



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

State Capitol Building  
Des Moines, Iowa 50319-0006  
Telephone (515) 281-5834

Rob Sand  
Auditor of State

**NEWS RELEASE**

**FOR RELEASE**

**March 31, 2025**

**Contact: Brian Brustkern**  
**515/281-5834**

Auditor of State Rob Sand today released the State of Iowa's Single Audit Report for the year ended June 30, 2024. 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 \$13.2 billion of federal funds in fiscal year 2024, an increase of approximately \$1.4 billion, or 11.9% 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 \$664 million, a decrease of approximately \$12 million. Decreases in CARES and ARPA programs included approximately \$154 million for Education Stabilization Funds, approximately \$25 million for Highway Planning and Construction, approximately \$14 million for National School Lunch Program and approximately \$9 million for Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii. These were netted with increases of approximately \$94 million for Coronavirus State and Local Fiscal Recovery Funds Relief Fund, approximately \$67 million for Disaster Grants – Public Assistance (Presidentially Declared Disasters) and approximately \$38 million for Epidemiology and Laboratory Capacity for Infectious Diseases (ELC). Changes in non-CARES or ARPA and non-loan programs included an increase of approximately \$940 million in funding for Medicaid expenditures, \$457 million for the Highway Planning and Construction Grant, \$65 million in capitalization grants for clean water and drinking water state revolving funds and decreases of \$64 million for the Supplemental Nutrition Assistance Program, \$44 million for Low-Income Home Energy Assistance and \$41 million for the Child Care and Development Block Grant.

Expenditures directly related to the CARES programs included \$253.3 million from the Coronavirus State and Local Fiscal Recovery Funds Relief Fund, \$194.9 million for the Education Stabilization Fund program, and \$78.9 million in Disaster Grants – Public Assistance.

Expenditures for programs not related to CARES or ARPA included approximately \$6.0 billion for Medicaid, \$1.8 billion in capitalization grants for clean water state revolving funds, \$912 million for highway planning and construction, \$608 million for capitalization grants for drinking water state revolving funds, \$554 million for supplemental nutrition assistance and \$498 million for unemployment insurance. Although the State of Iowa administered approximately 339 federal programs during the year ended June 30, 2024, these six programs accounted for approximately 82.7% of total federal expenditures not related to CARES or ARPA funding.

**AUDIT FINDINGS:**

Sand reported twenty internal control deficiencies, fourteen are related to the Iowa Department of Workforce Development, four are related to the Department of Health and Human Services, one is related to the Department for the Blind, and one for the Woodward Resource Center. The control deficiencies address issues such as lack of policies and procedures to ensure 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 to ensure the Department monitors subrecipients for compliance with grant requirements and to establish procedures to ensure client insurance questionnaires are properly completed. The recommendations and management's responses are included in the Schedule of Findings and Questioned Costs.

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

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

# # #



# State of Iowa

## Statewide Single Audit



**For the Fiscal Year  
Ended June 30, 2024**



Photo of the Iowa State Capitol as viewed from the west terrace with purple alliums in bloom.

Photo by Kim Knight



**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, 2024**

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

**State of Iowa**



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**State of Iowa**



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Rob Sand  
Auditor of State

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Des Moines, Iowa 50319-0006  
Telephone (515) 281-5834

March 28, 2025

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, 2024. 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 \$13.2 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.

The State of Iowa's Annual Comprehensive Financial Report for the year ended June 30, 2024 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 over a light blue horizontal line.

Rob Sand  
Auditor of State





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Rob Sand  
Auditor of State

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

To the Governor and Members of the General Assembly:

Report on Compliance for Each Major Federal Program

Opinion on each Major Federal Program

We have audited the State of Iowa's compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the State of Iowa's major federal programs for the year ended June 30, 2024. 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 approximately \$125,077,000 and \$1,088,068,000, 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, 2024. Our audit, described below, did not include the operations of the Iowa Finance Authority because other auditors were engaged to perform an audit in accordance with the Uniform Guidance. Our audit, described below, also did not include the operations of Iowa State University, the University of Iowa and the University of Northern Iowa because those Schedule of Expenditures of Federal Awards were issued under separate cover.

In our opinion, the State of Iowa complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified in Part I of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of 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 opinion 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.

### 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 were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2024-001 through 2024-020 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, 2024, 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 20, 2024 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.

A handwritten signature in black ink, appearing to read "Brian R. Brustkern", with a stylized flourish at the end.

Brian R. Brustkern, CPA  
Deputy Auditor of State

March 28, 2025, except for our report  
on the Schedule of Expenditures of  
Federal Awards, for which the date is  
December 20, 2024

**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, 2024

AL Number	Federal Department / Program Name	State Agency (see pg xx)	Federal Expenditures/ Disbursements/ Issuances	Totals by ALN/Cluster
<u>United States Department of Agriculture</u>				
10.025	Plant and Animal Disease, Pest Control, and Animal Care (\$53,236 provided to subrecipients)	009	\$ 1,280,380	\$
10.025	Plant and Animal Disease, Pest Control, and Animal Care	542	25,645	1,306,025
10.028	Wildlife Services (\$106,974 provided to subrecipients)	542	140,859	140,859
10.069	Conservation Reserve Program	009	154,580	
10.069	Conservation Reserve Program	542	71,889	226,469
10.093	Voluntary Public Access and Habitat Incentive Program (\$335,174 provided to subrecipients)	542	338,267	338,267
10.170	Specialty Crop Block Grant Program - Farm Bill (\$455,501 provided to subrecipients)	009	539,510	539,510
10.182	Pandemic Relief Activities: Local Food Purchase Agreements with States, Tribes, and Local Governments	009	2,414,904	2,414,904
10.185	Local Food for Schools Cooperative Agreement Program	009	1,144,112	1,144,112
10.187	The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds	400	320,879	320,879
10.190	Resilient Food System Infrastructure Program	009	112,531	112,531
10.475	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	009	2,231,575	2,231,575
10.479	Food Safety Cooperative Agreements <i>(Passed through University of Iowa; and then the related grant associated with the funding)</i>	009	54,516	54,516
10.525	Farm and Ranch Stress Assistance Network Competitive Grants Program (\$79,456 provided to subrecipients)	009	79,456	79,456
10.537	Supplemental Nutrition Assistance Program (SNAP) Employment and Training (E&T) Data and Technical Assistance Grants	400	10,996	10,996
10.541	Child Nutrition-Technology Innovation Grant	282	317,896	317,896
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	009	33,360	
10.557	WIC Special Supplemental Nutrition Program for Women, Infants, and Children (\$16,903,974 provided to subrecipients)	400	57,828,761	
10.557	COVID-19, WIC Special Supplemental Nutrition Program for Women, Infants, and Children	400	93,510	57,955,631
10.558	Child and Adult Care Food Program (\$28,371,299 provided to subrecipients)	282	28,821,647	28,821,647
10.560	State Administrative Expenses for Child Nutrition	282	3,456,726	3,456,726
10.572	WIC Farmers' Market Nutrition Program (FMNP)	009	347,337	347,337
10.574	Team Nutrition Grants	282	100,589	100,589
10.575	Farm to School Grant Program	282	23,048	23,048
10.576	Senior Farmers Market Nutrition Program	009	531,184	531,184
10.578	WIC Grants To States (WGS) (\$2,030 provided to subrecipients)	400	2,030	2,030
10.579	Child Nutrition Discretionary Grants Limited Availability (\$649,999 provided to subrecipients)	282	651,957	651,957
10.645	Farm to School State Formula Grant	282	104,404	104,404
10.649	Pandemic EBT Administrative Costs	400	1,642,654	1,642,654
10.664	Cooperative Forestry Assistance (\$74,590 provided to subrecipients)	542	1,434,293	1,434,293
10.675	Urban and Community Forestry Program (\$6,696 provided to subrecipients)	542	6,696	6,696
10.676	Forest Legacy Program	542	252,738	252,738
10.678	Forest Stewardship Program	542	392,600	392,600
10.680	Forest Health Protection	542	106,705	106,705
10.698	State & Private Forestry Cooperative Fire Assistance (\$240,157 provided to subrecipients)	542	405,390	405,390
10.727	Inflation Reduction Act Urban & Community Forestry Program (\$70,961 provided to subrecipients)	542	86,563	86,563
10.902	Soil and Water Conservation	009	495,420	
10.902	Soil and Water Conservation	542	343,832	839,252
10.932	Regional Conservation Partnership Program	009	356,542	356,542
<u>SNAP Cluster:</u>				
10.551	Supplemental Nutrition Assistance Program	400	553,599,364	
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Administrative Costs) (\$5,710,409 provided to subrecipients)	400	32,686,378	586,285,742

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2024

AL Number	Federal Department / Program Name	State Agency (see pg xx)	Federal Expenditures/ Disbursements/ Issuances	Totals by ALN/Cluster
<u>United States Department of Agriculture (continued)</u>				
<u>Child Nutrition Cluster:</u>				
10.553	School Breakfast Program (\$40,765,648 provided to subrecipients)	282	40,859,629	
10.555	National School Lunch Program (\$157,425,338 provided to subrecipients)	282	157,601,666	
10.555	COVID-19, National School Lunch Program (\$13,127,754 provided to subrecipients)	282	13,146,301	
			170,747,967	
10.556	Special Milk Program for Children (\$43,942 provided to subrecipients)	282	43,942	
10.559	Summer Food Service Program for Children (\$8,695,590 provided to subrecipients)	282	8,923,692	
10.582	Fresh Fruit and Vegetable Program (\$3,327,363 provided to subrecipients)	282	3,368,457	223,943,687
<u>Food Distribution Cluster:</u>				
10.565	Commodity Supplemental Food Program (\$197,385 provided to subrecipients)	400	209,169	
10.568	Emergency Food Assistance Program (Administrative Costs) (\$1,524,337 provided to subrecipients)	400	1,566,810	
10.569	Emergency Food Assistance Program (Food Commodities)	400	13,359,475	15,135,454
	Total United States Department of Agriculture		932,120,864	932,120,864
<u>Department of Commerce</u>				
11.032	State Digital Equity Planning and Capacity Grant	185	442,437	442,437
11.035	Broadband Equity, Access, and Deployment Program	185	965,297	965,297
<u>Economic Development Cluster:</u>				
11.307	Economic Adjustment Assistance	269	2,903,239	2,903,239
	Total Department of Commerce		4,310,973	4,310,973
<u>Department of Defense</u>				
12.112	Payments to States in Lieu of Real Estate Taxes (\$477,325 provided to subrecipients)	655	477,325	477,325
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	542	39,223	39,223
12.400	Military Construction, National Guard	582	13,253,037	13,253,037
12.401	National Guard Military Operations and Maintenance (O&M) Projects	582	55,576,488	55,576,488
<u>Other Federal Assistance:</u>				
12.U01	Unknown Title - Department of the Army - Condition 5	542	897,545	897,545
	Total Department of Defense		70,243,618	70,243,618
<u>Department of Housing and Urban Development</u>				
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (\$42,872,145 provided to subrecipients)	269	82,153,854	
14.228	COVID-19, Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (\$5,704,953 provided to subrecipients)	269	6,436,990	88,590,844
	Total Department of Housing and Urban Development		88,590,844	88,590,844
<u>Department of the Interior</u>				
15.250	Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	009	5,000	5,000
15.252	Abandoned Mine Land Reclamation (AMLR)	009	7,477,107	7,477,107
15.608	Fish and Wildlife Management Assistance	542	84,962	84,962
15.615	Cooperative Endangered Species Conservation Fund	542	2,470,629	2,470,629
15.623	North American Wetlands Conservation Fund (\$124,743 Provided to Subrecipients)	542	825,390	825,390
15.634	State Wildlife Grants (\$908,002 provided to subrecipients)	542	1,153,348	1,153,348
15.637	Migratory Bird Joint Ventures	542	29,498	29,498
15.654	National Wildlife Refuge System Enhancements	542	78,741	78,741
15.684	White-nose Syndrome National Response Implementation	542	26,550	26,550

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2024

AL Number	Federal Department / Program Name	State Agency (see pg xx)	Federal Expenditures/ Disbursements/ Issuances	Totals by ALN/Cluster
<u>Department of the Interior (continued)</u>				
15.686	National Fish Habitat Partnership	542	40,000	40,000
15.904	Historic Preservation Fund Grants-In-Aid (\$341,288 provided to subrecipients)	269	1,174,953	1,174,953
15.916	Outdoor Recreation Acquisition, Development and Planning	542	2,189,034	2,189,034
15.929	Save America's Treasures	542	471,943	471,943
15.978	Upper Mississippi River Restoration Long Term Resource Monitoring	542	546,066	546,066
<u>Fish and Wildlife Cluster:</u>				
15.605	Sport Fish Restoration	542	4,786,043	
15.611	Wildlife Restoration and Basic Hunter Education and Safety	542	12,824,804	17,610,847
	Total Department of the Interior		34,184,068	34,184,068
<u>Department of Justice</u>				
16.017	Sexual Assault Services Formula Program (\$723,809 provided to subrecipients)	112	756,416	756,416
16.540	Juvenile Justice and Delinquency Prevention (\$451,326 provided to subrecipients)	400	779,398	779,398
16.543	Missing Children's Assistance	595	615,931	615,931
16.550	State Justice Statistics Program for Statistical Analysis Centers	400	171,375	171,375
16.554	National Criminal History Improvement Program (NCHIP)	595	914,910	914,910
16.575	Crime Victim Assistance (\$13,285,236 provided to subrecipients)	112	13,842,401	13,842,401
16.576	Crime Victim Compensation	112	1,989,000	1,989,000
16.582	Crime Victim Assistance/Discretionary Grants	112	156,157	156,157
16.585	Treatment Court Discretionary Grant Program	222	194,922	
16.585	Treatment Court Discretionary Grant Program	227	38,057	
16.585	Treatment Court Discretionary Grant Program	444	12,400	245,379
16.588	Violence Against Women Formula Grants (\$1,603,886 provided to subrecipients)	112	1,769,330	
16.588	Violence Against Women Formula Grants	595	3,798	1,773,128
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	112	137,164	137,164
16.593	Residential Substance Abuse Treatment for State Prisoners	595	279,371	279,371
16.606	State Criminal Alien Assistance Program	238	458,219	458,219
16.609	Project Safe Neighborhoods	595	97,044	97,044
16.710	Public Safety Partnership and Community Policing Grants	595	556,748	556,748
16.738	Edward Byrne Memorial Justice Assistance Grant Program	595	2,331,191	2,331,191
16.741	DNA Backlog Reduction Program	595	717,596	717,596
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	595	166,855	166,855
16.745	Criminal and Juvenile Justice and Mental Health Collaboration Program	444	394,223	394,223
16.750	Support for Adam Walsh Act Implementation Grant Program	595	134,189	134,189
16.751	Edward Byrne Memorial Competitive Grant Program	595	105,966	105,966
16.812	Second Chance Act Reentry Initiative	226	145,791	
16.812	Second Chance Act Reentry Initiative	400	178,604	324,395
16.813	NICS Act Record Improvement Program	595	95,750	95,750
16.820	Postconviction Testing of DNA Evidence	595	64,809	64,809
16.828	Swift, Certain, and Fair Supervision Program: Applying the Principles Behind Project HOPE	226	173,045	173,045
16.835	Body Worn Camera Policy and Implementation	595	918,934	918,934
16.838	Comprehensive Opioid, Stimulant, and other Substances Use Program	595	209,127	209,127
16.922	Equitable Sharing Program	595	239,859	239,859
	Total Department of Justice		28,648,580	28,648,580
<u>Department of Labor</u>				
17.002	Labor Force Statistics	309	2,276,404	2,276,404
17.005	Compensation and Working Conditions	309	128,488	128,488
17.225	Unemployment Insurance	309	498,293,073	
17.225	COVID-19, Unemployment Insurance	309	966,630	499,259,703

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2024

AL Number	Federal Department / Program Name	State Agency (see pg xx)	Federal Expenditures/ Disbursements/ Issuances	Totals by ALN/Cluster
<u>Department of Labor (continued)</u>				
17.235	Senior Community Service Employment Program (\$887,764 provided to subrecipients)	309	927,472	927,472
17.245	Trade Adjustment Assistance	309	1,036,725	1,036,725
17.271	Work Opportunity Tax Credit Program (WOTC)	309	119,969	119,969
17.273	Temporary Labor Certification for Foreign Workers	309	323,706	323,706
17.285	Registered Apprenticeship (\$237,000 provided to subrecipients)	309	997,654	997,654
17.503	Occupational Safety and Health State Program	427	2,251,456	2,251,456
17.504	Consultation Agreements	427	780,641	780,641
<u>Employment Service Cluster:</u>				
17.207	Employment Service/Wagner-Peyser Funded Activities	309	9,268,986	
17.801	Jobs for Veterans State Grants (\$3,453 provided to subrecipients)	309	1,800,593	11,069,579
<u>WIOA Cluster:</u>				
17.258	WIOA Adult Program (\$3,047,729 provided to subrecipients)	309	3,612,803	
17.259	WIOA Youth Activities (\$4,490,357 provided to subrecipients)	309	5,401,708	
17.278	WIOA Dislocated Worker Formula Grants (\$2,451,635 provided to subrecipients)	309	3,571,942	12,586,453
	Total Department of Labor		531,758,250	531,758,250
<u>Department of Transportation</u>				
20.106	COVID-19, Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	645	211,782	211,782
20.200	Highway Research and Development Program (\$426,964 provided to subrecipients)	645	426,964	426,964
20.205	Highway Planning and Construction (\$39,279,263 provided to subrecipients)	645	911,668,098	
20.205	COVID-19, Highway Planning and Construction (\$1,990,393 provided to subrecipients)	645	11,510,845	923,178,943
20.219	Recreational Trails Program (\$1,385,271 provided to subrecipients)	645	1,385,271	1,385,271
20.224	Federal Lands Access Program (\$55,000 provided to subrecipients)	645	55,000	55,000
20.232	Commercial Driver's License Program Implementation Grant	645	474,475	474,475
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research (\$826,869 provided to subrecipients)	645	826,869	826,869
20.509	Formula Grants for Rural Areas and Tribal Transit Program (\$23,274,536 provided to subrecipients)	645	23,274,536	
20.509	COVID-19, Formula Grants for Rural Areas and Tribal Transit Program (\$2,390,279 provided to subrecipients)	645	2,396,279	25,670,815
20.530	Public Transportation Innovation (\$65,757 provided to subrecipients)	645	65,757	65,757
20.614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	645	50,777	50,777
20.700	Pipeline Safety Program State Base Grant	219	616,219	616,219
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants (\$244,212 paid to subrecipients)	583	321,576	321,576
20.720	State Damage Prevention Program Grants	219	97,001	97,001
20.721	PHMSA Pipeline Safety Program One Call Grant	219	48,127	48,127
20.933	National Infrastructure Investments (\$7,030,131 provided to subrecipients)	645	7,030,131	7,030,131
<u>FMCSA Cluster:</u>				
20.218	Motor Carrier Safety Assistance	595	6,920,681	
20.218	Motor Carrier Safety Assistance	645	2,996,764	
			9,917,445	
20.237	Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	595	633,078	
20.237	Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	645	1,575,034	
			2,208,112	12,125,557.00

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AL Number	Federal Department / Program Name	State Agency (see pg xx)	Federal Expenditures/ Disbursements/ Issuances	Totals by ALN/Cluster
<u>Department of Transportation (continued)</u>				
<u>Federal Transit Cluster:</u>				
20.500	Federal Transit Capital Investment Grants (\$56,250 provided to subrecipients)	645	56,250	
20.507	Federal Transit Formula Grants (\$1,213,184 provided to subrecipients)	645	1,213,184	
20.526	Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs (\$3,307,713 provided to subrecipients)	645	3,307,713	4,577,147
<u>Transit Services Programs Cluster:</u>				
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities (\$2,772,496 provided to subrecipients)	645	2,772,496	
20.516	Job Access and Reverse Commute Program (\$5,665 provided to subrecipients)	645	5,665	2,778,161
<u>Highway Safety Cluster:</u>				
20.600	State and Community Highway Safety (\$2,855,575 provided to subrecipients)	595	5,570,961	
20.600	State and Community Highway Safety	645	41,285	
			5,612,246	
20.616	National Priority Safety Programs (\$788,035 provided to subrecipients)	595	4,222,278	
20.616	National Priority Safety Programs	645	509,126	
			4,731,404	10,343,650
	Total Department of Transportation		990,284,222	990,284,222
<u>Department of the Treasury</u>				
21.027	COVID-19, CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS (\$12,795,617 paid to subrecipients)	532	253,336,625	253,336,625
21.029	COVID-19, Coronavirus Capital Projects Fund	532	3,351,426	3,351,426
21.031	State Small Business Credit Initiative Technical Assistance Grant Program	269	10,727,756	10,727,756
	Total Department of the Treasury		267,415,807	267,415,807
<u>General Services Administration</u>				
39.003	Donation of Federal Surplus Personal Property	250	2,735,451	2,735,451
	Total General Services Administration		2,735,451	2,735,451
<u>National Endowment for the Arts</u>				
45.025	Promotion of the Arts Partnership Agreements (\$687,379 provided to subrecipients)	269	688,242	688,242
	Total National Endowment for the Arts		688,242.00	688,242.00
<u>Small Business Administration</u>				
59.061	State Trade Expansion (\$204,553 provided to subrecipients)	269	228,599	228,599
	Total Small Business Administration		228,599	228,599
<u>Department of Veterans Affairs</u>				
64.009	Veterans Medical Care Benefits	671	12,096	12,096
64.012	Veterans Prescription Service	671	30,136	30,136
64.014	Veterans State Domiciliary Care	671	1,037,066	1,037,066
64.015	Veterans State Nursing Home Care	671	23,583,193	23,583,193
64.053	Payments to States for Programs to Promote the Hiring and Retention of Nurses at State Veterans Homes	671	95,078	95,078
64.203	Veterans Cemetery Grants Program	670	351,723	351,723
	Total Department of Veterans Affairs		25,109,292	25,109,292



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AL Number	Federal Department / Program Name	State Agency (see pg xx)	Federal Expenditures/ Disbursements/ Issuances	Totals by ALN/Cluster
<u>Environmental Protection Agency</u>				
66.032	State Indoor Radon Grants (\$91,185 provided to subrecipients)	400	172,958	172,958
66.034	Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act (\$37,500 provided to subrecipients)	542	639,893	639,893
66.040	Diesel Emissions Reduction Act (DERA) State Grants	645	515,345	515,345
66.419	Water Pollution Control State, Interstate, and Tribal Program Support	542	365,654	365,654
66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	009	25,108	25,108
66.442	Water Infrastructure Improvements for the Nation Small and Underserved Communities Emerging Contaminants Grant Program (\$568,214 provided to subrecipients)	542	568,214	568,214
66.444	Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d))	282	168,556	168,556
66.454	Water Quality Management Planning (\$95,599 provided to subrecipients)	542	98,234	98,234
66.458	Clean Water State Revolving Fund (\$37,013,107 provided to subrecipients)	542	1,779,271,694	1,779,271,694
66.460	Nonpoint Source Implementation Grants (\$1,589,769 provided to subrecipients)	542	4,040,325	4,040,325
66.468	Drinking Water State Revolving Fund (\$23,943,198 provided to subrecipients)	542	608,002,116	608,002,116
66.475	Geographic Programs - Gulf of Mexico Program	009	374,407	
66.475	Geographic Programs - Gulf of Mexico Program (Passed through Practical Farmers of Iowa; 02D01221)	542	53,331	
66.475	Geographic Programs - Gulf of Mexico Program (\$165,730 provided to subrecipients)	542	225,818	653,556
66.485	Support for the Gulf Hypoxia Action Plan	009	153,772	153,772
66.605	Performance Partnership Grants	009	1,099,670	
66.605	Performance Partnership Grants	400	4,335	
66.605	Performance Partnership Grants	427	522,075	
66.605	Performance Partnership Grants (\$287,342 provided to subrecipients)	542	5,936,493	7,562,573
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	542	56,078	56,078
66.708	Pollution Prevention Grants Program	542	272,722	272,722
66.717	Source Reduction Assistance	542	38,660	38,660
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	542	339,864	339,864
66.804	Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	542	377,381	377,381
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program	542	788,743	788,743
66.817	State and Tribal Response Program Grants (\$216,114 provided to subrecipients)	542	676,541	676,541
66.920	Solid Waste Infrastructure for Recycling Infrastructure Grants	542	60,589	60,589
	Total Environmental Protection Agency		2,404,848,576	2,404,848,576
<u>Department of Energy</u>				
81.041	State Energy Program (\$881,101 provided to subrecipients)	269	1,906,540	1,906,540
81.042	Weatherization Assistance for Low-Income Persons (\$13,356,559 provided to subrecipients)	400	14,227,237	14,227,237
81.086	Conservation Research and Development	269	76,292	76,292
81.128	Energy Efficiency and Conservation Block Grant Program (EECBG)	269	35,596	35,596
81.254	Grid Infrastructure Deployment and Resilience	269	83,672	83,672
	Total Department of Energy		16,329,337	16,329,337
<u>Department of Education</u>				
84.002	Adult Education - Basic Grants to States (\$4,214,054 provided to subrecipients)	309	4,817,071	4,817,071
84.010	Title I Grants to Local Educational Agencies (\$124,418,700 provided to subrecipients)	282	125,806,227	125,806,227
84.011	Migrant Education State Grant Program (\$2,224,376 provided to subrecipients)	282	3,049,526	3,049,526

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AL Number	Federal Department / Program Name	State Agency (see pg xx)	Federal Expenditures/ Disbursements/ Issuances	Totals by ALN/Cluster
<u>Department of Education (continued)</u>				
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth	282	585,339	585,339
84.048	Career and Technical Education -- Basic Grants to States (\$12,118,548 provided to subrecipients)	282	12,974,549	12,974,549
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	131	7,068,227	
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States	283	37,126,493	44,194,720
84.144	Migrant Education Coordination Program	282	60,210	60,210
84.161	Rehabilitation Services Client Assistance Program	400	124,417	124,417
84.177	Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	131	299,002	299,002
84.181	Special Education-Grants for Infants and Families (\$3,086,082 provided to subrecipients)	282	4,628,358	
84.181	COVID-19, Special Education-Grants for Infants and Families	282	1,032,246	5,660,604
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	131	20,942	
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities	283	242,880	263,822
84.196	Education for Homeless Children and Youth (\$601,031 provided to subrecipients)	282	673,706	673,706
84.287	Twenty-First Century Community Learning Centers (\$6,484,728 provided to subrecipients)	282	6,796,114	6,796,114
84.295	Ready-To-Learn Television (passed through Corporation for Public Broadcasting; 35351-EDU)	285	59,664	59,664
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs (\$3,904,860 provided to subrecipients)	282	4,277,593	4,277,593
84.358	Rural Education (\$347,987 provided to subrecipients)	282	380,577	380,577
84.365	English Language Acquisition State Grants (\$5,356,351 provided to subrecipients)	282	5,615,996	5,615,996
84.367	Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) (\$12,971,159 provided to subrecipients)	282	14,674,041	14,674,041
84.368	Competitive Grants for State Assessments	282	642,992	642,992
84.369	Grants for State Assessments and Related Activities	282	5,043,789	5,043,789
84.372	Statewide Longitudinal Data Systems	282	791,733	791,733
84.421	Disability Innovation Fund (DIF)	283	1,936,843	1,936,843
84.424	Student Support and Academic Enrichment Program (\$10,805,504 provided to subrecipients)	282	11,393,171	11,393,171
84.425B	COVID-19, Education Stabilization Fund (\$1,909,858 provided to subrecipients)	282	3,225,239	
84.425C	COVID-19, Education Stabilization Fund (\$1,691,341 provided to subrecipients)	282	1,750,350	
84.425D	COVID-19, Education Stabilization Fund (\$611,184 provided to subrecipients)	282	611,184	
84.425R	COVID-19, Education Stabilization Fund (\$10,835 provided to subrecipients)	282	2,219,336	
84.425U	COVID-19, Education Stabilization Fund (\$152,863,556 provided to subrecipients)	282	174,012,052	
84.425V	COVID-19, Education Stabilization Fund (\$10,466,956 provided to subrecipients)	282	11,499,075	
84.425W	COVID-19, Education Stabilization Fund (\$1,543,220 provided to subrecipients)	282	1,543,220	194,860,456
<u>Special Education Cluster (IDEA):</u>				
84.027	Special Education Grants to States (\$136,274,150 provided to subrecipients)	282	147,284,349	
84.027	COVID-19, Special Education Grants to States	282	684	
			147,285,033	
84.173	Special Education Preschool Grants (\$3,196,603 provided to subrecipients)	282	4,169,238	151,454,271
	Total U.S. Department of Education		596,436,433	596,436,433

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AL Number	Federal Department / Program Name	State Agency (see pg xx)	Federal Expenditures/ Disbursements/ Issuances	Totals by ALN/Cluster
<u>Election Assistance Commission</u>				
90.404	HAVA Election Security Grants	635	854,004	854,004
	Total Election Assistance Commission		854,004	854,004
<u>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	400	81,468	81,468
93.042	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	400	208,777	
93.042	COVID-19, Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	400	67,616	276,393
93.043	Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services (\$242,571 provided to subrecipients)	400	265,173	
93.043	COVID-19, Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services (\$47,791 provided to subrecipients)	400	47,791	312,964
93.048	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	216	507,266	
93.048	COVID-19, Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	400	3,405	510,671
93.052	National Family Caregiver Support, Title III, Part E (\$1,808,519 provided to subrecipients)	400	1,983,272	
93.052	COVID-19, National Family Caregiver Support, Title III, Part E (\$158,350 provided to subrecipients)	400	158,350	2,141,622
93.065	Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure	400	568	568
93.069	Public Health Emergency Preparedness (\$5,370,907 provided to subrecipients)	400	7,165,564	7,165,564
93.070	Environmental Public Health and Emergency Response (\$75,503 provided to subrecipients)	400	545,143	545,143
93.071	Medicare Enrollment Assistance Program	216	192,553	
93.071	Medicare Enrollment Assistance Program (\$40,805 provided to subrecipients)	400	181,961	374,514
93.079	Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance (\$46,131 provided to subrecipients)	400	52,859	52,859
93.087	Enhance Safety of Children Affected by Substance Abuse	444	572,397	572,397
93.090	Guardianship Assistance (\$514 provided to subrecipients)	400	286,922	286,922
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program (\$414,261 provided to subrecipients)	400	515,842	515,842
93.103	Food and Drug Administration Research (\$72,652 provided to subrecipients)	009	1,075,001	
93.103	Food and Drug Administration Research	427	465,000	1,540,001
93.110	Maternal and Child Health Federal Consolidated Programs (\$3,783,465 provided to subrecipients)	400	3,977,728	
93.110	Maternal and Child Health Federal Consolidated Programs (Passed through American College of Obstetricians and Gynecologists; 2 UC4MC28042-05-00)	400	3,572	3,981,300
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs (\$165,451 provided to subrecipients)	400	526,559	526,559
93.127	Emergency Medical Services for Children (\$500 provided to subrecipients)	400	171,593	171,593
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	400	171,957	171,957
93.136	Injury Prevention and Control Research and State and Community Based Programs (\$1,534,698 provided to subrecipients)	400	3,233,169	3,233,169
93.150	Projects for Assistance in Transition from Homelessness (PATH) (\$386,257 provided to subrecipients)	400	392,474	392,474
93.155	COVID-19, Rural Health Research Centers (\$2,100,342 provided to subrecipients)	400	2,100,342	2,100,342
93.165	COVID-19, Grants to States for Loan Repayment	400	468,807	468,807

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AL Number	Federal Department / Program Name	State Agency (see pg xx)	Federal Expenditures/ Disbursements/ Issuances	Totals by ALN/Cluster
<u>Department of Health and Human Services (continued)</u>				
93.197	Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children (\$169,747 provided to subrecipients)	400	563,254	563,254
93.217	Family Planning Services (\$1,060,137 provided to subrecipients)	400	1,428,887	1,428,887
93.234	Traumatic Brain Injury State Demonstration Grant Program (\$78,630 provided to subrecipients)	400	165,134	
93.234	COVID-19, Traumatic Brain Injury State Demonstration Grant Program	400	48,840	213,974
93.235	Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program (\$255,267 provided to subrecipients)	400	404,224	404,224
93.236	Grants to States to Support Oral Health Workforce Activities (\$208,211 provided to subrecipients)	400	431,699	431,699
93.241	State Rural Health Flexibility Program (\$677,819 provided to subrecipients)	400	943,975	943,975
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance (\$47,000 provided to subrecipients)	226	57,355	
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance (\$5,161,782 provided to subrecipients)	400	6,493,376	6,550,731
93.251	Universal Newborn Hearing and Screening (\$1,855 provided to subrecipients)	400	206,856	206,856
93.268	Immunization Cooperative Agreements (\$1,544,010 provided to subrecipients)	400	51,983,290	
93.268	COVID-19, Immunization Cooperative Agreements (\$4,976,077 provided to subrecipients)	400	11,980,738	63,964,028
93.270	Viral Hepatitis Prevention and Control (\$243,808 provided to subrecipients)	400	581,413	581,413
93.276	Drug-Free Communities Support Program Grants	595	95,951	95,951
93.279	Drug Abuse and Addiction Research Programs (Passed through University of Wisconsin; 1R01DA044159-01A1))	400	5,072	5,072
93.301	Small Rural Hospital Improvement Grant Program (\$937,705 provided to subrecipients)	400	1,040,636	1,040,636
93.314	Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	400	156,554	156,554
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (\$3,179,152 provided to subrecipients)	400	5,140,556	
93.323	COVID-19, Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (\$44,663,154 provided to subrecipients)	400	60,212,888	65,353,444
93.324	State Health Insurance Assistance Program	216	871,645	871,645
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 (\$14,486 provided to subrecipients)	400	281,589	281,589
93.336	Behavioral Risk Factor Surveillance System (\$335,044 provided to subrecipients)	400	555,392	555,392
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (\$182,870 provided to subrecipients)	400	186,021	
93.354	COVID-19, Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response (\$2,461,283 provided to subrecipients)	400	3,814,906	4,000,927
93.366	State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes (\$207,281 provided to subrecipients)	400	392,496	392,496
93.369	ACL Independent Living State Grants	283	582,533	582,533
93.387	National and State Tobacco Control Program (\$492,008 provided to subrecipients)	400	1,127,689	1,127,689
93.391	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises (\$10,247,890 provided to subrecipients)	400	11,022,598	11,022,598

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AL Number	Federal Department / Program Name	State Agency (see pg xx)	Federal Expenditures/ Disbursements/ Issuances	Totals by ALN/Cluster
<u>Department of Health and Human Services (continued)</u>				
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; NU38OT000297, 5 NU38OT000297) (\$67,556 provided to subrecipients)	400	70,176	
93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health (Passed through The Nemours Foundation; 5 NU38OT000304-05-00, 6 NU38OT000304-05-03, 6 NU38OT000304-04-02) (\$19,938 provided to subrecipients)	400	27,202	
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; 5-NU38OT000286-5) (\$67,061 provided to subrecipients)	400	69,201	
93.421	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health (Passed through Association of State and Territorial Health Officials; 6 NU38OT000290-05-03) (\$18,000 provided to subrecipients)	400	18,000	184,579
93.426	The National Cardiovascular Health Program (\$574,389 provided to subrecipients)	400	800,200	800,200
93.436	WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN) (\$71,552 provided to subrecipients)	400	100,418	100,418
93.471	Title IV-E Kinship Navigator Program (\$200,000 provided to subrecipients)	400	200,000	200,000
93.472	Title IV-E Prevention Program (\$74,621 provided to subrecipients)	400	3,682,160	3,682,160
93.478	Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees (\$70,673 provided to subrecipients)	400	362,752	362,752
93.497	Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports - (\$539,012 provided to subrecipients)	112	560,719	560,719
93.499	Low Income Household Water Assistance Program (\$956,931 provided to subrecipients)	400	961,073	961,073
93.516	Public Health Training Centers Program (\$862,185 provided to subrecipients)	400	982,524	982,524
93.556	MaryLee Allen Promoting Safe and Stable Families Program (\$2,382,920 provided to subrecipients)	400	3,344,749	3,344,749
93.563	Child Support Services (\$564,520 provided to subrecipients)	400	40,930,019	40,930,019
93.564	Child Support Services Research	400	174,078	174,078
93.566	Refugee and Entrant Assistance State/Replacement Designee Administered Programs (\$2,312,724 provided to subrecipients)	400	9,548,350	9,548,350
93.568	Low-Income Home Energy Assistance (\$63,488,153 provided to subrecipients)	400	63,868,999	63,868,999
93.586	State Court Improvement Program	444	686,168	686,168
93.590	Community-Based Child Abuse Prevention Grants (\$480,190 provided to subrecipients)	400	551,936	551,936
93.597	Grants to States for Access and Visitation Programs (\$102,378 provided to subrecipients)	400	103,458	103,458
93.599	Chafee Education and Training Vouchers Program (ETV) (\$451,053 provided to subrecipients)	400	563,316	563,316
93.603	Adoption and Legal Guardianship Incentive Payments	400	1,582,500	1,582,500
93.630	Developmental Disabilities Basic Support and Advocacy Grants (\$51,636 provided to subrecipients)	400	836,172	836,172
93.643	Children's Justice Grants to States	400	200,936	200,936
93.645	Stephanie Tubbs Jones Child Welfare Services Program (\$1,904,926 provided to subrecipients)	400	2,923,172	2,923,172
93.658	Foster Care Title IV-E (\$6,259,332 provided to subrecipients)	400	18,795,946	18,795,946
93.659	Adoption Assistance (\$2,834,303 provided to subrecipients)	400	50,036,825	50,036,825
93.667	Social Services Block Grant (\$5,755,802 provided to subrecipients)	400	28,226,840	28,226,840
93.669	Child Abuse and Neglect State Grants (\$44,250 provided to subrecipients)	400	871,266	871,266
93.671	Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services (\$2,619,918 provided to subrecipients)	112	2,720,172	2,720,172
93.674	John H. Chafee Foster Care Program for Successful Transition to Adulthood (\$648,028 provided to subrecipients)	400	1,484,915	1,484,915
93.747	Elder Abuse Prevention Interventions Program (\$326,311 provided to subrecipients)	400	1,407,931	
93.747	COVID-19, Elder Abuse Prevention Interventions Program	400	41,027	1,448,958

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2024

AL Number	Federal Department / Program Name	State Agency (see pg xx)	Federal Expenditures/ Disbursements/ Issuances	Totals by ALN/Cluster
<u>Department of Health and Human Services (continued)</u>				
93.761	Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)	400	2,549	2,549
93.767	Children's Health Insurance Program (\$66,852 provided to subrecipients)	400	176,989,040	176,989,040
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	427	347,762	347,762
93.788	Opioid STR (\$7,479,569 provided to subrecipients)	400	10,481,674	10,481,674
93.791	Money Follows the Person Rebalancing Demonstration (\$2,210,334 provided to subrecipients)	400	15,262,386	15,262,386
93.800	Organized Approaches to Increase Colorectal Cancer Screening (\$577,202 provided to subrecipients)	400	926,022	926,022
93.829	Section 223 Demonstration Programs to Improve Community Mental Health Services (\$140,618 provided to subrecipients)	400	380,904	380,904
93.870	Maternal, Infant and Early Childhood Homevisiting Grant Program (\$5,337,129 provided to subrecipients)	400	5,905,233	
93.870	COVID-19, Maternal, Infant and Early Childhood Homevisiting Grant Program (\$812,645 provided to subrecipients)	400	1,105,628	7,010,861
93.889	National Bioterrorism Hospital Preparedness Program (\$1,224,465 provided to subrecipients)	400	2,033,219	2,033,219
93.898	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations (\$1,856,730 provided to subrecipients)	400	2,676,697	2,676,697
93.913	Grants to States for Operation of Offices of Rural Health (\$14,999 provided to subrecipients)	400	199,916	199,916
93.917	HIV Care Formula Grants (\$10,799,537 provided to subrecipients)	400	12,869,603	12,869,603
93.928	Special Projects of National Significance (Passed through National Alliance of State and Territorial Aids Directors; U90HA42175)	400	94,548	94,548
93.940	HIV Prevention Activities Health Department Based (\$398,566 provided to subrecipients)	400	1,027,782	1,027,782
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs (\$133,603 provided to subrecipients)	400	285,834	285,834
93.958	Block Grants for Community Mental Health Services (\$11,030,581 provided to subrecipients)	400	13,022,235	13,022,235
93.959	Block Grants for Prevention and Treatment of Substance Abuse (\$11,405,948 provided to subrecipients)	400	17,124,164	
93.959	COVID-19, Block Grants for Prevention and Treatment of Substance Abuse (\$7,492,910 provided to subrecipients)	400	8,897,740	26,021,904
93.967	Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	400	762,506	
93.967	COVID-19, Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health (\$300,000 provided to subrecipients)	400	1,713,828	2,476,334
93.977	Sexually Transmitted Diseases (STD) Prevention and Control Grants (\$125,069 provided to subrecipients)	400	855,301	
93.977	COVID-19 - Sexually Transmitted Diseases (STD) Prevention and Control Grants (\$334,219 provided to subrecipients)	400	707,804	1,563,105
93.988	Cooperative Agreements for Diabetes Control Programs (\$240,062 provided to subrecipients)	400	665,507	665,507
93.991	Preventive Health and Health Services Block Grant (\$229,256 provided to subrecipients)	400	1,636,074	1,636,074
93.994	Maternal and Child Health Services Block Grant to the States (\$6,097,309 provided to subrecipients)	400	9,126,495	9,126,495

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2024

AL Number	Federal Department / Program Name	State Agency (see pg xx)	Federal Expenditures/ Disbursements/ Issuances	Totals by ALN/Cluster
<u>Department of Health and Human Services (continued)</u>				
<u>Aging Cluster:</u>				
93.044	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers (\$3,994,622 provided to subrecipients)	400	4,204,180	
93.044	COVID-19, Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers (\$1,147,029 provided to subrecipients)	400	1,147,029	
			<u>5,351,209</u>	
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services (\$8,403,852 provided to subrecipients)	400	9,584,701	
93.045	COVID-19, Special Programs for the Aging, Title III, Part C, Nutrition Services (\$1,694,543 provided to subrecipients)	400	2,374,041	
			<u>11,958,742</u>	
93.053	Nutrition Services Incentive Program (\$1,326,287 provided to subrecipients)	400	<u>1,326,287</u>	<u>18,636,238</u>
<u>477 Cluster:</u>				
93.558	Temporary Assistance for Needy Families (\$1,726,996 provided to subrecipients)	400	69,083,490	
93.569	Community Services Block Grant (\$7,892,905 provided to subrecipients)	400	<u>8,234,214</u>	<u>77,317,704</u>
<u>CCDF Cluster:</u>				
93.575	Child Care and Development Block Grant (\$32,496,931 provided to subrecipients)	400	<u>168,084,721</u>	
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund (\$371,099 provided to subrecipients)	400	<u>30,079,400</u>	<u>198,164,121</u>
<u>Head Start Cluster:</u>				
93.600	Head Start	282	<u>129,496</u>	<u>129,496</u>
<u>Medicaid Cluster:</u>				
93.775	State Medicaid Fraud Control Units	427	<u>859,611</u>	
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	427	<u>6,067,305</u>	
93.778	Medical Assistance Program (\$3,369,309 provided to subrecipients)	400	<u>6,004,382,206</u>	
93.778	Medical Assistance Program	427	<u>3,852,025</u>	
			<u>6,008,234,231</u>	<u>6,015,161,147</u>
Total Department of Health and Human Services			<u>7,017,441,053</u>	<u>7,017,441,053</u>
<u>Corporation for National and Community Service</u>				
94.002	AmeriCorps Seniors Retired and Senior Volunteer Program (RSVP) 94.002	400	<u>700,816</u>	<u>700,816</u>
94.003	AmeriCorps State Commissions Support Grant	400	<u>403,875</u>	<u>403,875</u>
94.006	AmeriCorps State and National 94.006 (\$5,987,552 provided to subrecipients)	400	<u>6,494,018</u>	<u>6,494,018</u>
94.008	AmeriCorps Commission Investment Fund 94.008	400	<u>144,334</u>	<u>144,334</u>
94.012	AmeriCorps September 11th National Day of Service and Remembrance Grants 94.012	400	<u>30,178</u>	<u>30,178</u>
94.013	AmeriCorps Volunteers In Service to America 94.013	400	<u>255,108</u>	<u>255,108</u>
94.017	AmeriCorps Seniors Senior Demonstration Program (FGP) 94.017	400	<u>62,100</u>	<u>62,100</u>
94.021	COVID-19, AmeriCorps Volunteer Generation Fund 94.021	400	<u>484,906</u>	<u>484,906</u>
Total Corporation for National and Community Service			<u>8,575,335</u>	<u>8,575,335</u>
<u>Executive Office of the President</u>				
95.001	High Intensity Drug Trafficking Areas Program (\$824,236 provided to subrecipients)	595	<u>2,131,204</u>	<u>2,131,204</u>
Total Executive Office of the President			<u>2,131,204</u>	<u>2,131,204</u>

State of Iowa  
Schedule of Expenditures of Federal Awards  
By Federal Department  
For the Year Ended June 30, 2024

AL Number	Federal Department / Program Name	State Agency (see pg xx)	Federal Expenditures/ Disbursements/ Issuances	Totals by ALN/Cluster
<u>Social Security Administration</u>				
	<u>Disability Insurance/SSI Cluster</u>			
96.001	Social Security Disability Insurance	131	282,381	
96.001	Social Security Disability Insurance	283	32,920,090	
			33,202,471	
96.006	Supplemental Security Income	283	26,726	33,229,197
	Total Social Security Administration		33,229,197	33,229,197
<u>Department of Homeland Security</u>				
97.008	Non-Profit Security Program (\$707,888 paid to subrecipients)	583	796,564	796,564
97.012	Boating Safety Financial Assistance	542	1,949,683	1,949,683
97.023	Community Assistance Program State Support Services Element (CAP-SSSE)	542	318,490	318,490
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	400	4,522	
97.036	Disaster Grants - Public Assistance (Presidentially Declared Disasters) (\$4,430,060 provided to subrecipients)	583	7,598,282	
97.036	COVID-19, Disaster Grants - Public Assistance (Presidentially Declared Disasters) (\$76,319,521 provided to subrecipients)	583	78,891,975	86,494,779
97.039	Hazard Mitigation Grant (\$14,501,614 paid to subrecipients)	583	15,393,254	
97.039	COVID-19, Hazard Mitigation Grant (\$5,180,040 paid to subrecipients)	583	5,528,157	20,921,411
97.041	National Dam Safety Program	542	346,244	346,244
97.042	Emergency Management Performance Grants (\$5,098,961 provided to subrecipients)	583	5,098,961	
97.042	COVID-19, Emergency Management Performance Grants	583	4,483	5,103,444
97.043	State Fire Training Systems Grants	595	406,056	406,056
97.045	Cooperating Technical Partners	542	6,439,709	6,439,709
97.047	BRIC: Building Resilient Infrastructure and Communities (\$1,368,952 paid to subrecipients)	583	1,648,431	1,648,431
97.052	Emergency Operations Center (\$220,790 paid to subrecipients)	583	225,522	225,522
97.067	Homeland Security Grant Program (\$1,798,367 provided to subrecipients)	583	4,764,639	4,764,639
97.120	Rural Emergency Medical Communications Demonstration Project	595	24,616	24,616
	Total Department of Homeland Security		129,439,588	129,439,588
	Total Federal Financial Assistance		\$ 13,185,603,537	\$ 13,185,603,537



**State of Iowa**

## Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2024

### (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, 2024. 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, 2024.

## Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2024

### 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 Commerce – Insurance Division, the Sixth Judicial District, Iowa PBS and the Department of Public Safety 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, 2024	Inventory June 30, 2024
Commodities	\$ 23,130,789	699,438
Vaccines	52,901,458	201,344

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, 2024

## (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, 2024 were as follows:

Assistance Listing Number	Program	Outstanding Loans June 30, 2024
14.228	Community Development Block Grants/ State's Program and Non-Entitlement Grants in Hawaii	\$ 38,081,654
66.458	Clean Water State Revolving Fund, net of \$17,612,442 for forgivable loans and \$719,550 of fees	2,072,025,439*
66.458	ARRA – Clean Water State Revolving Fund	5,112,572
66.468	Drinking Water State Revolving Fund, net of \$6,378,617 of loan losses and \$128,545 of fees	563,460,632
66.468	ARRA – Drinking Water State Revolving Fund	2,424,000

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

## (4) Unemployment Insurance

Unemployment insurance expenditures for the year ended June 30, 2024, reported as Assistance Listing Number 17.225, include the following:

Federal funds	\$ 45,520,042
State funds	<u>453,739,661</u>
Total	<u>\$ 499,259,703</u>

## (5) Subsequent Events

Services provided through the Intermediate Care Facilities for the Intellectually Disabled (ICF/ID) at Glenwood Resource Center ceased on June 30, 2024. Limited maintenance operations will continue until the sale of the property, which is expected in 2025.

The Iowa Department of Health and 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.

In late June 2024, widespread and persistent heavy rainfall resulted in record or near-record flooding across several northwest and northern Iowa counties. Several counties experienced more than 10 inches of rain within a 6-day period causing flash flooding and rivers to overflow their banks. Commitments entered into by Department of Homeland Security and Emergency Management since June 30, 2024 for costs of cleanup, housing of survivors, and schooling temporary facilities is \$13.6 million. The state anticipates receiving federal reimbursement from FEMA of up to 73% of these costs.

Notes to Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2024

In accordance with Iowa Code Chapter 904.317, the Department of Corrections (DOC) may acquire and sell real estate for the proper uses of the institutions. Subsequent to the DOC Farms year-end of December 31, 2023, DOC sold approximately 2,283 acres of land in the amount of \$23.6 million, net of commissions.

During the 2024 Iowa legislative session, Senate File 2414, an act relating to underground storage tanks, was passed. This act repealed the Iowa Comprehensive Petroleum Underground Storage Tank Fund, under Chapter 455G, and established a storage tank management account financing program under the Department of Natural Resources, effective July 1, 2024.

State of Iowa  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2024

**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 noncompliance which is material to the financial statements.
- (d) Significant deficiencies in internal control over the major programs were disclosed by the audit of the financial statements.
- (e) The independent auditor's report on compliance for the major programs expressed an unmodified opinion for each of the major programs.
- (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 10.558 – Child and Adult Care Food Program
  - ALN 14.228 – Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii
  - ALN 17.225 – Unemployment Insurance
  - ALN 21.027 – COVID-19, CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS
  - ALN 66.468 – Drinking Water State Revolving Fund
  - ALN 81.042 – Weatherization Assistance for Low-Income Persons
  - ALN 84.126 – Rehabilitation Services Vocational Rehabilitation Grants to States
  - ALN 84.425 – Education Stabilization Fund
  - ALN 93.268 – Immunization Cooperative Agreements
  - ALN 93.323 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
  - ALN 93.667 – Social Services Block Grant
  - ALN 93.791 – Money Follows the Person Rebalancing Demonstration
  - ALN 97.036 – Disaster Grants – Public Assistance (Presidentially Declared Disasters)

State of Iowa  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2024

Clustered Programs:

SNAP Cluster:

- ALN 10.551 – Supplemental Nutrition Assistance Program
- ALN 10.561 – State Administrative Matching Grants for the Supplemental Nutrition Assistance Program

Child Nutrition Cluster:

- ALN 10.553 – School Breakfast Program
- ALN 10.555 – National School Lunch Program
- ALN 10.556 – Special Milk Program for Children
- ALN 10.559 – Summer Food Service Program for Children
- ALN 10.582 – Fresh Fruit and Vegetable Program

WIOA Cluster:

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

Special Education Cluster (IDEA):

- ALN 84.027 – Special Education Grants to States
- ALN 84.173 – Special Education Preschool Grants

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, 2024

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

**INTERNAL CONTROL DEFICIENCIES:**

Reported under separate cover.

**INSTANCES OF NONCOMPLIANCE:**

No matters were noted.



State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

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

Federal Numbering System Example: 2024-001

- 2024 – Fiscal Year Finding reported in (i.e., Year Ended June 30, 2024).
- 001 – Comment Number.

State of Iowa  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2024

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

**Department of Labor**

**INSTANCES OF NONCOMPLIANCE:**

No matters were noted.

**INTERNAL CONTROL DEFICIENCIES:**

**ALN: 17.225 – Unemployment Insurance**

**ALN: 17.225 – COVID-19, Unemployment Insurance**

**Agency Number:** REEDMOD09, UI34715CA0, UI34715MV0, UI34715Z50, UI34715KD0, UI34715CI0, UI34715NJ0, UI34715Z70, UI34715C80, UI34715MT0, UI34715Z30, UI34715SJ0, UI34715VJ0, UI34715SL0, UI34715SN0, UI37223PU0, UI37223PU1, UI38018PW0, UR000038SU0, UR000038SU1, UI38018PW1, UI38399MO0, UI393220B1, UI000034YT0, UR000055YU0, UB00003SB0, UB000011SB0, UB000099SB0, UD000039UQ0, UD000039UW0, UD000044UQ0, UD000044UE0, UD000040UQ0, UD000040UE0, UI34715VL0, UI34715NV0, UI37280MK0, IU37280MJ0, UI39268RS0, UI39268RR0, UT000027UW0, UT000027UX0

**Federal Award Year: 2019, 2020, 2021, 2022, 2023, 2024**

**Prior Year Single Audit Report Finding Number: 2023-002**

**Iowa Department of Workforce Development**

**2024-001**

Allocable Cost

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. Department policies require rates to be updated quarterly. Some rates were not updated quarterly during fiscal year 2024 affecting \$892,043 for 1000 East Grand cost allocations.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

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.

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 its policies and procedures to determine how often cost rates should be updated to its cost allocation plan. IWD will be moving to an annual review, with quarterly updates only being made in the case of material changes or reorganizations – when and if they occur. If a material event does not occur, an annual review would suffice by the end of fiscal year 2025.

Conclusion – Response accepted.

**ALN: 17.225 – Unemployment Insurance**

**ALN: 17.225 – COVID-19, Unemployment Insurance**

**Agency Number:** REEDMOD09, UI34715CA0, UI34715MV0, UI34715Z50, UI34715KD0, UI34715CI0, UI34715NJ0, UI34715Z70, UI34715C80, UI34715MT0, UI34715Z30, UI34715SJ0, UI34715VJ0, UI34715SL0, UI34715SN0, UI37223PU0, UI37223PU1, UI38018PW0, UR000038SU0, UR000038SU1, UI38018PW1, UI38399MO0, UI393220B1, UI000034YT0, UR000055YU0, UB00003SB0, UB000011SB0, UB000099SB0, UD000039UQ0, UD000039UW0, UD000044UQ0, UD000044UE0, UD000040UQ0, UD000040UE0, UI34715VL0, UI34715NV0, UI37280MK0, IU37280MJ0, UI39268RS0, UI39268RR0, UT000027UW0, UT000027UX0

**Federal Award Year: 2019, 2020, 2021, 2022, 2023, 2024**

**Prior Year Single Audit Report Finding Number: 2023-003**

**Iowa Department of Workforce Development**

**2024-002**

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.”

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

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, 2022, were received in October 2023. IWD must certify and respond to each Federal Employer Identification Number even if there is no discrepancy.

The Department is also required to send back to the IRS the Federal Non-Filers file. This file lists all employers that filed with the state but did not file an IRS 940 FUTA tax form. Both the Certification file and the Non-Filers file must be sent back to the Internal Revenue Service by January 31, 2024. 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 2023, 5 of 25 discrepancies were not resolved within the 180-day period, as required, and an additional 19 of 25 discrepancies have not been resolved. For the secure file received in October 2022, 1 of 17 discrepancies were not resolved within the 180-day period, as required, and an additional 16 of 17 discrepancies have not been resolved.

Cause – Due to continued turnover of experienced field audit staff and the hiring and training timeline of new staff, the 940 workflows were not able to be resolved within the 180-day period.

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

Recommendation – The Department should follow the established policies and procedures to ensure discrepancies are followed up within 180 days.

Response and Corrective Action Planned – The Bureau has a new Bureau Chief and Management along with several newly hired and trained Field audit staff. The Department will follow policies and procedures in place for fiscal year 2025. As of this response, the fiscal year 2025 file currently only has 23 open 940 discrepancies remaining and will have those resolved by April 2025.

Conclusion – Response accepted.

State of Iowa  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2024

**ALN: 17.225 – Unemployment Insurance**

**ALN: 17.225 – COVID-19, Unemployment Insurance**

**Agency Number:** REEDMOD09, UI34715CA0, UI34715MV0, UI34715Z50, UI34715KD0, UI34715CI0, UI34715NJ0, UI34715Z70, UI34715C80, UI34715MT0, UI34715Z30, UI34715SJ0, UI34715VJ0, UI34715SL0, UI34715SN0, UI37223PU0, UI37223PU1, UI38018PW0, UR000038SU0, UR000038SU1, UI38018PW1, UI38399MO0, UI393220B1, UI000034YT0, UR000055YU0, UB00003SB0, UB000011SB0, UB000099SB0, UD000039UQ0, UD000039UW0, UD000044UQ0, UD000044UE0, UD000040UQ0, UD000040UE0, UI34715VL0, UI34715NV0, UI37280MK0, IU37280MJ0, UI39268RS0, UI39268RR0, UT000027UW0, UT000027UX0

**Federal Award Year: 2019, 2020, 2021, 2022, 2023, 2024**  
**Prior Year Single Audit Report Finding Number: 2023-004**  
**Iowa Department of Workforce Development**

**2024-003**

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 \$25.8 million and were greater than a significant amount of approximately \$7.9 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.

Response and Corrective Action Planned – The agency is currently having discussions with both Department of Labor, as well as with Department of Administrative Services to see if UI benefits would be able to be added as an exemption to the Treasury Stat agreement for CMIA requirements.

Conclusion: Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

**ALN: 17.225 – Unemployment Insurance**

**ALN: 17.225 – COVID-19, Unemployment Insurance**

**Agency Number:** REEDMOD09, UI34715CA0, UI34715MV0, UI34715Z50, UI34715KD0, UI34715CI0, UI34715NJ0, UI34715Z70, UI34715C80, UI34715MT0, UI34715Z30, UI34715SJ0, UI34715VJ0, UI34715SLO, UI34715SNO, UI37223PU0, UI37223PU1, UI38018PW0, UR000038SU0, UR000038SU1, UI38018PW1, UI38399MO0, UI393220B1, UI000034YT0, UR000055YU0, UB00003SB0, UB000011SB0, UB000099SB0, UD000039UQ0, UD000039UW0, UD000044UQ0, UD000044UE0, UD000040UQ0, UD000040UE0, UI34715VLO, UI34715NV0, UI37280MK0, IU37280MJ0, UI39268RS0, UI39268RR0, UT000027UW0, UT000027UX0

**Federal Award Year: 2019, 2020, 2021, 2022, 2023, 2024**

**Prior Year Single Audit Report Finding Number: 2023-006**

**Iowa Department of Workforce Development**

**2024-004**

Employment and Training Administration (ETA) Reports

Criteria – The Uniform Guidance, Part 200.303, requires the auditee establish and maintain effective internal control over the federal award which provides reasonable assurance the auditee is managing the federal award in compliance with federal statutes, regulations and the terms of the federal award. The ETA 9050 report, “Time Lapse of All First Payments Except Workshare”, provides information on the time it takes, states to pay benefits to claimants for the first compensable week of unemployment. The ETA 9052 report, “Nonmonetary Determination Time Lapse Detection”, provides information on the time it takes, states to issue nonmonetary determinations from the date the issues are first detected by the agency.

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

Condition – Supporting documentation for the monthly reports was not retained.

Cause – Department procedures have not been established to retain supporting documentation for the data fields in the report.

Effect – The lack of supporting documentation increases the risk for undetected reporting errors or misstatements.

Recommendation – The Department should establish policies and procedures to ensure the support for the preparation of the report is retained.

Response and Corrective Action Planned – The current UI mainframe system only allows for this data to be shown in summary form and cannot be obtained at the more detailed level. As modernization is set to go live in summer 2025, the new UI system will allow for this data to be obtained at a more detailed level, and then saved as support for these reports.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

**ALN: 17.225 – Unemployment Insurance**

**ALN: 17.225 – COVID-19, Unemployment Insurance**

**Agency Number:** REEDMOD09, UI34715CA0, UI34715MV0, UI34715Z50, UI34715KD0, UI34715CI0, UI34715NJ0, UI34715Z70, UI34715C80, UI34715MT0, UI34715Z30, UI34715SJ0, UI34715VJ0, UI34715SL0, UI34715SN0, UI37223PU0, UI37223PU1, UI38018PW0, UR000038SU0, UR000038SU1, UI38018PW1, UI38399MO0, UI393220B1, UI000034YT0, UR000055YU0, UB00003SB0, UB000011SB0, UB000099SB0, UD000039UQ0, UD000039UW0, UD000044UQ0, UD000044UE0, UD000040UQ0, UD000040UE0, UI34715VL0, UI34715NV0, UI37280MK0, IU37280MJ0, UI39268RS0, UI39268RR0, UT000027UW0, UT000027UX0

**Federal Award Year: 2018, 2019, 2020, 2021, 2022, 2023, 2024**

**Prior Year Single Audit Report Finding Number: 2023-007**

**Iowa Department of Workforce Development**

**2024-005**

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, 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 in fiscal year 2023 between the prior year ending balance and current year beginning balances, these variances were not resolved in fiscal year 2024. 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. General ledgers were not maintained properly throughout fiscal year 2024. ETA 2112 reports did not match the monthly 8401 reports due to supporting documents not being updated timely.

In addition, balances reported on the June 2024 ETA 2112 report for the Benefit Payment Account column did not agree to support, the ETA 2112 figure for the beginning benefit payment account balance was overstated by \$5,287,695 and the ending benefit payment account balance was overstated by \$5,134,989.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

The Department has indicated the ETA 2112 reports submitted during fiscal year 2024 were reviewed and approved; however, this review was not documented for two of twelve months.

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, Iowa Advantage, 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 Iowa Advantage 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.

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.

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.

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 year end reconciliation process are appropriately documented and reconciled to ending and beginning balances. 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, 2024

**ALN: 17.225 – Unemployment Insurance**

**ALN: 17.225 – COVID-19, Unemployment Insurance**

**Agency Number:** REEDMOD09, UI34715CA0, UI34715MV0, UI34715Z50, UI34715KD0, UI34715CI0, UI34715NJ0, UI34715Z70, UI34715C80, UI34715MT0, UI34715Z30, UI34715SJ0, UI34715VJ0, UI34715SL0, UI34715SN0, UI37223PU0, UI37223PU1, UI38018PW0, UR000038SU0, UR000038SU1, UI38018PW1, UI38399MO0, UI393220B1, UI000034YT0, UR000055YU0, UB00003SB0, UB000011SB0, UB000099SB0, UD000039UQ0, UD000039UW0, UD000044UQ0, UD000044UE0, UD000040UQ0, UD000040UE0, UI34715VL0, UI34715NV0, UI37280MK0, IU37280MJ0, UI39268RS0, UI39268RR0, UT000027UW0, UT000027UX0

**Federal Award Year: 2019, 2020, 2021, 2022, 2023, 2024**  
**Prior Year Single Audit Report Finding Number: 2023-008**  
**Iowa Department of Workforce Development**

**2024-006**

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, regulation and the terms of the federal award. The ETA 2208A report, “Quarterly UI Contingency Report”, provides information on the number of staff years worked and paid for various UI program categories, and provides the basis for determining above-base entitlements. UI Reports Handbook No. 336 requires the report to be submitted electronically for each calendar quarter to the Employment and Training Administration of the U.S. Department of Labor within 30 days after the end of the reporting quarter to which it relates.

Condition – Three of four quarterly reports were submitted between one and twenty-four days late. In addition, the Department has stated the reports were reviewed and approved; however, this review was not documented for two out of four quarterly reports.

Cause – Turnover of Financial leadership resulted in lack of independent review and approvals required for filing.

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

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

Response and Corrective Action Planned – During fiscal year 2024, Iowa Workforce Development was without a CFO and Deputy CFO for a majority of the year. Once a CFO and Deputy were onboarded, these reviews began as required by internal policies and procedures.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

**ALN: 17.225 – Unemployment Insurance**

**ALN: 17.225 – COVID-19, Unemployment Insurance**

**Agency Number:** REEDMOD09, UI34715CA0, UI34715MV0, UI34715Z50, UI34715KD0, UI34715CI0, UI34715NJ0, UI34715Z70, UI34715C80, UI34715MT0, UI34715Z30, UI34715SJ0, UI34715VJ0, UI34715SL0, UI34715SN0, UI37223PU0, UI37223PU1, UI38018PW0, UR000038SU0, UR000038SU1, UI38018PW1, UI38399MO0, UI393220B1, UI000034YT0, UR000055YU0, UB00003SB0, UB000011SB0, UB000099SB0, UD000039UQ0, UD000039UW0, UD000044UQ0, UD000044UE0, UD000040UQ0, UD000040UE0, UI34715VL0, UI34715NV0, UI37280MK0, IU37280MJ0, UI39268RS0, UI39268RR0, UT000027UW0, UT000027UX0

**Federal Award Year: 2024**

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

**Iowa Department of Workforce Development**

**2024-007**

Benefit Accuracy Measurement (BAM) Cases

Criteria – Benefit Accuracy Measurement was designed to determine the accuracy of paid and denied claims in the unemployment insurance program. BAM investigators reconstruct the Unemployment insurance claims process for samples of weekly payments and denied claims. Once investigations are complete, states are required to submit their findings to the Office of Unemployment Insurance database. Cases are to be reviewed timely. State agencies must complete 98% of the valid cases sampled in the Payment Integrity Information Act year by October 30<sup>th</sup>. This is 120 days after the end of the Payment Integrity Information Act year end for June 30<sup>th</sup>.

Condition – Management decided to close cases if they were over 150 days old so that the Quality Control Department could focus on current cases. However, Workforce Development did not have written instruction from the Department of Labor to close these cases and was denied relief by the Department of Labor when requested. For the year ended June 30, 2024, Workforce Development closed 75.42% of paid cases. In addition, out of the 40 cases selected for testing, 11 were missing at least one of the required documents.

Cause – The BAM team was pulled off BAM cases during the pandemic to assist claimants in getting UI benefits. After the pandemic, the Department had a complete turnover in BAM staff with several retirements and promotions to other units.

Effect – The lack of required documents and timely review increases the risk for undetected claim errors.

Recommendation – The Department should establish policies and procedures to ensure 98% of the valid cases sampled in the Payment Integrity Information Act year by October 30<sup>th</sup>. The Department should also establish policies and procedures to ensure all required documents are retained.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

Response and Corrective Action Planned – Iowa has been working with our region five UI program specialist at Department of Labor and other region five states to set goals and make major changes to our processes. Iowa BAM team as of February 1, 2025, is now paperless. This will reduce the amount of time printing, scanning and manually reviewing cases. We will have seven BAM Auditors at this point with one retiring in March. This position has already been posted to refill. Additionally, we still have part-time help from previous BAM Auditors who are still employed in the Unemployment Division.

As stated above we have gone paperless. The amount of time spent printing each case, organizing etc. was extraordinary. We have also updated all documents, and they are located in a central location for use by the team. We will meet with BAM Auditors on a weekly basis (done by Workforce Program Coordinator) to keep Auditors on track and to assist them with any case issue. They will also self-report on case progress weekly so they can be assisted in the event the timeline is in danger of not being met. The Quality Control Manager will send weekly progress updates to the Bureau Chief on each person's case management workload in addition to meeting with each Auditor.

Conclusion – Response accepted.

**ALN: WIOA Cluster**

**Agency Number: AT000003IFO, AT000003TJO, AW000003IQO, AW000003TLO,  
AY000052ISO**

**Federal Award Year: 2020, 2021, 2022, 2024**

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

**Iowa Department of Workforce Development**

**2024-008**

Employment and Training Administration (ETA) Reports

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

Condition – Out of the 26 reports tested, two for program year 2024 for State and Local Youth programs were submitted and certified one day late.

For four of the 14 final reports, the total expenditures do not agree with the state's accounting system. In total the reports were overstated \$503,067, with ranges of an overstatement of \$517,797 to an understatement of \$14,730.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

Cause – Due to staff turnover, the Department didn't have enough adequate resources to ensure reconciliation of the state accounting system by program was performed, or ETA 9130 reports were independently reviewed, supporting records, and documentation was retained.

Effect – Reports submitted to the federal government could be inaccurate and not reflect actual program expenditures made by the Department. The Department is not in compliance with federal reporting deadlines.

Recommendation – The Department should establish policies and procedures to ensure expenditures are properly reported and a reconciliation to the state accounting system is performed. The Department should also establish policies and procedures to ensure reports are submitted timely.

Response and Corrective Action Planned – The Department has implemented a procedure to ensure ETA 9130 reports are filed timely and reconcile to supporting documentation. Moreover, all staff have access to a reporting calendar that flags reporting deadlines, so that way adequate reviews can be completed ahead of deadlines.

Conclusion – Response accepted.

**ALN: WIOA Cluster**

**Agency Number: AT000003IF0, AT000003TJ0, AW000003IQ0, AW000003TL0,  
AY000052IS0**

**Federal Award Year: 2020, 2021, 2022, 2024**

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

**Iowa Department of Workforce Development**

**2024-009**

Reporting for Federal Funding Accountability and Transparency Act

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

Under the requirements of the Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282), as amended by Section 6202 of Pub. L. No. 110-252, hereafter referred to as the "Transparency Act" that are codified in 2 CFR Part 170, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). Subaward information should be reported no later than the last day of the month following the month in which the subaward was made.

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

Cause – The Department did not have proper procedures in place to ensure the necessary reporting was completed.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

Effect – The Department was not in compliance with reporting first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS), as required by 2 CFR Part 170.

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

Response and Corrective Action Planned – As of the beginning of fiscal year 2025, the Department has established the necessary policies and procedures surrounding FFATA reporting, and all necessary reporting has been completed for the current fiscal year.

Conclusion – Response accepted.

**ALN: WIOA Cluster**

**Agency Number: AT000003IFO, AT000003TJO, AW000003IQO, AW000003TLO,  
AY000052ISO**

**Federal Award Year: 2020, 2021, 2022, 2024**

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

**Iowa Department of Workforce Development**

**2024-010**

Awards to Subrecipients

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

Condition – For five out of six subawards, the Department did not include identification of whether the award is research and development or indirect cost rate for the Federal award (including if the de minimis rate is charged) per § 200.414. These contracts also did not include the subrecipient's Unique Entity Identifiers, nor the Federal Award Date.

Cause – At the time the tested agreements were established, the Department had 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 would result in grantee's not being aware of their current indirect cost rate allowance, or if the award was for R&D purposes.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

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 late fiscal year 2024; new sub-awards and pass thru grant agreements utilize a cover sheet to ensure all required elements listed in 2 CFR 200.332 are clearly included in the subaward agreements.

Conclusion – Response accepted.

**ALN: WIOA Cluster**

**Agency Number: AT000003IF0, AT000003TJ0, AW000003IQ0, AW000003TLO,  
AY000052ISO**

**Federal Award Year: 2020, 2021, 2022, 2024**

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

**Iowa Department of Workforce Development**

**2024-011**

Subrecipient Monitoring

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

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

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



State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

Iowa Workforce Development's written procedures regarding subrecipient monitoring related to WIOA onsite monitoring read, in part, as follows: "Iowa Workforce Development will issue a monitoring report to the Local Workforce Development Board within 30 business days from the conclusion of the monitoring review, summarizing the oversight activity results, which may include findings and required corrective actions, areas of concern and suggestions and promising practices." Also stated, "Within 20 business days of the receipt of the corrective action plan, Iowa Workforce Development will review the plan and make an initial determination addressing the acceptability of the implemented or planned corrective actions to resolve any findings."

Condition – The only region to have audit report monitoring performed in fiscal year 2024 included an audit report routing sheet noting a required follow-up. However, there was no documentation on the audit report routing sheet noting that the follow-up was performed.

For one out of six regions tested for program monitoring, the region did not receive their initial monitoring report within 30 days after the onsite review ended. For three out of six regions tested, the regions did not receive an initial determination letter from the Department within 20 days of submitting their corrective action plan.

Cause – The Department has not adhered to established policies and procedures to ensure compliance with the Uniform Guidance, Part 200.332 and Part 200.501(h). Also, the Department has not adhered to established policies and procedures to ensure all required aspects of the WIOA Program Monitoring Letters are followed.

Effect – The Department is not in compliance with subrecipient monitoring as required by the Uniform Guidance, Part 200.332 and Part 200.501(h). The Department is not in compliance with their written subrecipient monitoring policies.

Recommendation – The Department should review established policies and procedures to ensure compliance with the Uniform Guidance, Part 200.332 and Part 200.501(h). The Department should also establish policies and procedures to ensure compliance with their written subrecipient monitoring policies and either ensure established policies and procedures are followed or update their written subrecipient monitoring policies

Response and Corrective Action Planned – The Department established policies and procedures to perform financial subrecipient monitoring for subawards related to WIOA and began that process in May 2023. This finding centers on the timing of monitoring reports and determination letters. While not all monitoring reports and/or determination letters were issued timely per the policy, all local areas were notified if/when a report or determination letter could be expected to be sent after the established time frames in state policy. This is not because monitoring was not complete, but rather, to ensure comprehensive and effective monitoring reports and determination letters were issued, demonstrating Iowa Workforce Development's commitment to thorough and effective monitoring of its subrecipients. The Department is also enhancing its fiscal review process starting with funding requests from sub-recipients and partnering with WIOA Title I program staff to identify areas of risk. Monitoring will continue to be performed to ensure compliance with WIOA and Uniform Guidance, Part 200.332 and Part 200.501(h).

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

**ALN: WIOA Cluster**

**Agency Number: AT000003IFO, AT000003TJO, AW000003IQO, AW000003TLO,  
AY0000052ISO**

**Federal Award Year: 2024**

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

**Iowa Department of Workforce Development**

**2024-012**

Subrecipient Monitoring Questionable Cost- Children and Families of Iowa

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

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

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

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



State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

Condition – Based on our observations, discussions with the Department officials, and the procedures we performed, we determined proper subrecipient monitoring was not performed for the period of our review, April 1, 2015, through May 31, 2022. According to the Department officials we spoke with, the fiscal agent changed several times during Ms. Spragur-Tate's employment and fiscal monitoring did not happen.

Cause – The Department has not established policies and procedures to ensure compliance with the Uniform Guidance, Part 200.332 and Part 200.501(h).

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

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

Response and Corrective Action Planned – To begin, Iowa Workforce Development did conduct monitoring of subrecipient activities throughout the relevant period. However, the sophistication and intent behind the fraud, coupled with structural weaknesses in the oversight processes, allowed these actions to persist undetected. While the monitoring in place adhered to Federal standards, the circumstances demonstrated the need for a more targeted approach to identify potential vulnerabilities proactively, especially when dealing with sophisticated methods employed by fraudsters. Second, the findings in this report clearly highlight a significant breakdown in internal controls that allowed fraudulent activities to occur over an extended period of time. The misuse of \$436,179.92 in program funds, including \$321,520.32 in questioned costs under the Workforce Innovation and Opportunity Act (WIOA), underscores the exploitation of these weaknesses by an individual who acted with intent to defraud. When an individual willfully circumvents internal controls at multiple levels, including fiscal agents, the subrecipient organization, and the external auditors – this highlights the importance of strong internal controls, and risk assessments by all parties involved. Effective oversight requires reciprocal diligence by all stakeholders, and in this instance, the extended period during which irregularities occurred suggests an opportunity for more proactive intervention at all levels.

Moreover, Iowa Workforce Development has already initiated measures to address the issues raised within this report, including:

- **Enhanced Monitoring Protocols:** Revising and expanding monitoring practices to include more frequent on-site reviews, enhanced financial documentation requirements, and stricter oversight of subrecipient compliance with state & federal statutes.
- **Training and Capacity Building:** Conducting mandatory training sessions for Iowa Workforce Development staff and providing necessary technical assistance to subrecipients to ensure a thorough understanding of grant management requirements.
- **Auditor Accountability:** Collaborating and creating a more transparent relationship with the state auditor's office to establish clearer expectations for identifying and reporting financial discrepancies promptly, as well as discussing potential issues that arise more frequently.

Iowa Workforce Development remains committed to continue collaborating with all stakeholders – at the Federal and State level – to ensure situations such as this do not occur hereafter.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

**Department of the Treasury**

**INSTANCES OF NONCOMPLIANCE:**

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-HCR, 309-PF2E-HC2,  
309-AA2H-HBP, 309-AA2L-LMI, 309-AA2I-CCB, 309-AANL-CDL,  
309-AATU-TRP, 309-AAPP-PPS, 309-PFIL-ELL, 309-AAIW-MWS,  
309-IUTF-UTF, 309-AA2A-GSM, 309-AALK-ADS, 309-PFCL-CDI

**Federal Award Year:** 2021, 2023, 2024

**Prior Year Single Audit Report Finding Number:** 2023-010

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

**2024-013**

Awards to Subrecipients

Criteria – The Governor allocated Coronavirus State and Local Recovery Funds to the Department for Child Care Business Incentive to encourage and enable businesses and employer consortiums to build on-site childcare centers or partner with local and regional childcare services to renovate and expand. Health Careers Registered Apprenticeship 2.0 Grant was created to establish new or expand existing, high school-based and/or adult registered apprenticeship programs for health careers in nursing, emergency medical services, direct support care and behavioral health career pathways. 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 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 identification of whether the award is research and development and the indirect cost rate for the Federal award (including if the de minimis rate is charged) per § 200.414.

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

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

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. In addition, Iowa Workforce Development is in the process of reaching out to grantees whose awards did not clearly state that the specified award is research and development, and that there will be no indirect costs assumed for reimbursement, as this was assumed given the nature of the projects as well as discussions that were had during the awarding process.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

**Department of Energy**

**INSTANCES OF NONCOMPLIANCE:**

No matters were noted.

**INTERNAL CONTROL DEFICIENCIES:**

**ALN: 81.042 – Weatherization Assistance for Low-Income Persons**

**Agency Number: EE0009902, EE0009987**

**Federal Award Year: 2024**

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

**Iowa Department of Health and Human Services**

**2024-014**

Monitoring of Subrecipient Audit Reports

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

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

Condition – The Department did not review sixteen of sixteen subrecipient audit reports in a timely manner.

Cause – Although policies and procedures have been established to obtain and perform desk reviews of audit reports for subrecipients which expend more than \$750,000 from the Department each year, these policies were not followed.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

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

Recommendation – The Department should follow established policies and procedures to ensure subrecipient audit reports are reviewed in a timely manner and ensure compliance with Uniform Guidance, Part 200.332 and Part 200.501.

Response and Corrective Action Planned – Previous practice was for the fiscal team to lead fiscal monitoring practices for individual funding streams. This practice was beyond the scope of federal monitoring requirements. In 2020, the team began relying on the already-existing, robust fiscal monitoring of the same subrecipients for the Community Services Block Grant program. The Community Services Block Grant program reviews the most recent financial audit of each subgrantee and reviews fiscal operations for compliance with rules and procedures by conducting risk assessments, triennial monitoring reviews, and annual agency self-assessments. This practice meets the reporting requirements of the WAP.

Program staff now assume full responsibility for fiscal monitoring. The WAP team have analyzed the current practice and will address this with our federal partners in an upcoming monitoring visit in April 2025. HHS will remedy the discrepancy between program documentation and policy and practice by updating our State Plan and program and policy manuals. Updates will occur by April 30, 2025, to reflect the federally compliant subrecipient monitoring that is occurring.

Conclusion – Response accepted.

**ALN: 81.042 – Weatherization Assistance for Low-Income Persons**

**Agency Number: EE0009902, EE0009987**

**Federal Award Year: 2024**

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

**Iowa Department of Health and Human Services**

**2024-015**

Fiscal Monitoring

Criteria – The Department's State Weatherization Plan submitted to the U.S. Department of Energy requires fiscal monitoring of all subrecipients to be performed. Each fiscal monitoring review is performed using both in-house and on-site reviews. In-house fiscal monitoring consists of reviewing subgrantees' monthly fiscal reports and their most recent annual financial audits. On-site fiscal monitoring consists of reviewing fiscal operations for compliance with rules and procedures. Each subrecipient is monitored annually.

Condition – The Department did not perform fiscal monitoring on sixteen of sixteen subrecipients for the year ended June 30, 2024.

Cause – Although policies and procedures have been established to perform fiscal monitoring on all subrecipients, these policies were not followed.

Effect – The Department is not in compliance with the State Weatherization Plan.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

Recommendation – The Department should follow established policies and procedures to ensure fiscal monitoring is performed for all subrecipients.

Response and Corrective Action Planned – Previous practice was for the fiscal team to lead fiscal monitoring practices for individual funding streams. This practice was beyond the scope of federal monitoring requirements. In 2020, the team began relying on the already-existing, robust fiscal monitoring of the same subrecipients for the Community Services Block Grant program. The Community Services Block Grant program reviews the most recent financial audit of each subgrantee and reviews fiscal operations for compliance with rules and procedures by conducting risk assessments, triennial monitoring reviews, and annual agency self-assessments. This practice meets the reporting requirements of the WAP.

Program staff now assume full responsibility for fiscal monitoring. The WAP team have analyzed the current practice and will address this with our federal partners in an upcoming monitoring visit in April 2025. HHS will remedy the discrepancy between program documentation and policy and practice by updating our State Plan and program and policy manuals. Updates will occur by April 30, 2025, to reflect the federally compliant subrecipient monitoring that is occurring.

Conclusion – Response accepted.

**ALN: 81.042 – Weatherization Assistance for Low-Income Persons**

**Agency Number: EE0009902, EE0009987**

**Federal Award Year: 2024**

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

**Iowa Department of Health and Human Services**

**2024-016**

Reporting for Federal Funding Accountability and Transparency Act

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

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

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

Cause – The Department did not have proper procedures in place to ensure the necessary reporting was completed.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

Effect – The Department was not in compliance with reporting first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS), as required by 2 CFR Part 170.

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

Response and Corrective Action Planned – The Department now has a process in place for obtaining FFATA report information and submitting FFATA reports.

The department will update existing policies and procedures to reflect the current process and will clearly assign FFATA reporting duties as well as provide FFATA training to department grant managers. In addition, the department is in the process of implementing monitoring activities to provide oversight of FFATA submission.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

**Department of Education**

**INSTANCES OF NONCOMPLIANCE:**

No matters were noted.

**INTERNAL CONTROL DEFICIENCIES:**

**ALN: 84.126 – Rehabilitation Services Vocational Rehabilitation Grants to States**

**Agency Number: H126A30021, H126A230021-23A, H126A240021, H126A240021-24C**

**Federal Award Year: 2024**

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

**Iowa Department for the Blind**

**2023-017**

Case Service Report RSA-911

Criteria – The Uniform Guidance, Part 200.303, requires the auditee establish and maintain effective internal control over the federal award which provides reasonable assurance the auditee is managing the federal award in compliance with federal statutes, regulations and the terms of the federal award. The RSA-911 report provides information on the job candidate applicants and eligible individuals records of services. These services include, “In the event an individual obtains competitive employment, verification that the individual is compensated at or above the minimum wage and that the individual’s wage and level of benefits are not less than that customarily paid by the employer for the same or similar work performed by non-disabled individuals”, in accordance with §361.5(c)(9)(i).

The Compliance Supplement requires the report to be submitted electronically for each calendar quarter to the Rehabilitation Services Administration of the U.S. Department of Education within 45 days after the end of each quarter.

Condition – The Department has indicated the RSA-911 reports submitted during fiscal year 2024 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 independently reviewed and approval of the reports is documented.

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

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



State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

Response and Corrective Action Planned – The Iowa Department for the Blind will establish policies and procedures to ensure the 911 quarterly reports are reviewed and approved by an independent person who is knowledgeable about the program, effective with the March 31, 2025 report.

Conclusion – Response accepted.

**ALN: 84.126 – Rehabilitation Services Vocational Rehabilitation Grants to States**

**Agency Number: H126A240101**

**Federal Award Year: 2024**

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

**Iowa Department of Workforce Development**

**2024-018**

Case Service Report RSA-911

Criteria – The Uniform Guidance, Part 200.303, requires the auditee establish and maintain effective internal control over the federal award which provides reasonable assurance the auditee is managing the federal award in compliance with federal statutes, regulation and the terms of the federal award. The RSA-911 report provides information on the job candidate applicants and eligible individuals records of services. These services include, “In the event that an individual obtains competitive employment, verification that the individual is compensated at or above the minimum wage and that the individual’s wage and level of benefits are not less than that customarily paid by the employer for the same or similar work performed by non-disabled individuals”, in accordance with §361.5(c)(9)(i).

The Compliance Supplement requires the report to be submitted electronically for each calendar quarter to the Rehabilitation Services Administration of the U.S. Department of Education within 45 days after the end of the reporting quarter to which it relates.

Condition – The Department has indicated the RSA-911 reports submitted during fiscal year 2024 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 independently reviewed and approval of the reports are documented.

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

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

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

Response and Corrective Action Planned – Iowa Vocational Rehabilitation Service staff have made the necessary internal control updates to assure that appropriate staff certify the accuracy of the report and is inclusive of signature for approval at the necessary approver level.

Conclusion – Response accepted.

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

**Department of Health and Human Services**

**INSTANCES OF NONCOMPLIANCE:**

No matters were noted.

**INTERNAL CONTROL DEFICIENCIES:**

**ALN: 93.323 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)**

**Agency Numbers:** 5 NU50CK000504-05-00, 5 NU50CK000504-05-01,  
5 NU50CK000504-05-02, 5 NU50CK000504-05-03,  
5 NU50CK000504-05-04, 5 NU50CK000504-05-05,  
5 NU50CK000504-05-06

**Federal Award Year:** 2024

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

**Iowa Department of Health and Human Services**

**ALN: 93.667 – Social Services Block Grant**

**Agency Number:** 2401IASOSR

**Federal Award Year:** 2024

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

**Iowa Department of Health and Human Services**

**ALN: 93.778 – Medical Assistance Program**

**Agency Number:** 2405IA5MAP

**Federal Award Year:** 2024

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

**Iowa Department of Health and Human Services**

**ALN: 93.791 – Money Follows the Person Rebalancing Demonstration**

**Agency Number:** 1LICMS300154-01-25

**Federal Award Year:** 2024

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

**Iowa Department of Health and Human Services**

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

**2024-019**

Reporting for Federal Funding Accountability and Transparency Act

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

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

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

Cause – The Department did not have proper procedures in place to ensure the necessary reporting was completed.

Effect – The Department was not in compliance with reporting first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS), as required by 2 CFR Part 170.

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

Response and Corrective Action Planned – The Department now has a process in place for obtaining FFATA report information and submitting FFATA reports. Of the awards noted above, FFATA reporting was completed for one of the four awards.

The department will update existing policies and procedures to reflect the current process and will clearly assign FFATA reporting duties as well as provide FFATA training to department grant managers. In addition, the department is in the process of implementing monitoring activities to provide oversight of FFATA submission.

Conclusion – Response acknowledged. Documentation was not provided for any of the four awards which showed completion of FFATA reporting.

State of Iowa  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2024

**ALN: 93.778 – Medical Assistance Program**

**Agency Number: N/A**

**Federal Award Year: 2024**

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

**Woodward Resource Center – Passed through the Iowa Department of Human and Human Services**

**2024-020**

Private Insurance Holders Questionnaires

Criteria – Per Chapter 1, page 34 of the Iowa Health and Human Services Medicaid Provider Manual, the Medicaid Program is the payer of last resort for covered medical services. Federal and state rules require that providers make a reasonable effort to pursue third-party resources. The provider is responsible for determining whether the member has Medicare or other insurance. Providers must bill Medicare and other third-party coverage before submitting claims to Iowa Medicaid.

Once a person has been approved for admission, the guardian or responsible party listed is provided Form 470-2826 Insurance Questionnaire which provides whether the person is covered by any third-party resources.

Condition – During the year ended June 30, 2024, Woodward Resource Center did not complete the Insurance Questionnaire and, therefore, was not able to determine if private insurance holders existed.

Cause – Although the Department has established policies regarding case file documentation, the policies were not followed.

Effect – Payments could be made to ineligible recipients or for improper amounts.

Recommendation – The Department should establish procedures to ensure client insurance questionnaires are properly completed.

Response and Corrective Action Planned – 470-2826 Insurance Questionnaire is not required by providers and is not used by providers to make a determination if other insurance exists. The form is not the means by which third party insurance is collected by providers or verified by the Medicaid program. This form is only used by members and is only one way in which Medicaid receives insurance information. Additionally, Woodward Resource Center does not have a policy or procedure that requires completion of the questionnaire and has no purpose for.

This form is used for Medicaid members to report insurance information to Iowa HHS.

Per Chapter 1, of the Iowa Health and Human Services Medicaid Provider Manual, Providers are required to first check for other insurance using the methods outlined in the manual. In addition, providers should question the member to determine if any other health care resources are available for payment

State of Iowa

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2024

If a discrepancy exists between the member's statement and the verification system, they should notify the Iowa Medicaid Revenue Collection Unit for fee-for-service members, the appropriate MCO or dental plan for IA Health Link members.

When members complete and submit the 470-2826 Insurance Questionnaire or a provider completes 470-5445 Insurance Update for FFS Members, the information provided is considered an insurance lead, and the insurance must be verified by Iowa HHS. This is one of multiple procedures in place to ensure TPL is identified for members.

In addition to verifying insurance leads submitted to Iowa HHS or the MCOs, by members or providers, Iowa HHS and the MCOs complete insurance verifications to identify third party payors through data matching daily. Verifications are completed daily through electronic data match agreements, websites, and calls to insurance carriers.

Conclusion – Response acknowledged. Documentation should be maintained in the case file to show determination of private insurance.

State of Iowa

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Woodward Resource Center

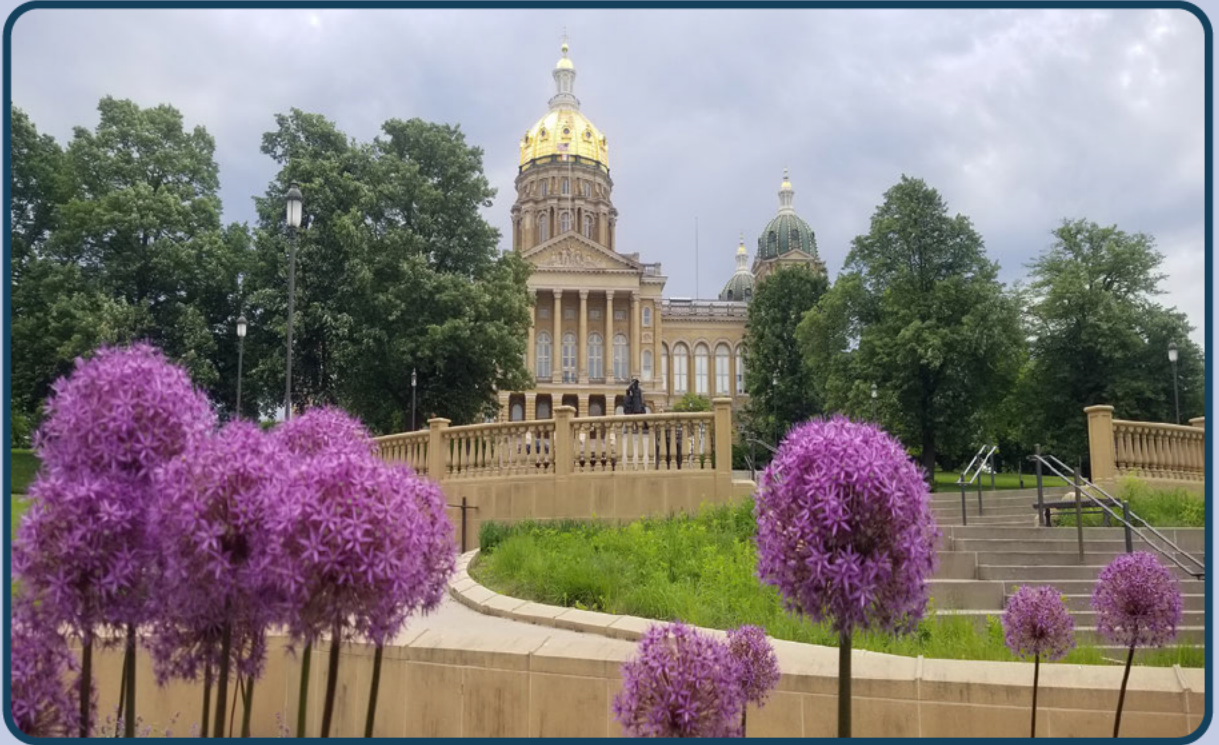
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Iowa State Agencies  
By Agency Number

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112	Department of Justice
131	Department for the Blind
185	Department of Management – Division of Information Technology
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
269	Iowa Economic Development Authority
282	Department of Education
283	Vocational Rehabilitation Services-IWD
285	Iowa PBS
309	Department of Workforce Development
400	Department of Human Services
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
595	Department of Public Safety
635	Office of Secretary of State
645	Department of Transportation
655	Treasurer of State
670	Commission of Veterans Affairs
671	Iowa Veterans Home







**Department of  
Administrative Services**

Iowa Department of Administrative Services

State Accounting Enterprise

Hoover State Office Building

Des Moines, IA 50319

<https://das.iowa.gov/state-employees/state-accounting>