subrecipients)	583	4,346,722	4,346,722
97.050	Presidentially Declared Disaster Assistance to Individuals and Households - Other Needs	309	9,778	9,778
97.067	Homeland Security Grant Program (\$2,817,773 provided to subrecipients)	583	5,154,403	5,154,403
97.088	Disaster Assistance Projects	401	1,440	1,440
Total U.S. Department of Homeland Security			<u>201,542,564</u>	<u>201,542,564</u>
Total Federal Financial Assistance			<u>\$ 12,410,446,674</u>	<u>\$ 12,410,446,674</u>

**State of Iowa**

## Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2022

### (1) Significant Accounting Policies

#### A. Reporting Entity

The reporting entity includes all State departments and other entities included in the State's Annual Comprehensive Financial Report, except for the Iowa Finance Authority, the University of Iowa Center for Advancement and Affiliate, the Iowa State University Foundation, the University of Northern Iowa Foundation, the University of Iowa Research Foundation and the University of Iowa Health System, which are discretely presented component units, the Tobacco Settlement Authority, Iowa PBS Foundation and the Iowa Public Radio, Inc. which are blended component units as they were audited by other auditors. The reporting entity also excludes the University Funds, which are reported as a major Enterprise Fund as their single audits are reported under separate cover.

#### B. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the State of Iowa under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2, U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Programs listed in the Assistance Listing (AL) are so identified. Programs not in the AL are identified as other federal assistance.

In accordance with the Uniform Guidance, federal financial assistance is defined as assistance which non-federal entities receive or administer in the form of grants, cooperative agreements, non-cash contributions or donations of property (including donated surplus property), direct appropriations, food commodities, loans, loan guarantees, interest subsidies, insurance and other assistance, but does not include amounts received as reimbursement for services rendered to individuals.

Because the Schedule presents only a selected portion of the operations of the State of Iowa, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the State of Iowa.

Type A programs, as defined by Uniform Guidance, are those programs for the State of Iowa which exceeded \$30,000,000 in federal awards expended during the year ended June 30, 2022.

#### C. Basis of Accounting

Expenditures reported on the Schedule are presented on the modified accrual basis of accounting except for the Enterprise, Unemployment Benefits Funds which is presented on the accrual basis. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

#### D. Indirect Cost Rate

Except for the agencies identified, the State of Iowa uses a federally negotiated indirect cost rate. Three State agencies, the Department of Justice, the Sixth Judicial District and Iowa PBS, have elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2022

E. 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, 2022	Inventory June 30, 2022
Commodities	\$ 18,930,011	2,203,211
Vaccines	41,165,016	132,043

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 23.34% of the property's original acquisition value, which was provided by the U.S. General Services Administration. This property was not reported in the State's Annual Comprehensive Financial Report.

**(3) Federally Funded Loan Programs**

Loan balances, including American Recovery and Reinvestment Act of 2009 (ARRA) related balances, of federally funded loan programs at June 30, 2022 were as follows:

AL No.	June 30, 2022	Outstanding Loans
14.228	Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii	\$ 39,265,406
66.458	Capitalization Grants for Clean Water State Revolving Funds, net of \$2,960,647 of forgivable loans	1,805,661,463*
66.458	ARRA - Capitalization Grants for Clean Water State Revolving Funds	6,656,516
66.468	Capitalization Grants for Drinking Water State Revolving Funds, net of \$3,590,373 of loan losses.	521,506,553*
66.468	ARRA - Capitalization Grants for Drinking Water State Revolving Funds	3,007,000

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

**(4) Unemployment Insurance**

Unemployment insurance expenditures for the year ended June 30, 2022, reported as AL No. 17.225, include the following:

Federal funds	\$ 106,846,255
State funds	<u>477,756,449</u>
Total	<u>\$ 584,602,704</u>

## Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2022

### **(5) Subsequent Events**

The Iowa Department of Human Services (DHS) is subject to various federal audits and reviews performed each year. As the audits and reviews are finalized, the impact is reflected in the State's financial statements. Obligations related to audits and reviews not yet complete, if any, are undeterminable at this time.

Effective July 1, 2022, DHS is beginning the process of consolidating with the Iowa Department of Public Health. The new agency will be named the Iowa Department of Health and Human Services. The alignment process will span over the 2023 and 2024 fiscal years.

Food & Nutrition Services (FNS) in the Mountain Plains Regional Office conducted a review of food assistance cases. For FY2019, FNS has determined that there is a 95% statistical probability that Iowa's payment error rate of 12.47% exceeds 105% of the national performance measure. FY2019 is the third consecutive year that Iowa has exceeded 105% of the national performance measure. Consequently, a liability amount of \$2,776,840 is being established for Iowa for FY2019. Iowa intends to settle with FNS by designating 50% of the liability amount for new investment in approved activities to improve administration of the Supplemental Nutritional Assistance Program (SNAP). According to the approved plan, the Federal FY2019 50% new investment should be completed by September 2022. The remaining liability was waived by FNS during FY2020 due to suspension of certain quality control regulatory requirements. For Federal FY2021, FNS did not issue a national error rate and hence liability amount was not assessed.

On April 7, 2022, the Office of the Governor of Iowa announced that the state intends to close Glenwood Resource Center in 2024. Glenwood Resource Center provides residential care and other services for Iowans with intellectual developmental disabilities. Over the next two years, Glenwood Resource Center will continue to provide care for its residents while working with their guardians and families to transition them to community placements or the Woodward Resource Center.

During State fiscal year 2023, the Iowa Economic Development Authority provided funding to a wide variety of businesses, nonprofits and housing developers to assist the state's economy with the continued recovery from the effects of COVID-19. This included funding both large and small manufacturers to assist them with upgrading their technology processes and automation; enabling nonprofits to return to pre-pandemic level of services; development of downtown housing to assist with workforce attraction and the continued effort to jump-start Iowa's tourism industry via the spring advertising campaign. Total funding during this period was just over \$19.5 million.

During the 2023 legislative session, SF 514 and SF 513 were passed by the Legislature and signed by the Governor. Both bills dealt with alignment of state government, strategically aligning executive branch structure, operations, and personnel to elevate service, improve efficiency, and reduce the total number of cabinet-level departments from 37 to 16.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2022

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

- (a) Unmodified opinions were issued on the financial statements prepared in accordance with U.S. generally accepted accounting principles.
- (b) Significant deficiencies and material weaknesses in internal control over financial reporting were disclosed by the audit of the financial statements. These are reported in the State of Iowa's report on internal control over financial reporting, issued 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 the major programs were disclosed by the audit of the financial statements, none of which are considered to be material weaknesses.
- (e) The independent auditor's report on compliance for the major programs expressed an unmodified opinion for each major program.
- (f) The audit disclosed audit findings which are required to be reported in accordance with the Uniform Guidance, Section 200.516.
- (g) The major programs were as follows:
  - AL Number 10.557 – WIC Special Supplemental Nutrition Program for Women, Infants and Children
  - AL Number 17.225 – Unemployment Insurance
  - AL Number 20.509 – Formula Grants for Rural Areas and Tribal Transit Programs
  - AL Number 21.019 – Coronavirus Relief Fund
  - AL Number 21.027 – CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS
  - AL Number 84.425 – Education Stabilization Fund
  - AL Number 93.569 – Community Services Block Grant
  - AL Number 93.658 – Foster Care Title IV-E
  - AL Number 97.039 – Hazard Mitigation Grant



State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2022

Clustered Programs:

CDBG-Disaster Recovery Grants-Pub L 113-2 Cluster:

- AL Number 14.272 – National Disaster Resilience Competition

Fish and Wildlife Cluster:

- AL Number 15.605 – Sport Fish Restoration
- AL Number 15.611 – Wildlife Restoration and Basic Hunter Education

WIOA Cluster:

- AL Number 17.258 – WIOA Adult Program
- AL Number 17.259 – WIOA Youth Activities
- AL Number 17.278 – WIOA Dislocated Worker Formula Grants

CCDF Cluster:

- AL Number 93.575 – Child Care and Development Block Grant
- AL Number 93.596 – Child Care and Matching Funds or Child Care and Development Fund

Medicaid Cluster:

- AL Number 93.775 – State Medicaid Fraud Control Units
- AL Number 93.777 – State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare
- AL Number 93.778 – Medical Assistance Program

- (h) The dollar threshold used to distinguish between Type A and Type B programs was \$30,000,000.
- (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, 2022

**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, 2022

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

Federal Numbering System Example: 2022-001

- 2022 – Fiscal Year Finding reported in (i.e., Year Ended June 30, 2022).
- 001 – Comment Number.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2022

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

**U.S. Department of Labor**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**INTERNAL CONTROL DEFICIENCIES:**

**AL Number: 17.225 – Unemployment Insurance**

**AL Number: 17.225 – COVID-19, Unemployment Insurance**

**Agency Number: REEDMOD09, UI32599J20, UI340583I0, UI34496Y90, UI34496Y91, UI34715C80, UI34715CA0, UI34715CI0, UI34715KDO, UI34856CJO, UI35648DO0, UI35648JT0, UI35648JT1, UI35704B80, UI35704B90, UI35944JU0, UI37064KI0, UI37223PU0, UI37280MJ0, UI37280MK0**

**Federal Award Year: 2019, 2020, 2021, 2022**

**Prior Year Single Audit Report Finding Number: N/A**

**Iowa Department of Workforce Development**

**AL Number: WIOA Cluster**

**Agency Number: AA33229L70, AA33229L90, AA33229LN0, AA33229R70, AA33229R90, AA347683L0, AA347685P0, AA34768V90, AA34768VQ0, AA34768VSO, AA36319D90, AA36319DQ0, AA36319E10, AA36319KY0, AA36319LA0**

**Federal Award Year: 2020, 2021, 2022**

**Prior Year Single Audit Report Finding Number: N/A**

**Iowa Department of Workforce Development**

**2022-001**

Payroll Distribution

Criteria – The Uniform Guidance, Part 200.430(i), states “Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed.” These records must, “Support the distribution of the employee’s salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.” Also, “Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes, provided that: The system for establishing the estimates produces reasonable approximations of the activity actually performed; significant changes in the corresponding work activity (as defined by the non-Federal entity’s written policies) are identified and entered into the records in a timely manner. Short term (such as one or two months) fluctuation between workload categories need not be considered as long as the distribution of salaries and wages is reasonable over the long term; and the non-Federal entity’s system of internal controls includes processes to review after-the-fact interim charges made to a Federal award based on budget estimates. All necessary adjustment must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated.”

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2022

Condition – The Department uses budget estimates to establish interim rates to allocate payroll costs to be used for Department budgeting and to provide employees with an estimate of time which is expected of them for their assigned programs. The Department has informed employees they are to report the actual time worked on each program code associated with a specific Federal, non-Federal, indirect or cost allocation program. After the January 20, 2022 pay period, a corrective disbursement entry was not prepared in the state accounting system to adjust the estimated time by program to the actual time as reported in the time reporting system.

Cause – The Department transitioned to a new payroll and time tracking system. A feature of the system was to allow for time entries to directly charge the respective grant or functions within the accounting ledger. This feature was not implemented into the payroll and time tracking system, as a result the Department established policies and procedures to require actual hours worked on program codes be assigned to their respective program codes in the state accounting system. Corrective disbursement entries were not performed for part of the fiscal year.

Effect – Payroll costs could be charged to the incorrect program code resulting in allocating costs incorrectly to all programs, including federal programs. The effect on individual programs is undeterminable.

Recommendation – The Department should review time reporting for the pay periods beginning after January 20, 2022, to the end of the fiscal year and determine if corrective disbursement entries are needed for all programs, including the federal programs. In addition, the Department should implement policies and procedures to ensure proper distribution of salary and wages.

Response and Corrective Action Planned – The Department has implemented a payroll policy and procedure, that requires staff to enter a work reporting code for time worked and addresses timelines in which correcting entries must be completed. The Department will review all pay periods during the time frame to determine if corrective disbursement entries need to be made to properly allocate actual time reported to their respective program codes. The Department will begin the process in October 2023.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2022

**AL Number: 17.225 – Unemployment Insurance**

**AL Number: 17.225 – Covid-19, Unemployment Insurance**

**Agency Number:** REEDMOD09, UI32599J20, UI340583I0, UI34496Y90, UI34496Y91, UI34715C80, UI34715CA0, UI34715CI0, UI34715KD0, UI34856CJ0, UI35648D00, UI35648JT0, UI35648JT1, UI35704B80, UI35704B90, UI35944JU0, UI37064KI0, UI37223PU0, UI37280MJ0, UI37280MK0

**Federal Award Year:** 2019, 2020, 2021, 2022

**Prior Year Single Audit Report Finding Number:** N/A

**Iowa Department of Workforce Development**

**AL Number: WIOA Cluster**

**Agency Number:** AA33229L70, AA33229L90, AA33229LNO, AA33229R70, AA33229R90, AA347683L0, AA347685P0, AA34768V90, AA34768VQ0, AA34768VS0, AA36319D90, AA36319DQ0, AA36319E10, AA36319KY0, AA36319LA0

**Federal Award Year:** 2020, 2021, 2022

**Prior Year Single Audit Report Finding Number:** N/A

**Iowa Department of Workforce Development**

**2022-002**

Allocable Costs

Criteria – The Uniform Guidance, Part 200.405(a), states “A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received. This standard is met if the cost: is incurred specifically for the Federal award; benefits both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods; and is necessary to the overall operation of the non-Federal entity and is assignable in part to the Federal award in accordance with the principles in this subpart.” Uniform Guidance, Part 200.405(a) states, “Direct cost allocation principles: If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost should be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then the costs may be allocated or transferred to benefitted projects on any reasonable documented basis.”

Condition – The Department has established program codes to allocate costs to both Federal and non-Federal programs. The allocation of the expenditures charged to these program codes is based on a combination of square footage and actual time reported on Federal and non-Federal programs. Department policies require rates to be updated quarterly. The rates were not updated quarterly after December 14, 2021, for the fiscal year ending June 30, 2022.

Cause – The Department transitioned to a new payroll system and policies and procedures to identify time reporting requirements for staff and report capabilities were not in place to properly allocate costs.

Effect – Allocable costs could be charged to the incorrect program code, resulting in allocating costs incorrectly to all programs, including federal programs. The effect on individual programs is undeterminable.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2022

Recommendation – The Department should establish policies and procedures to properly allocate costs. In addition, the Department should review the allocable rates used during the period and determine if corrective disbursement entries are needed for all programs, including federal programs.

Response and Corrective Action Planned – The Department will review allocable rates during the time frame to determine if corrective disbursement entries are needed to their respective program codes. The Department will begin the process in October 2023. The Department will also revise, and update policies and procedures related to allocable costs based on time entries.

Conclusion – Response accepted.

**AL Number: 17.225 – Unemployment Insurance**

**AL Number: 17.225 – COVID-19, Unemployment Insurance**

**Agency Number: REEDMOD09, UI32599J20, UI340583IO, UI34496Y90, UI34496Y91, UI34715C80, UI34715CA0, UI34715CIO, UI34715KD0, UI34856CJ0, UI35648DO0, UI35648JT0, UI35648JT1, UI35704B80, UI35704B90, UI35944JU0, UI37064KIO, UI37223PU0, UI37280MJ0, UI37280MK0**

**Federal Award Year: 2019, 2020, 2021, 2022**

**Prior Year Single Audit Report Finding Number: 2021-003**

**Iowa Department of Workforce Development**

**2022-003**

IRS 940 Match

Criteria – Uniform Guidance Compliance Supplement states, “States are required to annually certify for each taxpayer the total amount of contributions required to be paid under state law for the calendar year and the amounts and dates of such payments in order for the taxpayer to be allowed the credit against the FUTA (Federal Unemployment Tax Act) tax (26 CFR sections 31.3302(a)-3(a)). In order to accomplish this certification, states annually perform a match of employer tax payments with credit claimed for these payments on the employer’s IRS 940 FUTA tax form.”

The Internal Revenue Service (IRS) sends the Department a secure file typically in October of each year following the prior calendar year. Taxes received for calendar year ending December 31, 2020, were received in October 2021. IWD must certify and respond to each Federal Employer Identification Number even if there is no discrepancy.

The Department is also required to send back to the IRS the Federal Non-Filers file. This file lists all employers that filed with the state but did not file an IRS 940 FUTA tax form. Both the Certification file and the Non-Filers file must be sent back to the Internal Revenue Service by January 31, 2022. The Certification file is used to assign discrepancies to field auditors to determine the disposition of the discrepancy identified. The Department’s policy is designed to review each individual case within 180 days.

Condition – The Department did not submit the Certification file by January 31, 2022. In addition, fourteen of fifty-four discrepancies were not resolved at the time of testing and thirty-three of fifty-four were not resolved until after 180 days.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2022

Cause – Due to a massive influx of claims beginning March of 2020 through December 2021, staff members from all bureaus, including investigations and field audit, were directed to assist with pandemic related claims. This included claims processing, answering phone calls on the customer service line and conducting two party fact-findings, and assisting in completing employer registrations. Because investigations staff were required to work these areas, normal investigations work, including monitoring the IRS 940 match report, was delayed. As a result, Iowa did not input the 2021 IRS 940 file into its system, so a match was not run, and workflows were not generated in order to create and send a certification file.

Effect – The Department did not send the certification file by January 31, 2022, as required. In addition, discrepancies were not resolved in a timely manner.

Recommendation – The Department should develop policies and procedures to ensure compliance with the IRS 940 match requirement and certify the amounts contributed annually by January 31. In addition, the Department should follow the established policies and procedures to ensure discrepancies are followed up within 180 days.

Response and Corrective Action Planned – The Department will follow policies and procedures in place for fiscal year 2023, to certify the amounts contributed annually and ensure discrepancies are followed up within 180 days.

Conclusion – Response accepted.

**AL Number: 17.225 – Unemployment Insurance**

**AL Number: 17.225 – COVID-19, Unemployment Insurance**

**Agency Number: REEDMOD09, UI32599J20, UI340583I0, UI34496Y90, UI34496Y91, UI34715C80, UI34715CA0, UI34715CI0, UI34715KD0, UI34856CJ0, UI35648D00, UI35648JT0, UI35648JT1, UI35704B80, UI35704B90, UI35944JU0, UI37064KI0, UI37223PU0, UI37280MJ0, UI37280MK0**

**Federal Award Year: 2019, 2020, 2021, 2022**

**Prior Year Single Audit Report Finding Number: 2021-004**

**Iowa Department of Workforce Development**

**2022-004**

Cash Management Improvement Act

Criteria – Effective cash management procedures provide for minimizing the amount of time between the drawdown/request for federal funds and the disbursement of those funds by the Department. Effective cash management also minimizes the amount of state and other federal funds used to supplant programs until federal funds are received. Generally, a maximum of three days is considered acceptable between the receipt of federal funds and the disbursement of those funds.

Condition – A review of the Department’s records identified cash balances averaged approximately \$28.5 million and were greater than a significant amount of approximately \$9.5 million for the fiscal year.

Cause – Although procedures have been established to draw federal funds only in amounts sufficient to cover current needs, the Department did not review or update procedures to account for federal draws associated with pandemic related administrative programs and unemployment benefits.



State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2022

Effect – Failure to follow procedures resulted in Department employees not detecting the error in the normal course of performing their assigned duties.

Recommendation – The Department should follow established procedures to ensure federal funds are drawn only 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 implemented a revised cash management policy for federal programs. Included in the policy and procedure are reviews of ledger activity, instances in which federal programs reflect excess cash on hand and immediate review of the programs revenues and expenditures is performed. In addition, federal funds drawn that exceed defined thresholds require additional approval from the Accounting and Finance Bureau Chiefs and or the Department’s Chief Financial Officer.

Conclusion – Response accepted.

**AL Number: 17.225 – Unemployment Insurance**

**AL Number: 17.225 – COVID-19, Unemployment Insurance**

**Agency Number: REEDMOD09, UI32599J20, UI34058310, UI34496Y90, UI34496Y91, UI34715C80, UI34715CA0, UI34715CI0, UI34715KD0, UI34856CJ0, UI35648DO0, UI35648JT0, UI35648JT1, UI35704B80, UI35704B90, UI35944JU0, UI37064KI0, UI37223PU0, UI37280MJ0, UI37280MK0**

**Federal Award Year: 2019, 2020, 2021, 2022**

**Prior Year Single Audit Report Finding Number: N/A**

**Iowa Department of Workforce Development**

**2022-005**

Employment and Training Administration (ETA) Reports

Criteria – The Uniform Guidance, Part 200.303, requires the Department establish and maintain effective internal control over the federal award which provides reasonable assurance the Department is managing the federal award in compliance with federal statutes, regulations, and the terms of the federal award. The ETA 9130, Financial Status Report, UI Program, “Employment Service and Unemployment Insurance Programs”, is the quarterly summary of program and administrative expenditures. All ETA grantees are required to submit quarterly financial reports for each grant award, including standard program and pilot, demonstration, and evaluation projects. A separate ETA 9130 is submitted for each of the following: Unemployment Insurance, Pandemic Emergency Unemployment Compensation, Pandemic Unemployment Assistance Administration, Trade Adjustment Assistance/Reemployment Trade Adjustment Assistance and UI Projects. U.S. Department of Labor Employment and Training Administration Financial Report Instructions requires the report to be submitted electronically no later than 45 calendar days after each specified reporting period. A closeout report is required to be submitted no later than 90 calendar days after the grant end date.

Condition – Six of eleven reports tested were not independently reviewed and one report was submitted five days late.

Cause – Although procedures have been established to require independent review and approval of the ETA 9130 reports be documented and retained, this review was not always documented. In addition, Department procedures have not been established to ensure reports are submitted timely.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2022

Effect – The lack of a documented review of the ETA 9130 reports increases the risk for undetected reporting errors or misstatements. In addition, the lack of established policies and procedures resulted in the late submission of one quarterly report.

Recommendation – The Department should follow the established policies and procedures to ensure reports are independently reviewed and approved by an independent person who is knowledgeable about the program. This independent review should be documented by the reviewer’s signature or initials and date of review prior to submission. In addition, the Department should establish policies and procedures to ensure reports are submitted timely in accordance with UI Reports Handbook.

Response and Corrective Action Planned – The Department has implemented a procedure to ensure ETA 9130 reports are filed timely and evidence of review is present on supporting documentation. Effective March 31, 2023, U.S. Department of Labor transitioned ETA 9130 reporting to Payment Management System, a feature of this is automatic logging of a user’s identify for submittal and users identify for grantee certification.

Conclusion – Response accepted.

**AL Number: 17.225 – Unemployment Insurance**

**AL Number: 17.225 – COVID-19, Unemployment Insurance**

**Agency Number: REEDMOD09, UI32599J20, UI340583I0, UI34496Y90, UI34496Y91, UI34715C80, UI34715CA0, UI34715CI0, UI34715KD0, UI34856CJ0, UI35648DO0, UI35648JT0, UI35648JT1, UI35704B80, UI35704B90, UI35944JU0, UI37064KI0, UI37223PU0, UI37280MJ0, UI37280MK0**

**Federal Award Year: 2019, 2020, 2021, 2022**

**Prior Year Single Audit Report Finding Number: 2021-008**

**Iowa Department of Workforce Development**

**2022-006**

Employment and Training Administration (ETA) Reports

Criteria – The Uniform Guidance, Part 200.303, requires the Department establish and maintain effective internal control over the federal award which provides reasonable assurance the Department is managing the federal award in compliance with federal statutes, regulations and the terms of the federal award. The ETA 191 report, “Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Service members”, is the quarterly summary of unemployment compensation expenditures and adjustments and the total amount of benefits paid to claimants of each federal and military agency. Unemployment Insurance (UI) Reports Handbook No. 401 requires the report to be submitted electronically to the Employment and Training Administration of the U.S. Department of Labor by the 25th of the month following the close of the quarter.

Condition – Two of the four quarterly reports were submitted between one and eight days late.

Cause – Department procedures were not established in fiscal year 2022 to ensure reports are submitted timely. The Department also utilizes a database to identify unemployment compensation paid to Federal Employees and Ex-Service members. For the June 2022 ETA 191, the database was not available to the Department until after the ETA 191’s due date.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2022

Effect – The lack of established policies and procedures resulted in the late submission of quarterly reports.

Recommendation – The Department should establish policies and procedures to ensure reports are submitted timely in accordance with UI Reports Handbook.

Response and Corrective Action Planned – A policy and procedure has been established for reporting and filing the ETA 191. Included in the procedure is a requirement to submit the report to the Chief Financial Officer for review and approval. Evidence of review and transmittal is documented via email confirmation to the Accountant 3 responsible for preparing the ETA 191. Review and approval of the ETA 191 is required to be completed prior to the reports due date. After transmittal to DOL of the ETA 191; a copy with supporting documentation is made available to the Unemployment Division Administrator.

Conclusion – Response accepted.

**AL Number: 17.225 – Unemployment Insurance**

**AL Number: 17.225 – COVID-19, Unemployment Insurance**

**Agency Number: REEDMOD09, UI32599J20, UI340583I0, UI34496Y90, UI34496Y91, UI34715C80, UI34715CA0, UI34715CI0, UI34715KD0, UI34856CJ0, UI35648DO0, UI35648JT0, UI35648JT1, UI35704B80, UI35704B90, UI35944JU0, UI37064KI0, UI37223PU0, UI37280MJ0, UI37280MK0**

**Federal Award Year: 2019, 2020, 2021, 2022**

**Prior Year Single Audit Report Finding Number: 2021-009**

**Iowa Department of Workforce Development**

**2022-007**

Employment and Training Administration (ETA) Reports

Criteria – The Uniform Guidance, Part 200.303, requires the auditee establish and maintain effective internal control over the federal award which provides reasonable assurance the auditee is managing the federal award in compliance with federal statutes, regulations and the terms of the federal award. The ETA 9050 report, “Time Lapse of All First Payments Except Workshare”, provides information on the time it takes, states to pay benefits to claimants for the first compensable week of unemployment. The ETA 9052 report, “Nonmonetary Determination Time Lapse Detection”, provides information on the time it takes, states to issue nonmonetary determinations from the date the issues are first detected by the agency. The ETA 9055 report, “Appeals Case Aging”, provides information on the inventory of lower authority and higher authority single claimant appeals cases that have been filed but not decided. Appeals case aging provides information about the number of days from the date an appeal was filed through the end of the month covered by the report. Also included are the average and median ages of the pending single claimant appeals cases.

The UI Reports Handbook No. 401 requires the reports to be submitted on the 20th of the month following the month to which the data relates.

Condition – Supporting documentation for the monthly reports was not retained. Reports submitted were not reviewed and approved by an independent person for propriety prior to submission.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2022

Cause – Department procedures have not been established to retain supporting documentation for the data fields in the report. In addition, Department procedures have not been established to require documentation the reports were independently reviewed and approved.

Effect – The lack of supporting documentation and a documented review of these reports increases the risk for undetected reporting errors or misstatements.

Recommendation – The Department should establish policies and procedures to ensure reports are submitted timely and the support for the preparation of the report is retained. The policies established should also ensure the quarterly reports are reviewed and approved by an independent person who is knowledgeable about the program and are submitted by the due date. This independent review should be documented by the reviewer’s signature or initials and date of review prior to submission.

Response and Corrective Action Planned – Procedures have been established for transmitting the ETA 9050, 9052 and 9055 reports. Included in the procedures are where to retain the supporting data file and review of the report by the Division Administrator or Deputy Division Administrator prior to final transmission. The report must be returned with a signature and date prior to submitting the finalized reports to the Department of Labor within the reporting deadline.

Conclusion – Response accepted.

**AL Number: 17.225 – Unemployment Insurance.**

**AL Number: 17.225 – COVID-19, Unemployment Insurance**

**Agency Number: REEDMOD09, UI32599J20, UI340583IO, UI34496Y90, UI34496Y91,  
UI34715C80, UI34715CA0, UI34715CI0, UI34715KD0, UI34856CJ0,  
UI35648DO0, UI35648JT0, UI35648JT1, UI35704B80, UI35704B90,  
UI35944JU0, UI37064KI0, UI37223PU0, UI37280MJ0, UI37280MK0**

**Federal Award Year: 2019, 2020, 2021, 2022**

**Prior Year Single Audit Report Finding Number: N/A**

**Iowa Department of Workforce Development**

**2022-008**

Employment and Training Administration (ETA) Reports

Criteria – The Uniform Guidance, Part 200.303, requires the auditee establish and maintain effective internal control over the federal award which provides reasonable assurance the auditee is managing the federal award in compliance with federal statutes, regulation and the terms of the federal award. The ETA 2208A report, “Quarterly UI Contingency Report”, provides information on the number of staff years worked and paid for various UI program categories, and provides the basis for determining above-base entitlements. UI Reports Handbook No. 336 requires the report to be submitted electronically for each calendar quarter to the Employment and Training Administration of the U.S. Department of Labor within 30 days after the end of the reporting quarter to which it relates.

Condition – Three of four quarterly reports were submitted between one and nineteen days late. In addition, the Department indicated the reports submitted were reviewed and approved; however, we determined this review was not documented for one of four quarterly reports.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2022

Cause – Department procedures have not been established to ensure reports are submitted timely and to require the independent review and approval of the reports be documented.

Effect – The lack of a documented review of these reports increases the risk for undetected reporting errors or misstatements. In addition, the lack of established policies and procedures resulted in the late submission of the three reports.

Recommendation – The Department should establish policies and procedures to ensure reports are submitted timely in accordance with UI Reports Handbook. The policies established should also ensure the quarterly reports are reviewed and approved by an independent person who is knowledgeable about the program. This independent review should be documented by the reviewer's signature or initials and date of review prior to submission.

Response and Corrective Action Planned – A policy and procedures will be established for the quarter ending September 30, 2023, to ensure evidence of an independent review is documented by the reviewer's and date of the review prior to submission, within the reporting deadline. The ETA 2208A report will be reviewed by the Chief Financial Officer and will be evidenced by email approval prior to any future ETA 2208A submissions to the ETA.

Conclusion – Response accepted.

**AL Number: WIOA Cluster**

**Agency Number: AA33229L70, AA33229L90, AA33229LN0, AA33229R70, AA33229R90,  
AA347683L0, AA347685P0, AA34768V90, AA34768VQ0, AA34768VS0,  
AA36319D90, AA36319DQ0, AA36319E10, AA36319KY0, AA36319LA0**

**Federal Award Year: 2020, 2021, 2022**

**Prior Year Single Audit Report Finding Number: N/A**

**Iowa Department of Workforce Development**

**2022-009**

Employment and Training Administration (ETA) Reports

Criteria – The Uniform Guidance, Part 200.303, requires the auditee establish and maintain effective internal control over the federal award which provides reasonable assurance the auditee is managing the federal award in compliance with federal statutes, regulations and the terms of the federal award. The ETA 9130, Financial Status Report, is the quarterly summary of program and administrative expenditures. All ETA grantees are required to submit quarterly financial reports for each grant award which they operate, including standard program and pilot, demonstration and evaluation projects. U.S. Department of Labor Employment and Training Administration Financial Report Instructions requires the report to be submitted electronically no later than 45 calendar days after each specified reporting period. A closeout report is required to be submitted no later than 90 calendar days after the grant end date.

Condition – For 20 of 33 reports tested, reports were submitted between one and four days late. None of the 33 reports tested were independently reviewed.

In addition, for 15 of the 33 reports tested total expenditures did not agree with the state's accounting system. In total the reports were understated \$1,047,345, with ranges of an overstatement of \$54,130 to an understatement of \$382,430.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2022

For 11 of the 33 reports tested, administration expenditures did not agree with the state's accounting system. In total, the reports were understated \$240,290, with ranges of an overstatement of \$19,456 to an understatement of \$146,606.

Cause – The Department did not ensure the reconciliation of the state accounting system by program was performed, or the ETA 9130 reports were independently reviewed, were supported and documentation was retained.

Effect – The lack of a documented review of the ETA 9130 reports increases the risk for undetected reporting errors or misstatements. In addition, the lack of established policies and procedures resulted in late submission of quarterly reports and reporting errors.

Recommendation – The Department should establish policies and procedures to ensure reports are submitted timely in accordance with UI Reports Handbook. In addition, the Department should establish policies and procedures to ensure reports are reviewed and approved by an independent person who is knowledgeable about the program. This independent review should be documented by the reviewer's signature or initials and date of review prior to submission. Also, the Department should ensure expenditures are properly reported and a reconciliation to the state accounting system is performed.

Response and Corrective Action Planned – The Department has implemented a procedure to ensure ETA 9130 reports are filed timely and evidence of review is present on supporting documentation. Effective March 31, 2023, U.S. Department of Labor transitioned ETA 9130 reporting to Payment Management System, a feature of this is automatic logging of a user's identify for submittal and users identify for grantee certification. Specific to WIOA Title I programs, the department is reviewing procedures related to WIOA ETA 9130 filings, including reconciliation requirements of the WIOA Title I program, and reporting obligations and accruals.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2022

**AL Number: WIOA Cluster**

**Agency Number: AA33229L70, AA33229L90, AA33229LNO, AA33229R70, AA33229R90, AA347683L0, AA347685P0, AA34768V90, AA34768VQ0, AA34768VS0, AA36319D90, AA36319DQ0, AA36319E10, AA36319KY0, AA36319LA0**

**Federal Award Year: 2020, 2021, 2022**

**Prior Year Single Audit Report Finding Number: N/A**

**Iowa Department of Workforce Development**

**2022-010**

WIOA Participant Individual Record Layout (PIRL)

Criteria – The Uniform Guidance, Part 200.303, requires the Department establish and maintain effective internal control over the federal award which provides reasonable assurance the Department is managing the federal award in compliance with federal statutes, regulations and the terms of the federal award. The PIRL provides a streamlined data collection on the Workforce Innovation and Opportunity Act (WIOA) program activities and outcomes into a single streamlined reporting structure. The report captures information related to WIOA applicants, including WIOA participants who receive benefits and services across the program with a standardized set of data elements which includes information on participant demographics, types of services received and performance outcomes. The PIRL is intended to track information on WIOA activity on a “real time” basis for individuals from the point of WIOA eligibility determination through post-participation outcomes. Quarterly reports are to be submitted no later than 45 days after the end of each report quarter.

Condition – The PIRL report independent review was not documented.

Cause – Department procedures have not been established to require independent review and approval of the reports be documented.

Effect – The lack of a documented review of these reports increases the risk for undetected reporting errors or misstatements.

Recommendation – The Department should establish policies and procedures to ensure the quarterly reports are reviewed and approved by an independent person who is knowledgeable about the program. This independent review should be documented by the reviewer’s signature or initials and date of review prior to submission.

Response and Corrective Action Planned – We understand the Auditor's Office requirement for independent review. The same one file (PIRL file) includes multiple programs that includes but is not limited to Title I Adult, Dislocated Worker and Youth, Trade, etc. The State does do a formal Independent Review for the Trade program each quarter and many of these records are co-enrolled and include the same data elements for review. These are part of the same submission file (Trade and Title I are in the same PIRL file.) The State has also provided that numerous reviews of data do take place throughout each quarter and on an ongoing basis to include our data element validation process to ensure accurate reporting to the Department of Labor.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2022

The Department will receive the PIRL file and will ensure an independent review of the WIOA Title I related data elements is completed prior to submission. This review will be completed by a knowledgeable, independent staff person(s) by pulling a random sample of participants and reviewing the correct time frames and data elements are included in the file. After review, the independent reviewer will indicate evidence of the review through an electronic sign off using system tools of the random sample. This will ensure our data management system goals to improve efficiency and move toward a fully electronic system and record keeping.

Conclusion – Response accepted.

**AL Number: WIOA Cluster**

**Agency Number: AA33229L70, AA33229L90, AA33229LN0, AA33229R70, AA33229R90, AA347683L0, AA347685P0, AA34768V90, AA34768VQ0, AA34768VS0, AA36319D90, AA36319DQ0, AA36319E10, AA36319KY0, AA36319LA0**

**Federal Award Year: 2020, 2021, 2022**

**Prior Year Single Audit Report Finding Number: N/A**

**Iowa Department of Workforce Development**

**2022-011**

Federal Funding Accountability and Transparency Act Reporting

Criteria – The Uniform Guidance, Part 200.303, requires the Department establish and maintain effective internal control over the federal award which provides reasonable assurance the Department is managing the federal award in compliance with federal statutes, regulations and the terms of the federal award.

Under the requirements of the Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282), as amended by Section 6202 of Pub. L. No. 110-252, hereafter referred as the “Transparency Act” that are codified in 2 CFR Part 170, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).

Condition – The Department did not report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) for WIOA Cluster subrecipients.

Cause – The Department was unaware of the requirement until it was brought to their attention.

Effect – The Department was not in compliance with report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).

Recommendation – The Department should establish policies and procedures to ensure first-tier subawards of \$30,000 or more are reported to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Policies and procedures should ensure the reporting is reviewed and approved by an independent person who is knowledgeable about the program. This independent review should be documented by the reviewer’s signature or initials and date of review prior to submission.



State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2022

Response and Corrective Action Planned – The Department will establish policies and procedures to ensure first-tier subawards of \$30,000 or more are reported to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Policies and procedures will ensure the reporting is reviewed and approved by an independent person who is knowledgeable about the program. This independent review will be documented by the reviewer’s signature or initials and date of review prior to submission. The Department plans to begin this process in October 2023.

Conclusion – Response accepted.

**AL Number: WIOA Cluster**

**Agency Number: AA33229L70, AA33229L90, AA33229LN0, AA33229R70, AA33229R90,  
AA347683L0, AA347685P0, AA34768V90, AA34768VQ0, AA34768VS0,  
AA36319D90, AA36319DQ0, AA36319E10, AA36319KY0, AA36319LA0**

**Federal Award Year: 2020, 2021, 2022**

**Prior Year Single Audit Report Finding Number: N/A**

**Iowa Department of Workforce Development**

**2022-012**

Awards to Subrecipients

Criteria – The Uniform Guidance, Part 200.332 states, “All pass-through entities must: ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward.” Required information includes identification of whether the award is research and development (R&D) and the indirect cost rate for the federal award (including if the de minimis rate is charged) per Part 200.414.

Condition – For subawards the Department did not include identification of whether the award is R&D or the indirect cost rate for the federal award (including if the de minimis rate is charged) per Part 200.414.

Cause – The Department has not established policies and procedures to ensure all required information is included in the subaward to the subrecipients.

Effect – The information required in the subaward to subrecipients was not included due to the lack of policies and procedures.

Recommendation – The Department should establish policies and procedures to ensure all required information is included in the subaward to subrecipients as required by Uniform Guidance, Part 200.332.

Response and Corrective Action Planned – Effective October, 2023; new sub-awards and pass thru grant agreements will have elements specified in the respective agreement as required by Uniform Guidance, Part 200.332.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2022

**AL Number: WIOA Cluster**

**Agency Number: AA33229L70, AA33229L90, AA33229LN0, AA33229R70, AA33229R90, AA347683L0, AA347685P0, AA34768V90, AA34768VQ0, AA34768VS0, AA36319D90, AA36319DQ0, AA36319E10, AA36319KY0, AA36319LA0**

**Federal Award Year: 2020, 2021, 2022**

**Prior Year Single Audit Report Finding Number: N/A**

**Iowa Department of Workforce Development**

**2022-013**

Subrecipient Monitoring

Criteria – The Uniform Guidance, Part 200.332 states in part, “All pass-through entities must: evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring.” The Uniform Guidance, Part 200.332 also states, “All pass-through entities must: monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include reviewing financial and performance reports required by the pass-through entity, following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward and issuing a management decision for applicable audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by Part 200.521.”

The Uniform Guidance, Part 200.332 also states, “All pass-through entities must: Verify that every subrecipient is audited as required by Subpart F when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in Part 200.501.” and that “All pass-through entities must: consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records.”

Condition – The Department did not perform financial monitoring for eight of nine subrecipients tested.

For the eight where financial monitoring was not performed, we identified the following:

- The Department did not evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring.
- The Department did not monitor the activities of the subrecipient to ensure the subaward was used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward.
- The Department did not verify that every subrecipient is audited as required by Subpart F when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in Part 200.501.

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- The Department did not consider whether the results of the subrecipient's audits, on-site reviews or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records.

Cause – The Department has not established policies and procedures to ensure compliance with the Uniform Guidance, Part 200.332.

Effect – The Department is not in compliance with subrecipient monitoring as required by the Uniform Guidance, Part 200.332.

Recommendation – The Department should establish policies and procedures to ensure compliance with the Uniform Guidance, Part 200.332.

Response and Corrective Action Planned – The Department established policies and procedures to perform financial subrecipient monitoring for subawards related to WIOA and began that process in May of 2023. The Department is also enhancing its fiscal review process starting with funding requests from sub-recipients and partnering with WIOA Title I program staff to identify areas of risk. The monitoring will be performed to ensure compliance with WIOA and Uniform Guidance, Part 200.332.

Conclusion – Response accepted.

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**U.S. Department of the Treasury**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**INTERNAL CONTROL DEFICIENCIES:**

**AL Number: 21.027 – COVID 19, CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS**

**Agency Number: 309-AA2C-CCC, 30-AA2D-SYI**

**Federal Award Year: 2021**

**Prior Year Single Audit Report Finding Number: N/A**

**Iowa Department of Workforce Development – Passed through Iowa Department of Management**

**2022-014**

Awards to Subrecipients

Criteria – During fiscal year 2022, the Governor allocated Coronavirus State and Local Recovery Funds to the Department for Summer Youth Internship Projects to provide internship opportunities in high-demand fields for youth with barriers and/or at risk of not graduating. All projects include recruitment of youth at risk of not graduating and youth from underrepresented communities and/or from low-income households. The primary supported occupations include healthcare, construction-related trades, information technology, advanced manufacturing, and energy. The Healthy Childhood Environments: Child Care Challenge project was to create new childcare slots across the State and help communities improve their childcare options and bolster opportunities for Iowans to reenter the workforce. All the projects are designed to address childcare shortages and alleviate local childcare need.

The Uniform Guidance, Part 200.332 states, “All pass-through entities must: ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward.” Required information includes, in part, subrecipient's unique entity identifier, federal award identification number (FAIN), subaward budget period start and end date, identification of whether the award is research and development (R&D), and the indirect cost rate for the federal award (including if the de minimis rate is charged) per Part 200.414.

Condition – For the subawards provided, the Department did not include the subrecipient's unique entity identifier, FAIN, subaward budget period start and end date, identification of whether the award is R&D, and the indirect cost rate for the federal award (including if the de minimis rate is charged) per Part 200.414.

Cause – The Department has not established policies and procedures to ensure all required information is included in the subaward to the subrecipients.

Effect – The information required in the subaward to subrecipients was not included due to the lack of policies and procedures.

State of Iowa

Schedule of Findings and Questioned Costs

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Recommendation – The Department should establish policies and procedures to ensure all required information is included in the subaward to subrecipients as required by Uniform Guidance, Part 200.332.

Response and Corrective Action Planned – Effective August 2023, new sub-awards and pass thru grant agreements have elements specified in the respective agreement as required by Uniform Guidance, Part 200.332.

Conclusion – Response accepted.

**AL Number: 21.027 – COVID 19, CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS**

**Agency Number: 309-AA2C-CCC, 309-AA2D-SYI**

**Federal Award Year: 2021**

**Prior Year Single Audit Report Finding Number: N/A**

**Iowa Department of Workforce Development – Passed through Iowa Department of Management**

**2022-015**

Subrecipient Monitoring

Criteria – The Uniform Guidance, Part 200.332 states in part, “All pass-through entities must: evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring.” The Uniform Guidance, Part 200.332 also states, “All pass-through entities must: monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include reviewing financial and performance reports required by the pass-through entity, following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and written confirmation from the subrecipient, highlighting the status of actions planned or taken to address Single Audit findings related to the particular subaward and issuing a management decision for applicable audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by Part 200.521.”

The Uniform Guidance further states, “Depending upon the pass-through entity’s assessment of risk posed by the subrecipient, the following monitoring tools may be useful for the pass-through entity to ensure proper accountability and compliance with program requirements and achievement of performance goals: providing subrecipients with training and technical assistance on program-related matters, performing on-site reviews of the subrecipient's program operations and arranging for agreed-upon-procedures engagements as described in Part 200.425.”

The Uniform Guidance, Part 200.332 also states, “All pass-through entities must: Verify that every subrecipient is audited as required by Subpart F when it is expected that the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in Part 200.501.” and that “All pass-through entities must: consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records.”

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In addition, Uniform Guidance, Part 200.501(h) states in part, “The pass-through entity is responsible for establishing requirements, as necessary, to ensure compliance by for-profit subrecipients.” and “Methods to ensure compliance for Federal awards made to for-profit subrecipients may include pre-award audits, monitoring during the agreement, and post-award audits.”

Condition – The Department did not evaluate each subrecipient's risk of noncompliance with Federal statutes, regulations and the terms and conditions of the subaward for purposes of determining the appropriate subrecipient monitoring.

The Department did not monitor the activities of subrecipients as necessary to ensure the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved, including the monitoring of Part 200.332(d)(1) to Part 200.332(d)(4). In addition, the Department did not utilize any of the monitoring tools identified in Part 200.332(e) to ensure proper accountability and compliance with program requirements and achievement of performance goals.

The Department did not verify every subrecipient is audited as required by Subpart F when it is expected the subrecipient's Federal awards expended during the respective fiscal year equaled or exceeded the threshold set forth in Part 200.501.

The Department did not consider whether the results of the subrecipient's audits, on-site reviews or other monitoring indicate conditions that necessitate adjustments to the pass-through entity's own records.

The Department did not establish policies and procedures to ensure compliance for Federal awards made to for-profit subrecipients as required in Part 200.501(h).

Cause – The Department has not established policies and procedures to ensure compliance with the Uniform Guidance, Part 200.332 and Part 200.501. The Department was also facing significant time and resource constraints, including the initial requirement of the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF).

Effect – The Department is not in compliance with subrecipient monitoring as required by the Uniform Guidance, Part 200.332 and Part 200.501.

Recommendation – The Department should establish policies and procedures to ensure compliance with the Uniform Guidance, Part 200.332 and Part 200.501.

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Response and Corrective Action Planned – The Department is in the process of developing policies and procedures to ensure compliance with the Uniform Guidance, Part 200.332 and Part 200.501 for federal awards granted with CSLFRF. The Department intends to conduct monitoring and compliance with applicable Uniform Guidance in fiscal year 2023. Specific areas to address are:

- Review of the subrecipient and subrecipient grant application to assess risk and to ensure approved programs are in compliance with CSLFRF.
- Review of documentation provided by subrecipients to ensure expenditures align with the grant application, are supported and are allowable under CSLFRF.
- Validate that program expenditures benefit individuals that were negatively impacted by the COVID-19 pandemic.
- Review post-award reports to determine if proposed projects and related goals were achieved.
- Identify entities that require an audit per Uniform Guidance, Part 200.501 and follow up on audit deficiencies related to the federal award.

Conclusion – Response accepted.

State of Iowa

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Iowa State Agencies  
By Agency Number

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009	Department of Agriculture and Land Stewardship
011	Iowa State Fair
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
222	Second Judicial District
226	Sixth Judicial District
227	Seventh Judicial District
238	Department of Corrections
250	Iowa Prison Industries
259	Department of Cultural Affairs
269	Iowa Economic Development Authority
282	Department of Education
283	Department of Education – Division of Vocational Rehabilitation Services
284	College Student Aid Commission
285	Iowa PBS
297	Department on Aging
309	Department of Workforce Development
379	Department of Human Rights
401	Department of Human Services
407	Cherokee Mental Health Institution
409	Independence Mental Health Institution
412	Woodward Resource Center
427	Department of Inspections and Appeals
444	Judicial Branch
532	Department of Management
542	Department of Natural Resources
582	Department of Public Defense – Military Division
583	Iowa Department of Homeland Security and Emergency Management
588	Department of Public Health
595	Department of Public Safety
617	Braille and Sight Saving School
635	Office of Secretary of State
642	Governor’s Office on Drug Control Policy
645	Department of Transportation
655	Treasurer of State
670	Commission of Veterans Affairs
671	Iowa Veterans Home



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Iowa Department of Administrative Services  
State Accounting Enterprise  
Hoover State Office Building  
Des Moines, IA 50319  
Phone: 515-281-4840  
<https://das.iowa.gov/state-accounting>