



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

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FOR RELEASE

March 29, 2024

Auditor of State Rob Sand today released the State of Iowa's Single Audit Report for the year ended June 30, 2023. 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 have separately issued their Single Audit Reports.

FINANCIAL HIGHLIGHTS:

The State expended approximately \$11.8 billion of federal funds in fiscal year 2023, a decrease of approximately \$632 million, or 5.1% from the prior year. Funding directly related to the Coronavirus Aid, Relief, and Economic Security Act (CARES) and American Rescue Plan Act accounted for approximately \$676 million, a decrease of approximately \$164 million. Decreases in CARES program included approximately \$68 million for Coronavirus Relief Funds, approximately \$61 million for Unemployment Insurance, approximately \$48 million in Education Stabilization Funds, approximately \$32 million for Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) and approximately \$29 million for Disaster Grants – Public Assistance (Presidentially Declared Disasters). These were netted with an increase of approximately \$101 million for Coronavirus State and Local Fiscal Recovery Funds Relief Fund. Changes in non-CARES and non-loan programs included an increase of approximately \$223 million in funding for Medicaid expenditures \$78 million increase in capitalization grants for clean water and drinking water state revolving funds and decreases of \$284 million for the Highway Planning and Construction Grant and a \$268 million for the Supplemental Nutrition Assistance Program.

Expenditures directly related to the CARES programs included \$349.2 million for the Education Stabilization Fund program, \$158.9 million from the Coronavirus State and Local Fiscal Recovery Funds Relief Fund and \$36 million in Highway Planning and Construction.

Expenditures for programs not related to CARES included approximately \$5.1 billion for Medicaid, \$1.7 billion in capitalization grants for clean water state revolving funds, \$618 million for supplemental nutrition assistance, \$580 million for capitalization grants for drinking water state revolving funds, \$476 million for unemployment insurance and \$454 million for highway planning and construction. Although the State of Iowa administered approximately 345 federal programs during the year ended June 30, 2023, these six programs accounted for approximately 80% of total federal expenditures not related to CARES funding.

AUDIT FINDINGS:

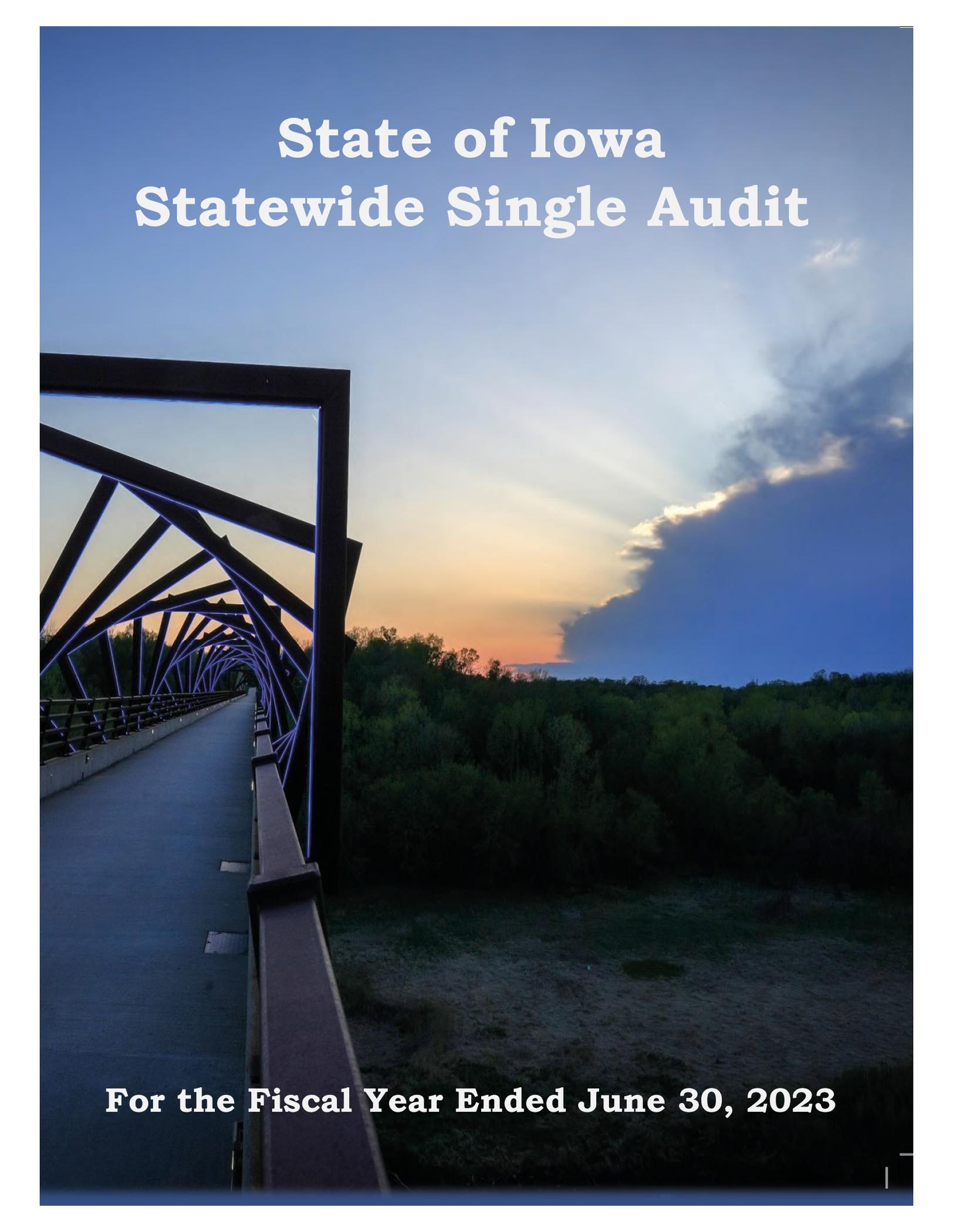
As noted in finding 2023-011, Assistance Listing Number 84.367, Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) reported questioned costs totaling \$840,672 for the Activities Allowed or Unallowed compliance requirement. As a result of the questioned costs and the material weakness for the Iowa Department of Education improperly allocating and expending funds which were earmarked for school leaders to paraeducator programs, Sand reported a qualified opinion for that compliance requirement for that program.

Sand reported an additional eleven internal control deficiencies, ten are related to the Iowa Department of Workforce Development and one to the Iowa Department of Human Services. The control deficiencies address issues such as lack of policies and procedures to ensure corrective disbursements and allocation of costs are identified and corrected timely, lack of following established procedures to ensure federal funds are drawn only in the amounts to cover current needs and these funds are disbursed in a timely manner, lack of following established procedures to 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, lack of procedures to ensure all required information is included in awards to subrecipients, lack of procedures ensure maximum allowable indirect costs are not exceeded, lack of procedures to ensure the Department monitors subrecipients for compliance with grant requirements and to identify concurrent foster care payments and subsidized adoption payments. The recommendations and management's responses are included in the Schedule of Findings and Questioned Costs.

Eight 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](#).

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State of Iowa Statewide Single Audit

For the Fiscal Year Ended June 30, 2023

Photo of the High Trestle Trail bridge over the Des Moines River near Big Creek State Park. This iconic Iowa photograph came from an Iowa PBS initiative featuring Iowa imagery, sentimental symbols, and local landmarks. More iconic Iowa images are available 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, 2023

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

State of Iowa

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State of Iowa



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March 25, 2024

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, 2023. 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 \$11.8 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 unmodified opinions on the State's compliance with requirements applicable to each of its major federal programs except for the noncompliance related to Activities Allowed or Unallowed for the Assistance Listing Number 84.367, Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants), which was qualified.

The State of Iowa's Annual Comprehensive Financial Report for the year ended June 30, 2023 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 website 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", written in a cursive style.

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

Qualified and Unmodified Opinions

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 each of the State of Iowa's major federal programs for the year ended June 30, 2023. The State of Iowa's major federal programs are identified in Part I 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 \$134,510,000 and \$1,060,199,000, 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, 2023. 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.

Qualified Opinion on ALN 84.367 Supporting Effective Instruction State Grants (formerly Improving Teaching Quality State Grants)

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, 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 Assistance Listing Number 84.367, Supporting Effective Instruction State Grants (formerly Improving Teaching Quality State Grants) for the year ended June 30, 2023.

Unmodified Opinion on Each of the Other Major Federal Programs

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 identified in Part I of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2023.

Basis for Qualified and Unmodified Opinions

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

Matter Giving Rise to Qualified Opinion on Assistance Listing Number 84.367, Supporting Effective Instruction State Grants (formerly Improving Teaching Quality State Grants)

As described in the accompanying Schedule of Findings and Questioned Costs, the State of Iowa did not comply with requirements regarding Assistance Listing Number 84.367, Supporting Effective Instruction State Grants (formerly Improving Teaching Quality State Grants) as described in finding number 2023-011 for Activities Allowed or Unallowed.

Compliance with such requirements is necessary, in our opinion, for the State of Iowa to comply with the requirements applicable to that program.

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 the 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 the 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 the 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 the 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 the 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 the 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. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or 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. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2023-011 to be a material weakness.

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 2023-001 through 2023-010 and 2023-012 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, 2023, and the related Notes to Financial Statements, which collectively comprise the State of Iowa's basic financial statements. We issued our report thereon dated December 22, 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 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. 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. This report does not include the results of the other auditors' testing of compliance for each major federal program and internal control over compliance. 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 GAAS. 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.


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

March 25, 2024, except for our report on the Schedule of Expenditures of Federal Awards, for which the date is December 22, 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, 2023

AL Number	Federal Department / Program Name	State Agency (see pg 54)	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	\$ 1,093,445	\$
10.025	Plant and Animal Disease, Pest Control, and Animal Care	542	136,234	1,229,679
10.028	Wildlife Services	542	135,014	135,014
10.069	Conservation Reserve Program	009	153,877	
10.069	Conservation Reserve Program	542	67,696	221,573
10.093	Voluntary Public Access and Habitat Incentive Program (\$319,638 provided to subrecipients)	542	324,178	324,178
10.170	Specialty Crop Block Grant Program - Farm Bill (\$318,027 provided to subrecipients)	009	401,559	401,559
10.182	Food Bank Network	009	1,359,095	1,359,095
10.185	Local Food for Schools Cooperative Agreement Program	009	730,116	730,116
10.187	The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds	401	102,222	102,222
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry	009	2,200,217	2,200,217
10.479	Food Safety Cooperative Agreements (Passed through University of Iowa; FY2022-S00684-05)	009	83,737	83,737
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program (\$141,504 provided to subrecipients)	009	141,504	141,504
10.537	Supplemental Nutrition Assistance Program (SNAP) Employment and Training (E&T) Data and Technical Assistance Grants	401	4,673	4,673
10.541	Child Nutrition-Technology Innovation Grant	282	132,551	132,551
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children (\$15,936,431 provided to subrecipients)	588	56,870,227	56,870,227
10.558	Child and Adult Care Food Program (\$43,338,591 provided to subrecipients)	282	43,664,906	43,664,906
10.560	State Administrative Expenses for Child Nutrition	282	3,060,552	3,060,552
10.572	WIC Farmers' Market Nutrition Program (FMNP)	009	342,062	342,062
10.574	Team Nutrition Grants	282	63,834	63,834
10.575	Farm to School Grant Program	282	51,286	51,286
10.576	Senior Farmers Market Nutrition Program	009	316,343	316,343
10.579	Child Nutrition Discretionary Grants Limited Availability (\$254,605 provided to subrecipients)	282	255,505	255,505
10.645	Farm to School State Formula Grant	282	34,121	34,121
10.649	Pandemic EBT Administrative Costs	401	2,093,530	2,093,530
10.664	Cooperative Forestry Assistance	542	1,436,685	1,436,685
10.675	Urban and Community Forestry Program (\$243,304 provided to subrecipients)	542	243,304	243,304
10.676	Forest Legacy Program	542	1,794,423	1,794,423
10.678	Forest Stewardship Program	542	219,007	219,007
10.680	Forest Health Protection	542	66,678	66,678
10.698	State & Private Forestry Cooperative Fire Assistance (\$342,704 provided to subrecipients)	542	372,516	372,516
10.902	Soil and Water Conservation	009	157,191	
10.902	Soil and Water Conservation	542	293,227	450,418
<u>SNAP Cluster:</u>				
10.551	Supplemental Nutrition Assistance Program	401	617,863,011	
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Administrative Costs) (\$5,043,289 provided to subrecipients)	401	29,941,865	647,804,876
<u>Child Nutrition Cluster:</u>				
10.553	School Breakfast Program (\$38,600,185 provided to subrecipients)	282	38,664,171	
10.555	National School Lunch Program (\$157,539,387 provided to subrecipients)	282	158,088,353	
10.555	COVID-19, National School Lunch Program (\$27,229,577 provided to subrecipients)	282	27,261,922	
			185,350,275	
10.556	Special Milk Program for Children (\$20,434 provided to subrecipients)	282	38,639	
10.559	Summer Food Service Program for Children (\$5,141,821 provided to subrecipients)	282	5,397,144	
10.582	Fresh Fruit and Vegetable Program (\$3,395,335 provided to subrecipients)	282	3,447,760	232,897,989

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2023

AL Number	Federal Department / Program Name	State Agency (see pg 54)	Federal Expenditures/ Disbursements/ Issuances	Totals by AL Number / Cluster
<u>U.S. Department of Agriculture (continued)</u>				
<u>Food Distribution Cluster:</u>				
10.565	Commodity Supplemental Food Program (\$297,956 provided to subrecipients)	401	316,431	
10.568	Emergency Food Assistance Program (Administrative Costs) (\$1,127,017 provided to subrecipients)	401	1,209,017	
10.569	Emergency Food Assistance Program (Food Commodities)	401	6,103,995	7,629,443
	Total U.S. Department of Agriculture		1,006,733,823	1,006,733,823
<u>U.S. Department of Commerce</u>				
<u>Economic Development Cluster:</u>				
11.307	Economic Adjustment Assistance	269	1,681,613	1,681,613
	Total U.S. Department of Commerce		1,681,613	1,681,613
<u>U.S. Department of Defense</u>				
12.112	Payments to States in Lieu of Real Estate Taxes (\$479,786 provided to subrecipients)	655	479,786	479,786
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	542	31,659	31,659
12.400	Military Construction, National Guard	582	1,374,479	1,374,479
12.401	National Guard Military Operations and Maintenance (O&M) Projects	582	47,074,418	47,074,418
<u>Other Federal Assistance:</u>				
12.U01	Unknown Title - Department of the Army - Condition 5	542	636,210	636,210
	Total U.S. Department of Defense		49,596,552	49,596,552
<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 (\$52,069,609 provided to subrecipients)	269	93,441,161	
14.228	COVID-19, Community Development Block Grants/State's program and Non-	269	15,484,488	108,925,649
14.401	Fair Housing Assistance Program State and Local	167	532,601	532,601
<u>CDBG-Disaster Recovery Grants- Pub. L.No. 113-2 Cluster:</u>				
14.272	National Disaster Resilience Competition (\$2,511,753 provided to subrecipients)	269	2,636,621	2,636,621
	Total U.S. Department of Housing and Urban Development		112,094,871	112,094,871
<u>U.S. Department of Interior</u>				
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	009	35,973	35,973
15.252	Abandoned Mine Land Reclamation (AMLR)	009	3,196,204	3,196,204
15.608	Fish and Wildlife Management Assistance	542	104,490	104,490
15.615	Cooperative Endangered Species Conservation Fund	542	63,246	63,246
15.623	North American Wetlands Conservation Fund (\$231,056 provided to subrecipients)	542	1,157,822	1,157,822
15.634	State Wildlife Grants (\$197,527 provided to subrecipients)	542	1,192,385	1,192,385
15.653	National Outreach and Communication	542	14,000	14,000
15.654	National Wildlife Refuge System Enhancements	542	18,368	18,368
15.684	White-nose Syndrome National Response Implementation	542	31,129	31,129
15.904	Historic Preservation Fund Grants-In-Aid	259	1,203,012	1,203,012
15.916	Outdoor Recreation Acquisition, Development and Planning	542	2,511,675	2,511,675
15.978	Upper Mississippi River Restoration Long Term Resource Monitoring	542	681,424	681,424

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2023

AL Number	Federal Department / Program Name	State Agency (see pg 54)	Federal Expenditures/ Disbursements/ Issuances	Totals by AL Number / Cluster
<u>U.S. Department of Interior (continued)</u>				
<u>Fish and Wildlife Cluster:</u>				
15.605	Sport Fish Restoration	542	4,580,257	
15.611	Wildlife Restoration and Basic Hunter Education	542	10,992,263	15,572,520
Total U.S. Department of Interior			25,782,248	25,782,248
<u>U.S. Department of Justice</u>				
16.017	Sexual Assault Services Formula Program (\$555,120 provided to subrecipients)	112	555,120	555,120
16.034	COVID-19, Coronavirus Emergency Supplemental Funding Program	642	1,215,399	1,215,399
16.540	Juvenile Justice and Delinquency Prevention (\$376,289 provided to subrecipients)	379	473,357	473,357
16.543	Missing Children's Assistance	595	590,182	590,182
16.550	State Justice Statistics Program for Statistical Analysis Centers	379	167,121	167,121
16.554	National Criminal History Improvement Program (NCHIP)	595	305,329	305,329
16.575	Crime Victim Assistance	112	13,851,907	13,851,907
16.576	Crime Victim Compensation	112	3,372,821	3,372,821
16.582	Crime Victim Assistance/Discretionary Grants	112	373,481	373,481
16.585	Treatment Court Discretionary Grant Program	222	159,251	
16.585	Treatment Court Discretionary Grant Program	227	83,352	
16.585	Treatment Court Discretionary Grant Program	444	107,359	349,962
16.588	Violence Against Women Formula Grants (\$1,204,871 provided to subrecipients)	112	1,499,551	1,499,551
16.593	Residential Substance Abuse Treatment for State Prisoners	642	370,675	370,675
16.606	State Criminal Alien Assistance Program	238	91,111	91,111
16.609	Project Safe Neighborhoods	642	211,165	211,165
16.710	Public Safety Partnership and Community Policing Grants	595	577,917	577,917
16.726	Juvenile Mentoring Program (\$53,508 provided to subrecipients)	269	76,771	
16.726	Juvenile Mentoring Program	427	35,000	111,771
16.738	Edward Byrne Memorial Justice Assistance Grant Program	642	1,788,070	1,788,070
16.741	DNA Backlog Reduction Program	595	850,092	850,092
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	642	183,898	183,898
16.745	Criminal and Juvenile Justice and Mental Health Collaboration Program	444	22,496	22,496
16.750	Support for Adam Walsh Act Implementation Grant Program	595	47,743	47,743
16.751	Edward Byrne Memorial Competitive Grant Program	642	126,830	126,830
16.812	Second Chance Act Reentry Initiative	222	57,843	
16.812	Second Chance Act Reentry Initiative	226	75,417	
16.812	Second Chance Act Reentry Initiative	379	272,469	405,729
16.813	NICS Act Record Improvement Program	595	678,041	678,041
16.816	John R. Justice Prosecutors and Defenders Incentive Act	642	115,361	115,361
16.820	Postconviction Testing of DNA Evidence	642	132,993	132,993
16.828	Swift, Certain, and Fair Supervision Program: Applying the Principles Behind Project HOPE	226	202,270	202,270
16.838	Comprehensive Opioid, Stimulant, and other Substances Use Program	642	394,661	394,661
16.839	STOP School Violence	282	77,592	77,592
16.922	Equitable Sharing Program	595	180,847	180,847
Total U.S. Department of Justice			29,323,492	29,323,492
<u>U.S. Department of Labor</u>				
17.002	Labor Force Statistics	309	1,875,765	1,875,765
17.005	Compensation and Working Conditions	309	123,036	123,036
17.225	Unemployment Insurance	309	475,950,842	
17.225	COVID-19, Unemployment Insurance	309	3,069,550	479,020,392
17.235	Senior Community Service Employment Program (\$686,022 provided to subrecipients)	297	686,022	
17.235	Senior Community Service Employment Program	309	421,806	1,107,828
17.245	Trade Adjustment Assistance	309	1,855,000	1,855,000
17.270	Reentry Employment Opportunities	309	21,840	21,840
17.271	Work Opportunity Tax Credit Program (WOTC)	309	457,628	457,628
17.273	Temporary Labor Certification for Foreign Workers	309	354,198	354,198

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AL Number	Federal Department / Program Name	State Agency (see pg 54)	Federal Expenditures/ Disbursements/ Issuances	Totals by AL Number / Cluster
<u>U.S. Department of Labor (continued)</u>				
17.277	WIOA National Dislocated Worker Grants / WIA National Emergency Grants (\$331,072 provided to subrecipients)	309	645,219	645,219
17.285	Apprenticeship USA Grants (\$588,891 provided to subrecipients)	309	1,240,944	1,240,944
17.503	Occupational Safety and Health State Program	309	2,038,908	2,038,908
17.504	Consultation Agreements	309	895,437	895,437
<u>Employment Service Cluster:</u>				
17.207	Employment Service/Wagner-Peyser Funded Activities	309	8,008,786	
17.801	Jobs for Veterans State Grants	309	1,493,507	9,502,293
<u>WIOA Cluster:</u>				
17.258	WIOA Adult Program (\$4,044,726 provided to subrecipients)	309	4,586,291	
17.259	WIOA Youth Activities (\$4,800,917 provided to subrecipients)	309	5,681,702	
17.278	WIOA Dislocated Worker Formula Grants (\$3,218,919 provided to subrecipients)	309	4,186,597	14,454,590
Total U.S. Department of Labor			513,593,078	513,593,078
<u>U.S. Department of Transportation</u>				
20.106	COVID-19, Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	645	389,844	389,844
20.200	Highway Research and Development Program (\$571,036 provided to subrecipients)	645	571,036	571,036
20.205	Highway Planning and Construction	542	89,832	
20.205	Highway Planning and Construction (\$37,015,049 provided to subrecipients)	645	454,341,180	
20.205	COVID-19, Highway Planning and Construction (\$36,046,736 provided to subrecipients)	645	36,046,736	490,477,748
20.219	Recreational Trails Program (\$654,363 provided to subrecipients)	645	654,363	654,363
20.232	Commercial Driver's License Program Implementation Grant	645	137,939	137,939
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research (\$1,009,029 provided to subrecipients)	645	1,009,029	1,009,029
20.509	Formula Grants for Rural Areas and Tribal Transit Program (\$19,326,543 provided to subrecipients)	645	19,326,543	
20.509	COVID-19, Formula Grants for Rural Areas and Tribal Transit Program (\$7,124,565 provided to subrecipients)	645	7,124,565	26,451,108
20.514	Public Transportation Research, Technical Assistance, and Training (\$104,705 provided to subrecipients)	645	104,705	104,705
20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	645	46,339	46,339
20.700	Pipeline Safety Program State Base Grant	219	704,653	704,653
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants (\$188,067 provided to subrecipients)	583	296,681	296,681
20.720	State Damage Prevention Program Grants	219	94,973	94,973
20.721	PHMSA Pipeline Safety Program One Call Grant	219	46,770	46,770
20.933	National Infrastructure Investments (\$15,787,433 provided to subrecipients)	645	15,787,433	15,787,433
<u>FMCSA Cluster:</u>				
20.218	Motor Carrier Safety Assistance	645	8,113,390	
20.237	Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	645	1,250,270	9,363,660
<u>Federal Transit Cluster:</u>				
20.507	Federal Transit Formula Grants (\$2,619,794 provided to subrecipients)	645	2,619,794	
20.526	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs (\$6,016,574 provided to subrecipients)	645	6,016,574	8,636,368
<u>Transit Services Programs Cluster:</u>				
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities (\$2,659,532 provided to subrecipients)	645	2,659,532	
20.513	COVID-19, Enhanced Mobility of Seniors and Individuals with Disabilities (\$47,565 provided to subrecipients)	645	47,565	
			2,707,097	
20.521	New Freedom Program (\$9,110 provided to subrecipients)	645	9,110	2,716,207

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<u>U. S. Department of Transportation (continued)</u>				
<u>Highway Safety Cluster:</u>				
20.600	State and Community Highway Safety (\$1,495,128 provided to subrecipients)	595	3,284,977	
20.616	National Priority Safety Programs (\$947,440 provided to subrecipients)	595	4,133,693	7,418,670
Total U.S. Department of Transportation			564,907,526	564,907,526
<u>U.S. Department of Treasury</u>				
21.016	Equitable Sharing	645	436,529	436,529
21.027	COVID-19, CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (\$26,344,833 provided to subrecipients)	532	158,855,725	158,855,725
21.031	State Small Business Credit Initiative Technical Assistance Grant Program (\$2,100,000 provided to subrecipients)	269	4,813,965	4,813,965
Total U.S. Department of Treasury			164,106,219	164,106,219
<u>U.S. Equal Employment Opportunity Commission</u>				
30.001	Employment Discrimination Title VII of the Civil Rights Act of 1964	167	555,653	555,653
Total U.S. Equal Employment Opportunity Commission			555,653	555,653
<u>U.S. General Services Administration</u>				
39.003	Donation of Federal Surplus Personal Property	250	533,259	533,259
Total U.S. General Services Administration			533,259	533,259
<u>Library of Congress</u>				
42.U01	Unknown Title	259	149,173	149,173
Total Library of Congress			149,173	149,173
<u>National Endowment for the Arts and the Humanities</u>				
45.025	Promotion of the Arts Partnership Agreements	259	744,848	744,848
45.129	Promotion of the Humanities Federal/State Partnership	259	1,147,772	1,147,772
45.149	Promotion of the Humanities Division of Preservation and Access	259	49,751	49,751
Total National Endowment for the Arts and the Humanities			1,942,371	1,942,371
<u>U.S. Small Business Administration</u>				
59.061	State Trade Expansion (\$129,600 provided to subrecipients)	269	215,017	215,017
Total U.S. Small Business Administration			215,017	215,017
<u>U.S. Department of Veterans Affairs</u>				
64.005	Grants to States for Construction of State Home Facilities	671	1,750,616	1,750,616
64.009	Veterans Medical Care Benefits	671	14,410	14,410
64.012	Veterans Prescription Service	671	91,852	91,852
64.014	Veterans State Domiciliary Care	671	939,927	939,927
64.015	Veterans State Nursing Home Care	671	20,161,164	20,161,164
64.203	Veterans Cemetery Grants Program	670	382,727	382,727
Total U.S. Department of Veterans Affairs			23,340,696	23,340,696

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<u>U.S. Environmental Protection Agency</u>				
66.032	State Indoor Radon Grants (\$100,000 provided to subrecipients)	588	174,250	174,250
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act (\$170,599 provided to subrecipients)	542	795,699	795,699
66.040	Diesel Emissions Reduction Act (DERA) State Grants	645	465,399	465,399
66.204	Multipurpose Grants to States and Tribes	542	58,824	58,824
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	542	466,300	466,300
66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	009	39,231	39,231
66.442	Water Infrastructure Improvements for the Nation Small and Underserved Communities Emerging Contaminants Grant Program (\$22,311 provided to subrecipients)	542	22,311	22,311
66.444	Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d))	282	186,255	186,255
66.454	Water Quality Management Planning (\$110,512 provided to subrecipients)	542	189,073	189,073
66.460	Nonpoint Source Implementation Grants (\$1,447,905 provided to subrecipients)	542	3,620,685	3,620,685
66.475	Gulf of Mexico Program	009	156,000	
66.475	Gulf of Mexico Program (\$79,973 provided to subrecipients)	542	108,329	264,329
66.485	Support for the Gulf Hypoxia Action Plan	009	2,022	2,022
66.605	Performance Partnership Grants	009	1,062,282	
66.605	Performance Partnership Grants (\$287,342 provided to subrecipients)	542	6,107,325	
66.605	Performance Partnership Grants	588	516,435	7,686,042
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	542	304,835	304,835
66.708	Pollution Prevention Grants Program	542	267,231	267,231
66.717	Source Reduction Assistance	542	25,522	25,522
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	542	300,723	300,723
66.804	Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	542	366,066	366,066
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	542	750,845	750,845
66.817	State and Tribal Response Program Grants (\$221,332 provided to subrecipients)	542	581,351	581,351
<u>Clean Water State Revolving Fund (CWSRF) Cluster:</u>				
66.458	Clean Water State Revolving Fund (\$38,338,006 provided to subrecipients)	542	1,742,015,024	1,742,015,024
<u>Drinking Water State Revolving Fund (DWSRF) Cluster:</u>				
66.468	Drinking Water State Revolving Fund (\$34,353,780 provided to subrecipients)	542	580,122,818	580,122,818
Total U.S. Environmental Protection Agency			2,338,704,835	2,338,704,835
<u>U.S. Department of Energy</u>				
81.041	State Energy Program (\$1,042,575 provided to subrecipients)	269	2,068,615	2,068,615
81.042	Weatherization Assistance for Low-Income Persons (\$7,798,272 provided to subrecipients)	379	8,631,594	8,631,594
81.086	Conservation Research and Development	269	78,316	78,316
81.106	Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions (Passed through Council of State Governments; DE-EM0004869)	588	94,122	94,122
Total U.S. Department of Energy			10,872,647	10,872,647
<u>U.S. Department of Education</u>				
84.002	Adult Education - Basic Grants to States (\$2,952,360 provided to subrecipients)	282	3,546,445	3,546,445
84.010	Title I Grants to Local Educational Agencies (\$104,033,805 provided to subrecipients)	282	105,155,455	105,155,455
84.011	Migrant Education State Grant Program (\$1,644,445 provided to subrecipients)	282	2,486,551	2,486,551
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	282	492,107	492,107

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AL Number	Federal Department / Program Name	State Agency (see pg 54)	Federal Expenditures/ Disbursements/ Issuances	Totals by AL Number / Cluster
<u>U.S. Department of Education (continued)</u>				
84.048	Career and Technical Education -- Basic Grants to States (\$12,402,232 provided to subrecipients)	282	14,401,982	14,401,982
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	131	5,855,693	
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	283	29,643,607	35,499,300
84.144	Migrant Education Coordination Program	282	64,904	64,904
84.161	Rehabilitation Services Client Assistance Program	379	116,853	116,853
84.177	Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	131	303,276	303,276
84.181	Special Education-Grants for Infants and Families (\$3,176,082 provided to subrecipients)	282	4,487,352	
84.181	COVID-19, Special Education-Grants for Infants and Families (\$491,093 provided to subrecipients)	282	700,049	5,187,401
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	283	244,077	244,077
84.196	Education for Homeless Children and Youth (\$506,799 provided to subrecipients)	282	609,926	609,926
84.265	Rehabilitation Training State Vocational Rehabilitation Unit In-Service Training	283	415,932	415,932
84.287	Twenty-First Century Community Learning Centers (\$6,519,721 provided to subrecipients)	282	6,893,156	6,893,156
84.295	Ready-To-Learn Television (Passed through Corporation for Public Broadcasting; 35351-EDU)	285	10,000	10,000
84.326	Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	617	107,216	107,216
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	284	5,687,822	5,687,822
84.358	Rural Education (\$416,107 provided to subrecipients)	282	437,574	437,574
84.365	English Language Acquisition State Grants (\$4,606,493 provided to subrecipients)	282	4,669,323	4,669,323
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (\$15,712,331 provided to subrecipients)	282	16,815,578	16,815,578
84.368	Competitive Grants for State Assessments (formerly Grants for Enhanced Assessment Instruments)	282	2,365,737	2,365,737
84.369	Grants for State Assessments and Related Activities	282	4,360,236	4,360,236
84.372	Statewide Longitudinal Data Systems	282	413,382	413,382
84.424	Student Support and Academic Enrichment Program (\$6,537,169 provided to subrecipients)	282	7,371,256	7,371,256
84.425B	COVID-19, Education Stabilization Fund (\$1,493,872 provided to subrecipients)	282	6,271,118	
84.425C	COVID-19, Education Stabilization Fund (\$5,435,422 provided to subrecipients)	282	5,435,422	
84.425D	COVID-19, Education Stabilization Fund (\$28,535,963 provided to subrecipients)	282	29,447,948	
84.425R	COVID-19, Education Stabilization Fund (\$7,908,639 provided to subrecipients)	282	7,908,639	
84.425U	COVID-19, Education Stabilization Fund (\$278,928,065 provided to subrecipients)	282	291,200,958	
84.425V	COVID-19, Education Stabilization Fund (\$7,637,360 provided to subrecipients)	282	7,637,360	
84.425W	COVID-19, Education Stabilization Fund (\$978,712 provided to subrecipients)	282	1,327,612	349,229,057
<u>Special Education Cluster (IEDA):</u>				
84.027	Special Education Grants to States (\$122,680,432 provided to subrecipients)	282	134,961,376	
84.027	COVID-19, Special Education Grants to States (\$8,036,494 provided to subrecipients)	282	8,056,479	
			143,017,855	
84.173	Special Education Preschool Grants (\$3,120,215 provided to subrecipients)	282	3,949,637	
84.173	COVID-19, Special Education Preschool Grants (\$380,543 provided to subrecipients)	282	443,782	
			4,393,419	147,411,274
Total U.S. Department of Education			714,295,820	714,295,820

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<u>National Archives and Records Administration</u>				
89.003	National Historical Publications and Records Grants	259	1,375	1,375
	Total National Archives and Records Administration		1,375	1,375
<u>U.S. Election Assistance Commission</u>				
90.404	2018 HAVA Election Security Grants (\$1,550 provided to subrecipients)	635	1,105,871	1,105,871
	Total U.S. Election Assistance Commission		1,105,871	1,105,871
<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	106,832	106,832
93.042	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	297	193,198	
93.042	COVID-19, Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	297	7,157	200,355
93.043	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services (\$269,356 provided to subrecipients)	297	281,991	
93.043	COVID-19, Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services (\$171,174 provided to subrecipients)	297	194,137	476,128
93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	216	362,256	
93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects (\$422,807 provided to subrecipients)	297	442,822	
93.048	COVID-19, Special Programs for the Aging, Title IV, and Title II, Discretionary Projects (\$148,135 provided to subrecipients)	297	148,135	953,213
93.052	National Family Caregiver Support, Title III, Part E (\$2,476,322 provided to subrecipients)	297	2,575,275	
93.052	COVID-19, National Family Caregiver Support, Title III, Part E (\$538,638 provided to subrecipients)	297	615,046	3,190,321
93.060	Sexual Risk Avoidance Education (\$113,774 provided to subrecipients)	588	164,253	164,253
93.065	Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure (\$164,515 provided to subrecipients)	588	164,515	164,515
93.069	Public Health Emergency Preparedness (\$5,070,470 provided to subrecipients)	588	6,754,178	6,754,178
93.070	Environmental Public Health and Emergency Response (\$138,814 provided to subrecipients)	588	725,283	725,283
93.071	Medicare Enrollment Assistance Program	216	200,582	
93.071	Medicare Enrollment Assistance Program (\$177,000 provided to subrecipients)	297	261,151	461,733
93.079	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance (\$25,335 provided to subrecipients)	588	59,006	59,006
93.087	Enhance Safety of Children Affected by Substance Abuse	444	494,462	494,462
93.090	Guardianship Assistance (\$424 provided to subrecipients)	401	187,571	187,571
<u>U.S. Department of Health and Human Services</u>				
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program (\$391,549 provided to subrecipients)	588	531,888	531,888
93.103	Food and Drug Administration Research (\$80,205 provided to subrecipients)	009	1,266,480	
93.103	Food and Drug Administration Research	427	460,000	1,726,480
93.110	Maternal and Child Health Federal Consolidated Programs (\$2,771,412 provided to subrecipients)	588	2,987,954	
93.110	Maternal and Child Health Federal Consolidated Programs (Passed through American College of Obstetricians and Gynecologists; UC4MC28042-05) (\$23,750 provided to subrecipients)	588	25,138	
93.110	Maternal and Child Health Federal Consolidated Programs (Passed through Association of Public Health Laboratories; UG8MC31893) (\$14,838 provided to subrecipients)	588	15,787	3,028,879

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs (\$202,179 provided to subrecipients)	588	518,182	518,182
93.127	Emergency Medical Services for Children (\$3,000 provided to subrecipients)	588	185,852	185,852
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	588	167,985	167,985
93.136	Injury Prevention and Control Research and State and Community Based Programs (\$2,111,272 provided to subrecipients)	588	3,930,625	3,930,625
93.150	Projects for Assistance in Transition from Homelessness (PATH) (\$248,357 provided to subrecipients)	401	278,967	278,967
93.155	Rural Health Research Centers (\$7,145,143 provided to subrecipients)	588	7,145,143	7,145,143
93.165	Grants to States for Loan Repayment (\$425,255 provided to subrecipients)	588	449,030	449,030
93.197	Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children (\$102,500 provided to subrecipients)	588	455,664	455,664
93.217	Family Planning Services (\$1,149,235 provided to subrecipients)	588	1,508,004	1,508,004
93.234	Traumatic Brain Injury State Demonstration Grant Program (\$21,950 provided to subrecipients)	588	200,819	200,819
93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program (\$195,226 provided to subrecipients)	588	333,932	333,932
93.236	Grants to States to Support Oral Health Workforce Activities (\$169,528 provided to subrecipients)	588	357,670	357,670
93.241	State Rural Hospital Flexibility Program (\$628,111 provided to subrecipients)	588	898,682	898,682
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance (\$47,000 provided to subrecipients)	226	179,120	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	401	558,884	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance	444	577,559	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance (\$3,508,198 provided to subrecipients)	588	4,830,984	6,146,547
93.251	Early Hearing Detection and Intervention (\$19,175 provided to subrecipients)	588	259,058	259,058
93.268	Immunization Cooperative Agreements (\$1,102,349 provided to subrecipients)	588	46,447,480	
93.268	COVID-19, Immunization Cooperative Agreements (\$7,010,207 provided to subrecipients)	588	7,510,253	53,957,733
93.270	Viral Hepatitis Prevention and Control (\$241,530 provided to subrecipients)	588	552,777	552,777
93.276	Drug-Free Communities Support Program Grants	642	142,745	142,745
93.279	Drug Abuse and Addiction Research Programs (Passed through University of Wisconsin; 1R01DA044159-01A1)	588	45,907	45,907
93.301	Small Rural Hospital Improvement Grant Program (\$969,221 provided to subrecipients)	588	1,030,207	1,030,207
93.314	Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	588	158,023	158,023
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (\$417,908 provided to subrecipients)	588	1,822,446	
93.323	COVID-19, Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (\$11,346,092 provided to subrecipients)	588	22,458,969	24,281,415
93.324	State Health Insurance Assistance Program	216	674,814	674,814
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 (\$78,991 provided to subrecipients)	588	297,255	297,255
93.336	Behavioral Risk Factor Surveillance System (\$270,315 provided to subrecipients)	588	456,432	456,432
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (\$7,670 provided to subrecipients)	588	7,670	
93.354	COVID-19, Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (\$3,912,086 provided to subrecipients)	588	6,023,702	6,031,372
93.366	State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes (\$117,088 provided to subrecipients)	588	378,159	378,159
93.369	ACL Independent Living State Grants	283	324,888	324,888
93.387	National and State Tobacco Control Program (\$212,316 provided to subrecipients)	588	1,107,181	1,107,181

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<u>U.S. Department of Health and Human Services (continued)</u>				
93.391	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises (\$12,374,550 provided to subrecipients)	588	12,641,098	12,641,098
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) (\$91,912 provided to subrecipients)	588	112,257	
93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health (Passed through The Nemours Foundation: NU38OT000304-04-01, NU38OT090304-04-02, NU38OT090304-05) (\$93,100 provided to subrecipients)	588	145,416	
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; NU38OT000286-4, NU38OT000286-5, NU38OT000286-03) (\$140,446 provided to subrecipients)	588	189,244	446,917
93.426	Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke (\$978,653 provided to subrecipients)	588	1,921,382	1,921,382
93.436	WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN) (\$331,333 provided to subrecipients)	588	586,008	586,008
93.471	Title IV-E Kinship Navigator Program	401	400,000	400,000
93.472	Title IV-E Prevention Program (\$66,912 provided to subrecipients)	401	4,188,229	4,188,229
93.478	Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees (\$22,568 provided to subrecipients)	588	296,504	296,504
93.498	COVID-19, Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	411	1,064,096	1,064,096
93.499	Low Income Household Water Assistance Program (\$5,034,407 provided to subrecipients)	379	5,126,103	5,126,103
93.516	Public Health Training Centers Program (\$314,005 provided to subrecipients)	588	361,429	361,429
93.556	MaryLee Allen Promoting Safe and Stable Families Program (\$2,942,168 provided to subrecipients)	401	3,733,246	3,733,246
93.558	Temporary Assistance for Needy Families (\$32,230,495 provided to subrecipients)	401	66,221,139	66,221,139
93.563	Child Support Enforcement (\$907,298 provided to subrecipients)	401	39,609,981	39,609,981
93.564	Child Support Enforcement Research	401	317,797	317,797
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs (\$814,116 provided to subrecipients)	401	5,316,296	5,316,296
93.568	Low-Income Home Energy Assistance (\$107,927,383 provided to subrecipients)	379	107,958,773	107,958,773
93.569	Community Services Block Grant (\$8,875,502 provided to subrecipients)	379	9,237,957	9,237,957
93.586	State Court Improvement Program	444	404,381	404,381
93.590	Community-Based Child Abuse Prevention Grants (\$538,974 provided to subrecipients)	401	577,210	577,210
93.597	Grants to States for Access and Visitation Programs (\$24,647 provided to subrecipients)	401	84,337	84,337
93.599	Chafee Education and Training Vouchers Program (ETV)	401	537,159	537,159
93.603	Adoption and Legal Guardianship Incentive Payments	401	1,260,000	1,260,000
93.630	Developmental Disabilities Basic Support and Advocacy Grants (\$43,749 provided to subrecipients)	401	875,512	875,512
93.643	Children's Justice Grants to States	401	169,185	169,185
93.645	Stephanie Tubbs Jones Child Welfare Services Program (\$2,018,535 provided to subrecipients)	401	2,930,734	2,930,734
93.658	Foster Care Title IV-E (\$6,488,729 provided to subrecipients)	401	18,393,719	18,393,719
93.659	Adoption Assistance (\$3,231,029 provided to subrecipients)	401	51,708,797	51,708,797
93.665	COVID-19, Emergency Grants to Address Mental and Substance Use Disorders During COVID-19 (\$1,164,961 provided to subrecipients)	588	1,328,291	1,328,291
93.667	Social Services Block Grant (\$14,469,443 provided to subrecipients)	401	28,270,449	28,270,449
93.669	Child Abuse and Neglect State Grants (\$31,274 provided to subrecipients)	401	920,800	920,800
93.671	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services (\$3,012,779 provided to subrecipients)	112	3,012,779	3,012,779
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood (\$2,326,945 provided to subrecipients)	401	3,258,215	3,258,215

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2023

AL Number	Federal Department / Program Name	State Agency (see pg 54)	Federal Expenditures/ Disbursements/ Issuances	Totals by AL Number / Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
93.747	Elder Abuse Prevention Interventions Program	297	65,240	
93.747	COVID-19, Elder Abuse Prevention Interventions Program	297	37,673	
93.747	Elder Abuse Prevention Interventions Program (\$95,550 provided to subrecipients)	401	<u>650,553</u>	<u>753,466</u>
93.761	Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF) (\$148,965 provided to subrecipients)	297	<u>149,759</u>	<u>149,759</u>
93.767	Children's Health Insurance Program (\$38,866 provided to subrecipients)	401	<u>130,419,800</u>	<u>130,419,800</u>
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	427	<u>336,548</u>	<u>336,548</u>
93.788	Opioid STR (\$5,802,711 provided to subrecipients)	588	<u>9,923,651</u>	<u>9,923,651</u>
93.791	Money Follows the Person Rebalancing Demonstration (\$1,360,108 provided to subrecipients)	401	<u>16,107,192</u>	<u>16,107,192</u>
93.800	Organized Approaches to Increase Colorectal Cancer Screening (\$515,397 provided to subrecipients)	588	<u>883,630</u>	<u>883,630</u>
93.829	Section 223 Demonstration Programs to Improve Community Mental Health Services	401	<u>2,486</u>	<u>2,486</u>
93.870	Maternal, Infant and Early Childhood Home Visiting Grant (\$6,903,706 provided to subrecipients)	588	<u>7,808,233</u>	<u>7,808,233</u>
93.889	National Bioterrorism Hospital Preparedness Program (\$1,231,659 provided to subrecipients)	588	1,913,628	
93.889	COVID-19, National Bioterrorism Hospital Preparedness Program (\$6,215 provided to subrecipients)	588	<u>6,215</u>	<u>1,919,843</u>
93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations (\$1,676,004 provided to subrecipients)	588	<u>2,347,005</u>	<u>2,347,005</u>
93.913	Grants to States for Operation of State Offices of Rural Health (\$83,723 provided to subrecipients)	588	<u>253,634</u>	<u>253,634</u>
93.917	HIV Care Formula Grants (\$10,635,624 provided to subrecipients)	588	<u>11,690,286</u>	<u>11,690,286</u>
93.928	Special Projects of National Significance (Passed through National Alliance of State and Territorial Aids Directors; U90HA42175)	588	<u>31,145</u>	<u>31,145</u>
93.940	HIV Prevention Activities Health Department Based (\$417,454 provided to subrecipients)	588	<u>1,122,833</u>	<u>1,122,833</u>
93.945	Assistance Programs for Chronic Disease Prevention and Control (\$48,875 provided to subrecipients)	588	<u>60,782</u>	<u>60,782</u>
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs (\$23,938 provided to subrecipients)	588	<u>148,632</u>	<u>148,632</u>
93.958	Block Grants for Community Mental Health Services (\$11,685,465 provided to subrecipients)	401	<u>12,933,763</u>	<u>12,933,763</u>
93.959	Block Grants for Prevention and Treatment of Substance Abuse (\$12,424,780 provided to subrecipients)	588	14,613,118	
93.959	COVID-19, Block Grants for Prevention and Treatment of Substance Abuse (\$5,655,156 provided to subrecipients)	588	<u>5,970,841</u>	<u>20,583,959</u>
93.967	CDC's Collaboration with Academia to Strengthen Public Health	588	<u>77,069</u>	<u>77,069</u>
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants (\$135,545 provided to subrecipients)	588	795,047	
93.977	COVID-19, Sexually Transmitted Diseases (STD) Prevention and Control Grants (\$1,532,434 provided to subrecipients)	588	<u>2,062,209</u>	<u>2,857,256</u>
93.988	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	588	<u>955</u>	<u>955</u>
93.991	Preventive Health and Health Services Block Grant (\$252,382 provided to subrecipients)	588	<u>1,714,952</u>	<u>1,714,952</u>
93.994	Maternal and Child Health Services Block Grant to the States (\$2,584,090 provided to subrecipients)	588	<u>4,736,198</u>	<u>4,736,198</u>
<u>Aging Cluster:</u>				
93.044	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers (\$4,591,243 provided to subrecipients)	297	4,966,524	
93.044	COVID-19, Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers (\$1,850,848 provided to subrecipients)	297	<u>2,090,913</u>	
			<u>7,057,437</u>	

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2023

AL Number	Federal Department / Program Name	State Agency (see pg 54)	Federal Expenditures/ Disbursements/ Issuances	Totals by AL Number / Cluster
<u>U.S. Department of Health and Human Services (continued)</u>				
<u>Aging Cluster: (continued)</u>				
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services (\$9,657,255 provided to subrecipients)	297	10,566,746	
93.045	COVID-19, Special Programs for the Aging, Title III, Part C, Nutrition Services (\$3,665,338 provided to subrecipients)	297	4,056,748	
			<u>14,623,494</u>	
93.053	Nutrition Services Incentive Program (\$1,421,841 provided to subrecipients)	297	1,421,841	23,102,772
<u>CCDF Cluster:</u>				
93.575	Child Care and Development Block Grant (\$18,814,029 provided to subrecipients)	401	209,369,195	
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund (\$519,231 provided to subrecipients)	401	34,038,642	243,407,837
<u>Head Start Cluster:</u>				
93.600	Head Start	282	186,154	186,154
<u>Medicaid Cluster:</u>				
93.775	State Medicaid Fraud Control Units	427	684,629	
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	427	5,987,844	
93.777	COVID-19, State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	427	673,709	
			<u>6,661,553</u>	
93.778	Medical Assistance Program (\$3,068,969 provided to subrecipients)	401	5,063,241,741	
93.778	ARRA - Medical Assistance Program	401	118,192	
93.778	Medical Assistance Program	427	4,103,192	
			<u>5,067,463,125</u>	5,074,809,307
Total U.S. Department of Health and Human Services			<u>6,073,027,835</u>	<u>6,073,027,835</u>
<u>Corporation for National and Community Services</u>				
94.002	AmeriCorps Seniors Retired and Senior Volunteer Program (RSVP) 94.002	297	780,172	780,172
94.003	AmeriCorps State Commissions Support Grant	269	333,363	333,363
94.006	AmeriCorps State and National 94.006 (\$5,907,995 provided to subrecipients)	269	6,476,992	
94.006	AmeriCorps State and National 94.006	284	171,573	6,648,565
94.008	AmeriCorps Commission Investment Fund 94.008	269	152,160	152,160
94.013	AmeriCorps Volunteers In Service to America 94.013	269	222,618	222,618
94.017	AmeriCorps Seniors Senior Demonstration Program (FGP) 94.017	269	61,961	61,961
94.020	AmeriCorps CNCS Disaster Response Cooperative Agreement 94.020	269	26,653	26,653
94.021	AmeriCorps Volunteer Generation Fund 94.021 (\$132,007 provided to subrecipients)	269	264,779	
94.021	COVID-19, AmeriCorps Volunteer Generation Fund 94.021	269	10,765	275,544
Total Corporation for National and Community Services			<u>8,501,036</u>	<u>8,501,036</u>
<u>Executive Office of the President</u>				
95.001	High Intensity Drug Trafficking Areas Program (\$656,881 provided to subrecipients)	595	2,400,691	2,400,691
Total Executive Office of the President			<u>2,400,691</u>	<u>2,400,691</u>
<u>Social Security Administration</u>				
<u>Disability Insurance/SSI Cluster:</u>				
96.001	Social Security Disability Insurance	131	674,556	
96.001	Social Security Disability Insurance	283	31,842,445	
			<u>32,517,001</u>	32,517,001
Total Social Security Administration			<u>32,517,001</u>	<u>32,517,001</u>

State of Iowa
Schedule of Expenditures of Federal Awards
By Federal Department
For the Year Ended June 30, 2023

AL Number	Federal Department / Program Name	State Agency (see pg 54)	Federal Expenditures/ Disbursements/ Issuances	Totals by AL Number / Cluster
<u>U.S. Department of Homeland Security</u>				
97.008	Non-Profit Security Program (\$435,488 provided to subrecipients)	583	473,674	473,674
97.012	Boating Safety Financial Assistance	542	1,838,101	1,838,101
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	542	176,012	176,012
97.029	Flood Mitigation Assistance	583	20	20
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters) (\$55,332,293 provided to subrecipients)	583	65,700,887	
97.036	COVID-19, Disaster Grants - Public Assistance (Presidentially Declared Disasters) (\$9,139,173 provided to subrecipients)	583	12,033,687	77,734,574
97.039	Hazard Mitigation Grant (\$3,221,708 provided to subrecipients)	583	4,245,105	
97.039	COVID-19, Hazard Mitigation Grant (\$566,737 provided to subrecipients)	583	897,913	5,143,018
97.041	National Dam Safety Program	542	432,471	432,471
97.042	Emergency Management Performance Grants (\$2,714,109 provided to subrecipients)	583	5,086,395	
97.042	COVID-19, Emergency Management Performance Grants (\$320,323 provided to subrecipients)	583	410,518	5,496,913
97.043	State Fire Training Systems Grants	595	281,725	281,725
97.045	Cooperating Technical Partners	542	3,457,040	3,457,040
97.047	BRIC: Building Resilient Infrastructure and Communities (\$1,291,819 provided to subrecipients)	583	1,420,554	1,420,554
97.050	Presidentially Declared Disaster Assistance to Individuals and Households - Other Needs	309	618,442	618,442
97.067	Homeland Security Grant Program (\$2,257,372 provided to subrecipients)	583	5,841,344	5,841,344
	Total U.S. Department of Homeland Security		102,913,888	102,913,888
	Total Federal Financial Assistance		<u>\$ 11,778,896,590</u>	<u>\$ 11,778,896,590</u>

State of Iowa

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2023

(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 and the Iowa PBS Foundation 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, 2023. 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).

The Assistance Listing Number (ALN) is a government-wide compendium of individual Federal programs. A five-digit program identification number (ALN) is assigned to each program included in the catalog. Programs listed in the Assistance Listing are so identified. Those programs that have not been assigned an ALN by the Federal Government and those programs for which an ALN could not be identified are titled "Other Federal Awards" on the accompanying schedule and listed ALN XX.UXX. The "U" stands for unknown, while the "XX" represents sequential numbering by the Federal Awarding Agency.

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 position, 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, 2023.

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2023

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. Four State agencies, the Department of Justice, the Sixth Judicial District, the Seventh Judicial District and Iowa PBS, have elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

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, 2023	Inventory June 30, 2023
Commodities	\$ 19,709,688	1,019,331
Vaccines	46,111,483	96,210

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.

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2023

(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, 2023 were as follows:

Assistance Listing Number	Program	Outstanding Loans June 30, 2023
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 \$10,458,853 of forgivable loans and \$446,890 of fees	1,918,551,945*
66.458	ARRA - Capitalization Grants for Clean Water State Revolving Funds	5,748,516
66.468	Capitalization Grants for Drinking Water State Revolving Funds, net of \$2,640,757 of loan losses and \$2,120 of fees	536,510,274*
66.468	ARRA – Capitalization Grants for Drinking Water State Revolving Funds	2,720,000

* The outstanding loans consist of federal and state funds.

(4) Unemployment Insurance

Unemployment insurance expenditures for the year ended June 30, 2023, reported as Assistance Listing Number 17.225, include the following:

Federal funds	\$ 40,302,027
State funds	<u>438,718,365</u>
Total	<u>\$ 479,020,392</u>

(5) Subsequent Events

The Iowa Department of Human Services 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.

As a result of legislation, the Glenwood Resource Center will be closing. During fiscal year 2024, residents will be rehomed, and the facility will shutter operations with an anticipated closure date of June 30, 2024.

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, 2023

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.
- (c) The audit did not disclose any non-compliance which is material to the financial statements.
- (d) Significant deficiencies and a material weakness in internal control over the major programs were disclosed by the audit of the financial statements.
- (e) The independent auditor's report on compliance for the major programs expressed an unmodified opinion for each of the major programs, except for ALN 84.367 – Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants), which was a qualified opinion.
- (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:
 - ALN 12.401 – National Guard Military Operations and Maintenance (O&M) Projects
 - ALN 17.225 – Unemployment Insurance
 - ALN 20.205 – Highway Planning & Construction
 - ALN 21.027 – CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS
 - ALN 84.010 – Title I Grants to Local Educational Agencies
 - ALN 84.367 – Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)
 - ALN 84.425 – Education Stabilization Fund
 - ALN 93.391 – Activities to Support State, Tribal, Local and Territorial Health Department Response to Public Health or Health Crisis
 - ALN 93.558 – Temporary Assistance to Needy Families
 - ALN 93.563 – Child Support Enforcement
 - ALN 93.568 – Low Income Home Energy Assistance
 - ALN 93.659 – Adoption Assistance
 - ALN 93.767 – Children's Health Insurance Program
 - ALN 93.788 – Opioid STR
 - ALN 96.001 – Social Security Disability Insurance

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

Clustered Programs:

FMCSA Cluster:

- ALN 20.218 – Motor Carrier Safety Assistance
- ALN 20.237 – Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements

Clean Water State Revolving Fund (DWSRF) Cluster:

- ALN 66.458 – Capitalization Grants for Clean Water State Revolving Fund

Medicaid Cluster:

- ALN 93.775 – State Medicaid Fraud Control Units
- ALN 93.777 – State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare
- ALN 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, 2023

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, 2023

Key to Numbering of Findings in Part III:

Federal Numbering System Example: 2023-001

- 2023 – Fiscal Year Finding reported in (i.e., Year Ended June 30, 2023).
- 001 – Comment Number.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

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:

ALN: 17.225 – Unemployment Insurance

ALN: 17.225 – COVID-19, Unemployment Insurance

Agency Number: REEDMOD09, UI32599J20, UI34058T30, UI34058T90, UI34058U10, UI34058V70, UI340583I0, UI34496Y90, UI34496Y91, UI34715C80, UI34715CA0, UI34715MV0, UI34715Z50, UI34715CI0, UI34715KD0, UI34715NJ0, UI34715Z70, UI34715MT0, UI34715Z30, UI34856CJ0, UI34856Z80, UI35648B60, UI35648DO0, UI35648JT0, UI35648JT1, UI35704B80, UI35704B90, UI35944JU0, UI37064KI0, UI37223PU0, UI37223PU1, UI38018PW0, UI37280MJ0, UI37280MK0, UI0347150148, UI380180102, UI38399MO0, UI34750146, UI34164U60, UI34164U50, UI39268RS0, UI39268RR0

Federal Award Year: 2019, 2020, 2021, 2022, 2023

Prior Year Single Audit Report Finding Number: 2022-001

Iowa Department of Workforce Development

2023-001

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 adjustments 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, 2023

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.

Although the employees reported their actual time on assigned programs in the state time reporting system, corrective disbursement entries were not consistently 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 function within the accounting ledger. This feature was not consistently 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. Due to staff turnover, corrective 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 all pay periods 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 salaries and wages and these policies and procedures should be followed.

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 began the process in October 2023.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

ALN: 17.225 – Unemployment Insurance

ALN: 17.225 – COVID-19, Unemployment Insurance

Agency Number: REEDMOD09, UI32599J20, UI34058T30, UI34058T90, UI34058U10, UI34058V70, UI340583IO, UI34496Y90, UI34496Y91, UI34715C80, UI34715CA0, UI34715MV0, UI34715Z50, UI34715CI0, UI34715KD0, UI34715NJ0, UI34715Z70, UI34715MT0, UI34715Z30, UI34856CJ0, UI34856Z80, UI35648B60, UI35648D00, UI35648JT0, UI35648JT1, UI35704B80, UI35704B90, UI35944JU0, UI37064KI0, UI37223PU0, UI37223PU1, UI38018PW0, UI37280MJ0, UI37280MK0, UI0347150148, UI380180102, UI38399MO0, UI34750146, UI34164U60, UI34164U50, UI39268RS0, UI39268RR0

Federal Award Year: 2019, 2020, 2021, 2022, 2023

Prior Year Single Audit Report Finding Number: 2022-002

Iowa Department of Workforce Development

2023-002

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 must 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. The rates were not updated quarterly after December 14, 2021, for fiscal year ending June 30, 2023. Department policies require rates to be updated quarterly.

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. In addition, due to staff turnover, staff were not available to review rates and compare allocated costs to time entries.

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, 2023

Recommendation – The Department should follow policies and procedures and 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 began 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.

ALN: 17.225 – Unemployment Insurance

ALN: 17.225 – COVID-19, Unemployment Insurance

Agency Number: REEDMOD09, UI32599J20, UI34058T30, UI34058T90, UI34058U10, UI34058V70, UI340583IO, UI34496Y90, UI34496Y91, UI34715C80, UI34715CA0, UI34715MV0, UI34715Z50, UI34715CI0, UI34715KD0, UI34715NJ0, UI34715Z70, UI34715MT0, UI34715Z30, UI34856CJ0, UI34856Z80, UI35648B60, UI35648D00, UI35648JT0, UI35648JT1, UI35704B80, UI35704B90, UI35944JU0, UI37064KI0, UI37223PU0, UI37223PU1, UI38018PW0, UI37280MJ0, UI37280MK0, UI0347150148, UI380180102, UI38399MO0, UI34750146, UI34164U60, UI34164U50, UI39268RS0, UI39268RR0

Federal Award Year: 2019, 2020, 2021, 2022, 2023

Prior Year Single Audit Report Finding Number: 2022-003

Iowa Department of Workforce Development

2023-003

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, 2021, were received in October 2022. IWD must certify and respond to each Federal Employer Identification Number even if there is no discrepancy.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

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, 2023. 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 – For the secure file received in October 2022, 13 of 25 discrepancies were not resolved within the 180-day period, as required. For the secure file received in October 2021, 14 of 33 discrepancies were not resolved within the 180-day period, as required, and an additional 17 of 33 discrepancies have not been resolved.

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.

Effect – The Department did not resolve discrepancies in a timely manner.

Recommendation – The Department should follow the established policies and procedures to ensure discrepancies are followed up and resolved 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.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

ALN: 17.225 – Unemployment Insurance

ALN: 17.225 – COVID19, Unemployment Insurance

Agency Number: REEDMOD09, UI32599J20, UI34058T30, UI34058T90, UI34058U10, UI34058V70, UI340583I0, UI34496Y90, UI34496Y91, UI34715C80, UI34715CA0, UI34715MV0, UI34715Z50, UI34715CI0, UI34715KD0, UI34715NJ0, UI34715Z70, UI34715MT0, UI34715Z30, UI34856CJ0, UI34856Z80, UI35648B60, UI35648DO0, UI35648JT0, UI35648JT1, UI35704B80, UI35704B90, UI35944JU0, UI37064KI0, UI37223PU0, UI37223PU1, UI38018PW0, UI37280MJ0, UI37280MK0, UI0347150148, UI380180102, UI38399MO0, UI34750146, UI34164U60, UI34164U50, UI39268RS0, UI39268RR0

Federal Award Year: 2019, 2020, 2021, 2022, 2023

Prior Year Single Audit Report Finding Number: 2022-004

Iowa Department of Workforce Development

2023-004

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 \$25.7 million and were greater than a significant amount of approximately \$9.7 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.

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.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

Response and Corrective Action Planned – The Department implemented a revised cash management policy for federal programs. Included in the policy and procedure are review of ledger activity, instances in which federal programs reflect excess cash on hand, 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.

ALN: 17.225 – Unemployment Insurance

ALN: 17.225 – COVID-19, Unemployment Insurance

Agency Number: REEDMOD09, UI32599J20, UI34058T30, UI34058T90, UI34058U10, UI34058V70, UI340583I0, UI34496Y90, UI34496Y91, UI34715C80, UI34715CA0, UI34715MV0, UI34715Z50, UI34715CI0, UI34715KD0, UI34715NJ0, UI34715Z70, UI34715MT0, UI34715Z30, UI34856CJ0, UI34856Z80, UI35648B60, UI35648D00, UI35648JT0, UI35648JT1, UI35704B80, UI35704B90, UI35944JU0, UI37064KI0, UI37223PU0, UI37223PU1, UI38018PW0, UI37280MJ0, UI37280MK0, UI0347150148, UI380180102, UI38399MO0, UI34750146, UI34164U60, UI34164U50, UI39268RS0, UI39268RR0

Federal Award Year: 2019, 2020, 2021, 2022, 2023

Prior Year Single Audit Report Finding Number: 2022-006

Iowa Department of Workforce Development

2023-005

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 191 report, “Statement of Expenditures and Financial Adjustments of Federal Funds for Unemployment Compensation for Federal Employees and Ex-Servicemembers”, 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 – One of the four quarterly reports was submitted one day late.

Cause – Department procedures were not established in fiscal year 2023 to ensure reports are submitted timely. The Department also utilizes a database to identify unemployment compensation paid to Federal Employees and Ex-Servicemembers.

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

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

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 or Comptroller 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.

ALN: 17.225 – Unemployment Insurance

ALN: 17.225 – COVID-19, Unemployment Insurance

Agency Number: REEDMOD09, UI32599J20, UI34058T30, UI34058T90, UI34058U10, UI34058V70, UI340583I0, UI34496Y90, UI34496Y91, UI34715C80, UI34715CA0, UI34715MV0, UI34715Z50, UI34715CI0, UI34715KD0, UI34715NJ0, UI34715Z70, UI34715MT0, UI34715Z30, UI34856CJ0, UI34856Z80, UI35648B60, UI35648D00, UI35648JT0, UI35648JT1, UI35704B80, UI35704B90, UI35944JU0, UI37064KI0, UI37223PU0, UI37223PU1, UI38018PW0, UI37280MJ0, UI37280MK0, UI0347150148, UI380180102, UI38399MO0, UI34750146, UI34164U60, UI34164U50, UI39268RS0, UI39268RR0

Federal Award Year: 2019, 2020, 2021, 2022, 2023
Prior Year Single Audit Report Finding Number: 2022-007
Iowa Department of Workforce Development

2023-006

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 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 Department. 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.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

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 for one of 12 months.

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 ET 9050, 9052 and 9055 reports. Included in the procedures 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.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

ALN: 17.225 – Unemployment Insurance

ALN: 17.225 – COVID-19, Unemployment Insurance

Agency Number: REEDMOD09, UI32599J20, UI34058T30, UI34058T90, UI34058U10, UI34058V70, UI340583IO, UI34496Y90, UI34496Y91, UI34715C80, UI34715CA0, UI34715MV0, UI34715Z50, UI34715CI0, UI34715KD0, UI34715NJ0, UI34715Z70, UI34715MT0, UI34715Z30, UI34856CJ0, UI34856Z80, UI35648B60, UI35648DO0, UI35648JT0, UI35648JT1, UI35704B80, UI35704B90, UI35944JU0, UI37064KI0, UI37223PU0, UI37223PU1, UI38018PW0, UI37280MJ0, UI37280MK0, UI0347150148, UI380180102, UI38399MO0, UI34750146, UI34164U60, UI34164U50, UI39268RS0, UI39268RR0

Federal Award Year: 2018, 2019, 2020, 2021, 2022, 2023

Prior Year Single Audit Report Finding Number: N/A

Iowa Department of Workforce Development

2023-007

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, regulation and the terms of the federal award. The ETA 2112 report, “UI Financial Transaction Summary”, is a monthly summary of transactions in a state unemployment fund which consists of the 8405 Clearing Account Unemployment Trust Fund (UTF) Account, and Benefit Payment Account. UI Reports Handbook No. 401 requires the report to be submitted to the Employment and Training Administration of the U.S. Department of Labor monthly, by the first day of the second month following the month of reference.

Condition – Short Time Compensation (STC) is an alternative to layoffs for employers experiencing a reduction in available work, STC allows employers to reduce the hours of work rather than laying off some employees. The Federal Employee Compensation Act (FECA) provides workers' compensation coverage for employment-related injuries and occupational diseases. The Department did not report Short Time Compensation and FECA benefit payments on the transaction summaries throughout the fiscal year. There were unexplained variances between the prior year ending balance and current year beginning balances. The Department's UC Benefit payment account did not include FECA benefit draws and Unemployment Compensation for Ex-Servicemembers (UCX) benefit draws throughout the fiscal year.

In addition, the January 2023 ETA 8405 Clearing Account's prior months balance is understated by \$11,825,764 and the March 2023 ETA 2112 Total Iowa Benefits was understated by \$8,774,147. The ETA 8405 Clearing Account was established for all employer contributions and payments in lieu of contributions to be deposited into and transferred immediately upon availability to the Unemployment Trust Fund. The ETA 8405 Report totals the ending balance of each day in the month, when manually entering the beginning daily ledger balance for January 2023, the Department entered the incorrect prior month ending balance resulting in the ledger balance amount being understated.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

The Department indicated the ETA 2112 reports submitted during fiscal year 2023 were reviewed and approved; however, this review was not documented for 2 of 12 months, and 6 of 12 monthly reports were submitted between 2 and 27 days late.

Cause – The Department utilizes an external accounting system for the processing of Unemployment Insurance (UI) benefit payments to claimants. The benefit claimant system processes the claims, then communicates the information to the State’s accounting system, the Integrated Information for Iowa (I/3) system, for payment.

The benefit claimant system identifies benefit payments by State Unemployment and Federal Unemployment programs, including Federal Unemployment claims covered under various Acts enacted during the pandemic.

The Department has developed a process to reconcile benefit payments by type and in total between the Department’s benefit claimant system and I/3 daily to ensure benefit payments are accurately recorded for financial reporting purposes. Although the Department performed the reconciliations, variances were identified and remained uncorrected at the time of reporting for the ETA 2112 reports.

In addition, Department procedures have not been established to ensure reports are submitted timely and Department procedures have not been established to require the independent review and approval of the ETA 2112 reports be documented and retained.

Effect – Incorrect supporting documentation, such as the ETA 8405 report and accounting ledgers, resulted in undetected reporting errors and misstatements and the lack of a documented review of these reports resulted in the errors being undetected and increases the risk for further undetected reporting errors or misstatements. In addition, the lack of established policies and procedures resulted in the late submission of six monthly reports.

Recommendation – The Department should follow policies and procedures already established to ensure variances in the reconciliation process are investigated and corrected immediately. If errors are noted on the ETA 2112 reports after initial submission, the Department should amend the completed report to agree with the corrected supporting documentation.

The Department should establish policies and procedures to ensure the monthly 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. In addition, The Department should establish policies and procedures to ensure reports are submitted timely.

Response and Corrective Action Planned – The Department will review with staff and retrain as necessary to follow existing policies and procedures to ensure variances identified during the reconciliation process are corrected. The Department is also modifying policies and procedures related to the ETA 2112 report. In addition, management will review ETA 2112 reports for accuracy and to identify if an amended report should be filed.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

ALN: 17.225 – Unemployment Insurance

ALN: 17.225 – COVID-19, Unemployment Insurance

Agency Number: REEDMOD09, UI32599J20, UI34058T30, UI34058T90, UI34058U10, UI34058V70, UI340583IO, UI34496Y90, UI34496Y91, UI34715C80, UI34715CA0, UI34715MV0, UI34715Z50, UI34715CI0, UI34715KD0, UI34715NJ0, UI34715Z70, UI34715MT0, UI34715Z30, UI34856CJ0, UI34856Z80, UI35648B60, UI35648D00, UI35648JT0, UI35648JT1, UI35704B80, UI35704B90, UI35944JU0, UI37064KI0, UI37223PU0, UI37223PU1, UI38018PW0, UI37280MJ0, UI37280MK0, UI0347150148, UI380180102, UI38399MO0, UI34750146, UI34164U60, UI34164U50, UI39268RS0, UI39268RR0

Federal Award Year: 2019, 2020, 2021, 2022, 2023

Prior Year Single Audit Report Finding Number: 2022-008

Iowa Department of Workforce Development

2023-008

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, 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 one day late. In addition, the Department indicated the reports were reviewed and approved; however, this review was not documented for four out of four quarterly reports.

Cause – Department procedures have not been established to ensure reports are submitted timely and 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.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

Response and Corrective Action Planned – The Department established policies and procedures to ensure evidence of an independent review is documented by the reviewer and date of the review prior to submission, within the reporting deadline. The ETA 2208A report will be reviewed by the Chief Financial Officer or Comptroller and will be evidenced by email approval prior to any future ETA 2208A submissions to the ETA. The Department began this process September 2023.

Conclusion – Response accepted.

ALN: 17.225 – Unemployment Insurance

ALN: 17.225 – COVID-19, Unemployment Insurance

Agency Number: REEDMOD09, UI32599J20, UI34058T30, UI34058T90, UI34058U10, UI34058V70, UI340583IO, UI34496Y90, UI34496Y91, UI34715C80, UI34715CA0, UI34715MV0, UI34715Z50, UI34715CI0, UI34715KD0, UI34715NJ0, UI34715Z70, UI34715MT0, UI34715Z30, UI34856CJ0, UI34856Z80, UI35648B60, UI35648D00, UI35648JT0, UI35648JT1, UI35704B80, UI35704B90, UI35944JU0, UI37064KI0, UI37223PU0, UI37223PU1, UI38018PW0, UI37280MJ0, UI37280MK0, UI0347150148, UI380180102, UI38399MO0, UI34750146, UI34164U60, UI34164U50, UI39268RS0, UI39268RR0

Federal Award Year: 2019, 2020, 2021, 2022, 2023
Prior Year Single Audit Report Finding Number: N/A
Iowa Department of Workforce Development

2023-009

Indirect Costs

Criteria – The Department negotiates an indirect cost rate with the U.S. Department of Labor in accordance with Title 2 of the Code of Federal Regulations, Part 200 for nonprofit and state/local entities. Indirect costs are expenditures that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective. The Department allocates these indirect costs to federal programs using the negotiated indirect cost rates. The Department cannot charge more than the maximum negotiated indirect costs or rates.

Condition – The Department exceeded the maximum allowable amount for indirect cost by \$117,275.

Cause – The Department has not established policies and procedures to ensure the maximum allowable amount is not exceeded.

Effect – The cumulative indirect cost for all programs in fiscal year 2023 exceeded the maximum allowable amount.

Recommendation – The Department should establish policies and procedures to ensure the maximum allowable amount is not exceeded. In addition, the Department should work with the Department of Labor to resolve the potential over payment.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

Response and Corrective Action Planned – The Department will establish policies to track and control indirect costs so that it doesn't exceed the maximum allowable to be collected per U.S. Department of Labor approvals and individual federal award limitations. We will work with the Department of Labor to resolve this issue.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

U.S. Department of the Treasury

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCIES:

ALN: 21.027 – COVID-19, CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS

Agency Number: 309-AA2C-CCC, 309-AA2D-SYI, 309-AA2E-HCRA2, 309-AA2H-HBIC, 309-AA2L-LMI, 309-AA2Z-CCBI, 309-AACD-ELDT, 309-AATU-TPRAP, 309-AAPP-WBL, 309-AAIL-ILL

Federal Award Year: 2021, 2023

Prior Year Single Audit Report Finding Number: 2022-014

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

2023-010

Awards to Subrecipients

Criteria – During fiscal year 2023, 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, the federal award project description as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA), 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.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

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 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.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

U.S. Department of Education

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCIES:

ALN: 84.367 – Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)

Agency Number: S367A190014, S367A200014/S367A200014 – 20A, S367A210014

Federal Award Year: 2020, 2021, 2022

Prior Year Single Audit Report Finding Number: N/A

Iowa Department of Education

2023-011

Activities Allowed and Unallowed

Criteria – Title II Part A, Elementary and Secondary Education Act (ESEA) section 2101 (C)(1) and (3) requires each state receiving an allotment to reserve not less than 95 percent to make subgrants to local educational agencies. Of the 95 percent allocated to local educational agencies the state educational agency may reserve not more than 3% for one or more of the activities for principals or other school leaders.

According to the ESEA, a paraprofessional is not a school leader. School leaders are defined by ESEA 8101(44) as “a principal, assistant principal, or other individual who is an employee or officer of an elementary school or secondary school, local educational agency, or other entity operating an elementary school or secondary school; and is responsible for the daily instructional leadership and managerial operations in the elementary school or secondary school building”. Section 8101.37 defines paraprofessional as an “educational assistant or instructional assistant”.

Condition – Allocations awarded to the State for federal fiscal years (FFY) 2020, 2021, 2022 were active and being spent during state fiscal year ended June 30, 2023. The maximum 3% reservation for principals and school leaders which could have been allocated by the Iowa Department of Education, was approximately \$430,000, \$455,000 and \$455,000 for FY20 through FY22 respectively, totaling approximately \$1,340,000.

During the year ended June 30, 2023, \$1,215,607 was awarded to community colleges and area education agencies for paraeducator programs. For the year ended June 30, 2023, \$840,672 was spent on the paraeducator programs. Since paraeducators do not meet the “school leaders” criteria, the costs of the awards are considered unallowable under ESEA section 2101(C)(4) for the 3% reserved from LEA subgrants.

Cause – Although procedures have been established to earmark and allocate funds properly, the Department’s final review procedures did not detect the error in the normal course of performing their assigned duties.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

Effect – The Department improperly allocated funds and had expenditures which were earmarked for school leaders to paraeducator programs, resulting in questioned costs of \$840,672.

Recommendation – The Department should contact the U.S. Department of Education for resolution. The Department should also follow established procedures to ensure federal funds are earmarked and spent in accordance with federal requirements for allowable purposes.

Response and Corrective Action Planned – As stated by the Office of the Auditor of the State, the Iowa Department of Education has established procedures to earmark and allocate funds properly. When the decision was made in 2022 to use Title IIA school leader 3% allocation for paraeducator certification, the Department relied upon internal legal guidance stating the decision was legally permissible. Guidance from the U.S. Department of Education states the other Title IIA state set aside funds may be used for any State activity under ESEA section 2101(c)(4), some of which involve paraprofessionals. However, the allowable uses of other Title IIA state set aside funds are distinct from the allowable uses of Title IIA school leader 3% allocation.

At this time, the Department is working to engage and identify appropriate next steps with the U.S. Department of Education. Please note the use of the Title IIA school leader 3% allocation for paraeducator certification concluded at the end of FY23; Title IIA school leader 3% funds were not used for this purpose in FY24 beginning July 1, 2023 under current leadership.

To continue to build Department capacity in the administration of funds under ESEA, Department leadership directed ESEA and federal grants management training for the Bureau of Federal Programs and all other relevant Department staff, which will be provided by the Council for Chief State School Officer's Federal Education Group beginning in April 2024. Additionally, Department leadership directed additional expectations in its spending oversight procedures, including that all program fund managers and accounting budget analysts review and approve all uses in which their funding is involved.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

U.S. Department of Health and Human Services

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

INTERNAL CONTROL DEFICIENCIES:

ALN: 93.558 – Temporary Assistance for Needy Families

Agency Number: 2201TANF22

Federal Award Year: 2023

Prior Year Single Audit Report Finding Number: N/A

Iowa Department of Human Services

2023-012

Computer Match – Family Investment Program (FIP)

Criteria - The Department operates FIP utilizing federal funds provided for in the Temporary Assistance for Needy Families (TANF) block grant. Title 4-C-39 of the Employees' Manual provides, in part, "A participant whose needs are included in a FIP grant cannot receive at the same time a grant from any other public assistance program administered by the Department, including foster care and subsidized adoption." Title 17-F-14 of the Employees' Manual provides, in part, "A child shall not concurrently receive subsidized adoption maintenance payments and FIP." However, the Department allows a participant to receive both FIP and foster care or FIP and subsidized adoption for the month the child is removed from the home to enter foster care or for the month the child begins receiving subsidized adoption payments.

In addition, although Title 4-C-39 of the Employees' Manual states a participant cannot receive both FIP and foster care assistance (foster care assistance is a Title IV-E program) at the same time, a letter dated February 14, 2014 from the Administration for Children and Families (ACF) stated, "Federal TANF regulations allow for concurrent TANF and Title IV-E benefits only if the situation involves a Foster Care placement with a relative. If the placement is with a non-relative, concurrent payment of benefits is only allowable in limited circumstances."

Condition - A computer match of payment data was performed for cases receiving both FIP and foster care payments during fiscal year 2023. We reviewed 53 cases receiving both FIP and foster care payments during the same month of service. Of the 53 cases reviewed, four children, or 7.55%, received both FIP and foster care payments for an additional one to two months after entering foster care with a non-relative. Although these payments are not in compliance with the Employees' Manual, it is unclear if they meet the exception allowed by the federal government, as stated in the letter from ACF dated February 14, 2014.

A computer match of payment data was performed for cases receiving both FIP and subsidized adoption payments during fiscal year 2023. We reviewed 63 cases receiving both FIP and subsidized adoption payments during the same month of service. Of the 63 cases reviewed, four cases, or 6.3%, improperly received both FIP and subsidized adoption payments for an additional one to two months after entering subsidized adoption. The unallowable FIP payments for these four cases totaled \$3,278.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2023

Cause – The Department has established policies regarding the payment of both FIP and foster care assistance payments for the same period; however, documentation was not on file to support whether the payment is an exception to the established policy of if the policies were not followed.

Although the Department has established policies regarding the payment of both FIP and subsidized adoption payments during the same period, those procedures were not always followed.

Effect – The lack of documentation regarding whether a FIP and foster care payment is an exception to the policy may result in the Department not identifying and recouping overpayments. Also, not following the established policies for the payment of FIP and subsidized adoption assistance may result in the Department overpaying either FIP or subsidized adoption assistance.

Recommendation – The Department should review its policies and establish procedures pertaining to compliance with federal regulations and establish additional oversight procedures to ensure compliance with federal regulations pertaining to identifying concurrent FIP and foster care payments and concurrent FIP and subsidized adoption payments. The Department should review cases identified and determine if recoupment should be performed.

Response and Corrective Action Planned – For FIP/Adoption Subsidy – 3 of the cases had errors all completed by the same worker. The worker correctly closed down the case when acting on the alert but neglected to establish the overpayment. The worker will be retrained on when an overpayment is needed. Recoupments have been established for overpayments.

For the FIP/Foster Care – The four workers will be retrained on when to cancel a case, what to look for in the system when an alert is received about a child entering foster care, and when a recoupment is needed. Recoupments have been established for overpayments.

We will also provide a reminder to all Income Maintenance staff providing the policies and procedures for duplicate benefits in these situations. This reminder will be emailed out and also discussed at team staff meetings.

Conclusion – Response accepted.

State of Iowa

Index of Findings by State Agency and Program Name

For the Year Ended June 30, 2023

Iowa Department of Workforce Development

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Iowa State Agencies
By Agency Number

<u>Agency Number</u>	<u>Agency</u>
009	Department of Agriculture and Land Stewardship
112	Department of Justice
131	Department for the Blind
167	Civil Rights Commission
216	Department of Commerce – Insurance Division
219	Department of Commerce – Utilities Division
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
411	Glenwood 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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