
Secretary of State

State of Oregon

FEDERAL COMPLIANCE REPORT

AND

INTERNAL CONTROL REPORT

For the Year Ending June 30, 2000



Audits Division

Secretary of State

State of Oregon
FEDERAL COMPLIANCE REPORT
AND
INTERNAL CONTROL REPORT
For the Year Ending June 30, 2000



Audits Division



Auditing for a Better Oregon

The Honorable John Kitzhaber, M.D.
Governor of Oregon
254 State Capitol
Salem, Oregon 97310-4047

We have conducted a statewide audit in accordance with the Single Audit Act Amendments of 1996, *Government Auditing Standards*, and Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. This report encompasses the year ended June 30, 2000. It is required for the state to continue receiving federal financial assistance, which as shown in this report, totals over \$4 billion.

As required by the Single Audit Act, we issued a report dated December 12, 2000, on the state of Oregon's general-purpose financial statements. That report was included in the state of Oregon's *Comprehensive Annual Financial Report* for the year ended June 30, 2000. This report contains the remaining components required by the Single Audit Act:

- *Report on Compliance and on Internal Control over Financial Reporting.* This component contains our report on the state of Oregon's compliance with laws, regulations, contracts and grants that affect the general-purpose financial statements, and on internal control over financial reporting. Part of the schedule of findings and questioned costs relates to this report.
- *Report on Compliance and on Internal Control in accordance with OMB Circular A-133.* This component contains our report on the state of Oregon's compliance with the types of compliance requirements described in OMB Circular A-133 and internal controls over compliance. Part of the schedule of findings and questioned costs relates to this report. This component also contains our report on the state of Oregon's schedule of expenditures of federal awards for the year ended June 30, 2000.
- *Schedule of Expenditures of Federal Awards.* This schedule is not a required part of the state of Oregon's general-purpose financial statements, but is required by OMB Circular A-133. The schedule shows state expenditures of federal awards, for the fiscal year ending June 30, 2000, excluding Oregon Health Sciences University. The notes, which accompany the schedule, are considered an integral part of the schedule. They provide disclosures regarding the reporting entity, the significant accounting policies used in preparing the schedule, the value of federal awards expended in the form of non-cash assistance, the value of loans outstanding at year end, and the value of pass-through awards received by the state from non-federal entities.
- *Schedule of Findings and Questioned Costs.* This schedule lists two current audit findings regarding compliance and internal control related to financial reporting. It also lists eleven current findings regarding compliance with the requirements of major federal programs and related internal controls. Further, it lists the status of findings regarding compliance and

internal control related to financial reporting and compliance with the requirements of major federal programs and related internal controls, which were included in our reports for the fiscal years ending June 30, 1999, and June 30, 1998.

- OMB Circular A-133 requires management to provide a plan of corrective action on the findings and recommendations for the fiscal year ending June 30, 2000. Management's responses and planned corrective actions are included in this schedule.
- *Appendix A.* This appendix lists other audit reports issued by the Oregon Audits Division that are related to state of Oregon programs financed by federal awards.

OREGON AUDITS DIVISION

John N. Lattimer
Director

T A B L E O F C O N T E N T S

	<u>Page</u>
Independent Auditor’s Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
Independent Auditor’s Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	3
Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2000	7
Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2000	31
Schedule of Findings and Questioned Costs For the Year Ended June 30, 2000	39
Schedule of Prior Financial Statement Findings For the Years Ended June 30, 1999 and 1998	53
Schedule of Prior Federal Award Findings and Questioned Costs For the Years Ended June 30, 1999 and 1998	55
Appendix A: Summaries of Significant Audit Reports Issued by The Secretary of State Audits Division.....	63



Auditing for a Better Oregon

The Honorable John Kitzhaber, M.D.
Governor of Oregon
254 State Capitol
Salem, Oregon 97310-4047

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL
CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

We have audited the general-purpose financial statements of the state of Oregon, as of and for the year ended June 30, 2000, and have issued our report thereon dated December 12, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

We did not audit the financial statements of the Oregon Health Sciences University, which statements reflect total assets of \$1,428 million as of June 30, 2000, and total operating revenues of \$856 million for the year then ended. Those financial statements were audited by other auditors whose reports on compliance and on internal control have been furnished to us, and our reports, insofar as they relate to the amounts included for the Oregon Health Sciences University, are based on the reports of the other auditors.

Compliance

As part of obtaining reasonable assurance about whether the state of Oregon's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the state of Oregon's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the state of Oregon's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 00-1 through 00-2.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

We also noted other matters involving the internal control over financial reporting, which were reported to management of the state of Oregon in a separate letter dated October 27, 2000.

This report is intended solely for the information and use of the management of the state of Oregon, the governor of the state of Oregon, the Oregon Legislative Assembly, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than those specified parties.

OREGON AUDITS DIVISION

Sharron E. Walker, CPA, CFE
Deputy Director

December 12, 2000



Auditing for a Better Oregon

The Honorable John Kitzhaber, M.D.
Governor of Oregon
254 State Capitol
Salem, Oregon 97310-4047

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH
OMB CIRCULAR A-133**

Compliance

We have audited the compliance of the state of Oregon with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2000. The state of Oregon's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the state of Oregon management. Our responsibility is to express an opinion on the state of Oregon's compliance based on our audit.

The state of Oregon's general-purpose financial statements include the operations of the Oregon Health Sciences University, which received \$136 million in federal awards that is not included in the state of Oregon's schedule of expenditures of federal awards for the year ended June 30, 2000. Our audit, described below, did not include the operations of the Oregon Health Sciences University, which engaged other auditors to perform an audit in accordance with OMB Circular A-133.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the state of Oregon's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable

basis for our opinion. Our audit does not provide a legal determination on the state of Oregon's compliance with those requirements.

In our opinion, the state of Oregon complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2000. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 00-3 through 00-10.

Internal Control Over Compliance

The management of the state of Oregon is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the state of Oregon's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the state of Oregon's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 00-11 through 00-13.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

Schedule of Expenditures of Federal Awards

We have audited the general-purpose financial statements of the state of Oregon as of and for the year ended June 30, 2000, and have issued our report thereon dated December 12, 2000. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subject to the auditing procedures applied in the audit of the general-

purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended solely for the information and use of the management of the state of Oregon, the governor of the state of Oregon, the Oregon Legislative Assembly, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

OREGON AUDITS DIVISION

Sharron E. Walker, CPA, CFE
Deputy Director

January 31, 2001, except for the
Schedule of Expenditures of Federal
Awards, as to which date is
December 12, 2000

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal CFDA Number	Federal Funding Agencies and Program Titles	Direct Expenditures	Amounts Provided to Subrecipients	Total Federal Expenditures
Department of Agriculture				
10.001	Agricultural Research–Basic and Applied Research	\$ 985,578	\$ –	\$ 985,578
10.025	Plant and Animal Disease and Pest Control	226,134	–	226,134
10.054	Emergency Conservation Program	4	15,497	15,501
10.064	Forestry Incentives Program	8,145	–	8,145
10.069	Conservation Reserve Program	3,524	–	3,524
10.156	Federal–State Marketing Improvement Program	29,351	–	29,351
10.163	Market Protection and Promotion	13,589	–	13,589
10.200	Grants for Agricultural Research, Special Research Grants	62,712	63,185	125,897
10.202	Cooperative Forestry Research	291	–	291
10.206	Grants for Agricultural Research–Competitive Research–Grants	67,617	–	67,617
10.215	Sustainable Agriculture Research and Education	123,112	–	123,112
10.217	Higher Education Challenge Grants	35,453	–	35,453
10.218	Buildings and Facilities Program	21,673	–	21,673
10.220	Higher Education Multicultural Scholars Program	6,007	–	6,007
10.224	Fund for Rural America–Research, Education, and Extension Activities	(512)	–	(512)
10.244	Fund for Rural America–Research, Education, Extension	75,017	441	75,458
10.250	Agricultural and Rural Economic Research	100,627	–	100,627
10.500	Cooperative Extension Service	545,463	28,143	573,606
10.501	Agricultural Telecommunications Program	73,825	–	73,825
10.550	Food Distribution	62,138	6,317,210	6,379,348
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children	35,630,581	9,458,833	45,089,414
10.558	Child Care Food Program	117,194	25,744,772	25,861,966
10.560	State Administrative Expenses for Child Nutrition	1,071,791	–	1,071,791
10.564	Nutrition Education and Training Program	257	4,800	5,057
10.565	Commodity Supplemental Food Program	–	326,217	326,217
10.567	Food Distribution Program on Indian Reservations	–	234,164	234,164
10.570	Nutrition Program for the Elderly (Commodities)	–	1,650,830	1,650,830
10.600	Foreign Market Development Cooperator	12,861	–	12,861
10.652	Forestry Research	116,005	–	116,005
10.664	Cooperative Forestry Assistance	2,149,305	881,009	3,030,314
10.670	National Forest–Dependent Rural Communities	229,414	–	229,414
10.769	Rural Development Grants	54,152	–	54,152
10.771	Rural Cooperative Development Grants	41,718	–	41,718
10.961	Scientific Cooperation Program	750,645	310,613	1,061,258
10.962	International Training–Foreign Participant	25,915	–	25,915
Total Department of Agriculture		\$42,639,586	\$45,035,714	\$ 87,675,300

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal CFDA Number	Federal Funding Agencies and Program Titles	Direct Expenditures	Amounts Provided to Subrecipients	Total Federal Expenditures
Department of Business and Commerce				
11.X01	Other Department of Commerce Programs-- National Oceanic and Atmospheric	\$ 510,879	\$ -	\$ 510,879
11.300	Grants for Public Works and Economic Development	1,999,999	-	1,999,999
11.303	Economic Development--Technical Assistance	123,143	-	123,143
11.307	Economic Adjustment Assistance	88,387	-	88,387
11.312	Research and Evaluation Program	(3,893)	-	(3,893)
11.405	Anadromous and Great Lakes Fisheries Conservation	378,711	-	378,711
11.407	Interjurisdictional Fisheries Act of 1986	140,474	-	140,474
11.417	Sea Grant Support	909,677	25,680	935,357
11.419	Coastal Zone Management Administration Awards	1,361,173	108,625	1,469,798
11.420	Coastal Zone Management Estuarine Research Reserves	356,473	-	356,473
11.427	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	276,532	-	276,532
11.432	Office of Oceanic and Atmospheric Research (OAR) Cooperative Institutes	60,363	-	60,363
11.436	Columbia River Fisheries Development Program	9,409,453	169,367	9,578,820
11.437	Pacific Fisheries Data Program	410,111	-	410,111
11.438	Pacific Coast Salmon Recovery--Pacific Salmon Treaty Program	632,147	-	632,147
11.439	Marine Mammal Data Program	198,578	-	198,578
11.441	Regional Fishery Management Councils	165,146	-	165,146
11.455	Cooperative Science and Education Program	15,884	-	15,884
11.552	Technology Opportunities	19,349	-	19,349
11.611	Manufacturing Extension Partnership	124,411	-	124,411
Total Department of Business and Commerce		\$17,176,997	\$ 303,672	\$17,480,669
Department of Defense				
12.X02	Other Department of Defense Programs (ARMY CORP. OF ENG.)	\$ 5,574,789	\$ -	\$ 5,574,789
12.X05	U.S. Army: Chemical Disposal	1,059,924	23,430	1,083,354
12.105	Protection of Essential Highways, Highway Bridge Approaches, and Public Works	80	-	80
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services	105,414	-	105,414
12.300	Civil Defense Architect/Engineer Faculty Development	88,654	-	88,654
12.400	Military Construction, National Guard	14,991,429	-	14,991,429
12.401	National Guard Military Operations and Maintenance (O&M) Projects	17,012,871	-	17,012,871
12.431	Basic Scientific Research	4,136	-	4,136
12.550	International Education--U.S. Colleges and Universities	8,366	-	8,366

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal CFDA Number	Federal Funding Agencies and Program Titles	Amounts		
		Direct Expenditures	Provided to Subrecipients	Total Federal Expenditures
12.800	Air Force Defense Research Sciences Program	74,745	–	74,745
Total Department of Defense		\$38,920,408	\$ 23,430	\$38,943,838
Department of Housing and Urban Development				
14.187	Preservation of Affordable Housing	\$ –	\$ 161,253	\$ 161,253
14.227	Community Development Block Grants/Special Purpose Grants/Insular Area	80,920	–	80,920
14.228	Community Development Block Grants/State's Program	468,194	15,441,525	15,909,719
14.231	Emergency Shelter Grants Program	40,853	686,363	727,216
14.235	Supportive Housing Program	20,983	288,532	309,515
14.239	HOME Investment Partnerships Program	9,675,793	1,919,586	11,595,379
14.511	Community Outreach Partnership Center Program	163,709	–	163,709
14.854	Public and Indian Housing Drug Elimination Program	50,352	–	50,352
Total Department of Housing and Urban Development		\$10,500,804	\$18,497,259	\$28,998,063
Department of the Interior				
15.22X	Bureau of Land Management	\$ 27,495	\$ –	\$ 27,495
15.50X	Other Department of the Interior Programs- Bureau of Reclamation	42,375	–	42,375
15.X04	Other Department of the Interior Programs- (US Fish and Wildlife Services)	25,819	–	25,819
15.035	Forestry on Indian Lands	73,461	–	73,461
15.039	Fish, Wildlife, and Parks Programs on Indian	75,752	–	75,752
15.114	Indian Education–Higher Education Grant Program	99,915	–	99,915
15.214	Non-Sale Disposals of Mineral Materials	8	40,318	40,326
15.222	Cooperative Inspection Agreements with States and Tribes	29,554	–	29,554
15.224	Cultural Resource Management	26,836	–	26,836
15.225	Recreation Resource Management	548,743	–	548,743
15.504	Reclamation and Water Reuse Program	418,593	–	418,593
15.608	Fish and Wildlife Management Assistance	368,564	11,500	380,064
15.614	Coastal Wetlands Planning, Protection and Restoration Act	64,277	298,087	362,364
15.615	Cooperative Endangered Species Conservation Fund	590,176	–	590,176
15.616	Clean Vessel Act	155,698	65,648	221,346
15.617	Wildlife Conservation and Appreciation	13,039	–	13,039
15.805	Assistance to State Water Resources Research Institutes	25,938	–	25,938
15.807	Earthquake Hazards Reduction Program	136,861	–	136,861
15.808	U.S. Geological Survey–Research and Data Acquisition	914,776	–	914,776
15.809	National Spatial Data Infrastructure Cooperative Agreements Program	15,106	–	15,106
15.875	Economic, Social, and Political Development of the Territories and the Freely Associated States	44,217	–	44,217
15.904	Historic Preservation Fund Grants-In-Aid	356,976	132,255	489,231

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal CFDA Number	Federal Funding Agencies and Program Titles	Amounts		
		Direct Expenditures	Provided to Subrecipients	Total Federal Expenditures
15.916	Outdoor Recreation–Acquisition, Development and Planning	356,853	22,029	378,882
15.922	Native American Graves Protection and Repatriation Act	660	–	660
Total Department of the Interior		\$4,411,692	\$ 569,837	\$ 4,981,529
Department of Justice				
16.004	Law Enforcement Assistance–Narcotics and Dangerous Drugs– Training	\$ 85,372	\$ –	\$ 85,372
16.307	Combined DNA Index System	44,885	–	44,885
16.523	Juvenile Accountability Incentive Block Grants	91,385	1,163,563	1,254,948
16.540	Juvenile Justice and Delinquency Prevention–Allocation to States	337,986	279,250	617,236
16.541	Juvenile Justice and Delinquency Prevention–Special Emphasis	277,127	53,106	330,233
16.544	Gang-Free Schools and Communities–Community-Based Gang	295,059	–	295,059
16.548	Title V–Delinquency Prevention Program	71,408	74,569	145,977
16.549	Part E–State Challenge Activities	24,910	17,655	42,565
16.550	State Justice Statistics Program for Statistical Analysis Centers	25,675	–	25,675
16.561	National Institute of Justice Visiting Fellowships	178,228	–	178,228
16.575	Crime Victim Assistance	248,953	3,991,084	4,240,037
16.576	Crime Victim Compensation	324,506	–	324,506
16.579	Byrne Formula Grant Program	2,072,259	3,270,591	5,342,850
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	32,321	313,790	346,111
16.582	Crime Victim Assistance/Discretionary Grants	167,197	–	167,197
16.585	Drug Court Discretionary Grant Program	201,018	–	201,018
16.586	Violent Offender Incarceration and Truth in Sentencing Incentive Grants	2,346,284	465,463	2,811,747
16.588	Violence Against Women Formula Grants	109,645	1,974,416	2,084,061
16.589	Rural Domestic Violence and Child Victimization Enforcement Grant Program	56,791	89,817	146,608
16.592	Local Law Enforcement Block Grants Program	72,182	383,018	455,200
16.593	Residential Substance Abuse Treatment for State Prisoners	519,510	328,288	847,798
16.595	Executive Office for Weed and Seed	420,993	22,590	443,583
16.598	State Identification Systems Grant Program	208,580	–	208,580
16.606	State Criminal Alien Assistance Program	4,664,304	–	4,664,304
16.607	Bulletproof Vest Partnership Program	24,178	–	24,178
16.710	Public Safety Partnership and Community Policing Grants	2,175,246	–	2,175,246
16.712	Police Corps	65,320	452,567	517,887
16.727	Enforcing Underage Drinking Laws Program	190,630	–	190,630
Total Department of Justice		\$15,331,952	\$12,879,767	\$28,211,719

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal CFDA Number	Federal Funding Agencies and Program Titles	Direct Expenditures	Amounts Provided to Subrecipients	Total Federal Expenditures
Department of Labor				
17.002	Labor Force Statistics	\$ 1,177,046	\$ -	\$ 1,177,046
17.225	Unemployment Insurance	482,254,161	-	482,254,161
17.235	Senior Community Service Employment Program	226,462	1,191,111	1,417,573
17.245	Trade Adjustment Assistance-Workers	3,364,089	-	3,364,089
17.249	Employment Services and Job Training Pilots-Demonstrations and Research	-	66,657	66,657
17.253	Welfare-to-Work Grants to States and Localities	8,335,635	-	8,335,635
17.255	Workforce Investment Act	47,604	-	47,604
17.503	Occupational Safety and Health-State Program	5,417,005	-	5,417,005
17.600	Mine Health and Safety Grants	75,900	-	75,900
17.802	Veterans' Employment Program	279,575	-	279,575
Total Department of Labor		<u>\$501,177,477</u>	<u>\$1,257,768</u>	<u>\$502,435,245</u>
Department of Transportation				
20.X02	Other Department of Transportation Programs	\$ 1,007,537	\$ -	\$ 1,007,537
20.005	Boating Safety Financial Assistance	59,199	535,496	594,695
20.106	Airport Improvement Program	478,521	-	478,521
20.218	National Motor Carrier Safety	1,137,034	252,036	1,389,070
20.301	Railroad Safety	326,694	4,993	331,687
20.312	High Speed Ground Transportation-Next Generation High Speed Rail Program	5,974,146	-	5,974,146
20.505	Federal Transit-Metropolitan Planning Grants	112,400	281,437	393,837
20.509	Formula Grants for Other Than Urbanized Areas	962,425	3,030,174	3,992,599
20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities	487,918	473,964	961,882
20.604	Safety Incentive Grants for Use of Seatbelts	-	1,280,495	1,280,495
20.605	Safety Incentives to Prevent Operation of Motor Vehicles by Intoxicated Persons	-	1,265,861	1,265,861
20.700	Pipeline Safety	65,959	-	65,959
20.701	University Transportation Centers Program	25,000	-	25,000
Total Department of Transportation		<u>\$ 10,636,833</u>	<u>\$7,124,456</u>	<u>\$17,761,289</u>
Office of Personnel Management				
27.011	Intergovernmental Mobility of Federal, State, and Local Employees	\$ (2,140)	\$ -	\$ (2,140)
Total Office of Personnel Management		<u>\$ (2,140)</u>	<u>\$ -</u>	<u>\$ (2,140)</u>
Equal Opportunity Commission				
30.002	Employment Discrimination-State and Local Fair Employment Practices Agency Contracts	\$ 485,134	\$ -	\$ 485,134
Total Equal Opportunity Commission		<u>\$ 485,134</u>	<u>\$ -</u>	<u>\$ 485,134</u>
General Services Administration				
39.002	Disposal of Federal Surplus Real Property	\$ 33	\$ 331,673	\$ 331,706
39.003	Donation of Federal Surplus Personal Property	7,232	908,821	916,053
Total General Services Administration		<u>\$ 7,265</u>	<u>\$1,240,494</u>	<u>\$ 1,247,759</u>

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal CFDA Number	Federal Funding Agencies and Program Titles	Direct Expenditures	Amounts Provided to Subrecipients	Total Federal Expenditures
National Aeronautics and Space Administration				
43.001	Aerospace Education Services Program	\$ 92,147	\$ –	\$ 92,147
43.002	Technology Transfer	54,793	–	54,793
Total National Aeronautics and Space Administration		\$ 146,940	\$ –	\$ 146,940
National Foundation on the Arts and the Humanities				
45.024	Promotion of the Arts–Grants to Organizations and Individuals	\$ 9,000	\$ –	\$ 9,000
45.025	Promotion of the Arts–Partnership Agreements	543,087	–	543,087
45.129	Promotion of the Humanities–Federal/State Partnership	1,500	–	1,500
45.130	Promotion of the Humanities–Challenge Grants	26,202	–	26,202
45.149	Promotion of the Humanities–Division of Preservation and Access	299,259	–	299,259
45.160	Promotion of the Humanities–Fellowships and Stipends	27,833	–	27,833
45.162	Promotion of the Humanities–Education Development and Demonstration	1,728	–	1,728
45.163	Promotion of the Humanities–Seminars and Institutes	164,352	–	164,352
45.301	Institute of Museum and Library Services	88,523	–	88,523
45.310	State Library Program	250,557	1,525,655	1,776,212
Total National Foundation on the Arts and the Humanities		\$1,412,041	\$1,525,655	\$ 2,937,696
National Science Foundation				
47.041	Engineering Grants	\$ 5,168	\$ –	\$ 5,168
47.049	Mathematical and Physical Sciences	102,505	–	102,505
47.050	Astronomical, Atmospheric, Earth and Ocean Sciences	14,014	–	14,014
47.070	Computer and Information Science and	82,645	–	82,645
47.074	Biological Sciences	24,341	–	24,341
47.075	Social, Behavioral, and Economic Sciences	54,394	30,099	84,493
47.076	Education and Human Resources	882,476	158,778	1,041,254
47.077	Academic Research Infrastructure	232,573	–	232,573
Total National Science Foundation		\$1,398,116	\$ 188,877	\$ 1,586,993
Small Business Administration				
59.007	Management and Technical Assistance for Socially and Economically Disadvantaged Businesses	\$ (10,985)	\$ –	\$ (10,985)
59.037	Small Business Development Center	105,460	–	105,460
Total Small Business Administration		\$ 94,475	\$ –	\$ 94,475

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal CFDA Number	Federal Funding Agencies and Program Titles	Direct Expenditures	Amounts Provided to Subrecipients	Total Federal Expenditures
Tennessee Valley Authority				
62.004	Tennessee Valley Region–Economic Development	\$ 6,245	\$ –	\$ 6,245
Total Tennessee Valley Authority		\$ 6,245	\$ –	\$ 6,245
Department of Veterans' Affairs				
64.XX1	Other Veterans' Administration Programs	\$ 91,285	\$ –	\$ 91,285
64.005	Grants to States for Construction of State Home Facilities	33,280	–	33,280
64.125	Vocational and Educational Counseling for Service members and Veterans	22,201	–	22,201
Total Department of Veterans' Affairs		\$ 146,766	\$ –	\$ 146,766
Environmental Protection Agency				
66.001	Air Pollution Control Program Support	\$ 2,189,445	\$ –	\$ 2,189,445
66.032	State Indoor Radon Grants	9,613	–	9,613
66.419	Water Pollution Control State and Interstate Program Support	1,625,420	–	1,625,420
66.432	State Public Water System Supervision	1,736,469	285,283	2,021,752
66.433	State Underground Water Source Protection	106,450	–	106,450
66.438	Construction Management Assistance	4,209	–	4,209
66.454	Water Quality Management Planning	360,428	–	360,428
66.456	National Estuary Program	351,163	–	351,163
66.458	Capitalization Grants for State Revolving Funds	746,393	44,349,424	45,095,817
66.460	Nonpoint Source Implementation Grants	2,112,230	15,804	2,128,034
66.461	Wetlands Protection–Development Grants	121,131	67,166	188,297
66.463	National Pollutant Discharge Elimination System Related State Program Grants	228,961	–	228,961
66.468	Capitalization Grants for Drinking Water State Revolving Fund	475,214	106,050	581,264
66.470	Hardship Grants Program for Rural Communities	–	382,113	382,113
66.500	Environmental Protection–Consolidated Research	268,137	–	268,137
66.505	Wastewater Pollution Control–Research, Development, and Demonstration	184,782	41,378	226,160
66.606	Surveys, Studies, Investigations and Special Purpose Grants	976,314	60,729	1,037,043
66.607	Training and Fellowships for the Environmental Protection Agency	8,837	–	8,837
66.608	One Stop Reporting	95,257	–	95,257
66.700	Consolidated Pesticide Enforcement Cooperative Agreements	1,534,132	14,080	1,548,212
66.701	Toxic Substances Compliance Monitoring Cooperative Agreements	215,456	–	215,456
66.707	TSCA Title IV State Lead Grants–Certification of Lead- Based Paint Professionals	367,062	–	367,062
66.708	Pollution Prevention Grants Program	137,670	–	137,670
66.801	Hazardous Waste Management State Program Support	667,300	–	667,300
66.802	Superfund State Site–Specific Cooperative Agreements	1,210,813	–	1,210,813

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal CFDA Number	Federal Funding Agencies and Program Titles	Direct Expenditures	Amounts Provided to Subrecipients	Total Federal Expenditures
66.804	State and Tribal Underground Storage Tanks Program	187,934	–	187,934
66.805	Leaking Underground Storage Tank Trust Fund Program	715,733	–	715,733
66.807	Superfund Innovative Technology Evaluation Program	701,446	–	701,446
66.808	Solid Waste Management Assistance	32,434	–	32,434
66.809	Superfund State Core Program Cooperative Agreements	984,512	–	984,512
66.810	CEPP Technical Assistance Grants Program	12,457	–	12,457
66.951	Environmental Education Grants	122,608	–	122,608
Total Environmental Protection Agency		\$18,490,010	\$45,322,027	\$63,812,037
Nuclear Regulatory Commission				
77.003	Enhance Technology Transfer and Dissemination of Nuclear Energy Process and Safety Information	\$ 5,757	\$ –	\$ 5,757
77.005	Financial Assistance for NRC Local Public Document Rooms (LPDRs)	936	–	936
Total Nuclear Regulatory Commission		\$ 6,693	\$ –	\$ 6,693
Department of Energy				
81.X02	Other Department of Energy Programs (BPA)	\$ 22,341	\$702,351	\$ 724,692
81.X04	Other Department of Energy Programs (BPA-Hatcheries)	2,698,476	–	2,698,476
81.X05	Other Department of Energy Programs (BPA-Planning)	906,170	–	906,170
81.X06	Other Department of Energy Programs (BPA-Research)	5,029,639	377,809	5,407,448
81.X07	Other Department of Energy Programs (BPA-Squawfish)	475,712	–	475,712
81.X08	Other Department of Energy Programs (BPA-Habitat)	2,214,584	21,712	2,236,296
81.X17	Other Department of Energy Programs	3,560,581	2,592	3,563,173
81.X18	Other Department of Energy Programs-BPA-Mitigation	746	149,256	150,002
81.X19	Other Department of Energy Programs (BPA-Construction)	61,727	–	61,727
81.041	State Energy Program	1,114,400	–	1,114,400
81.042	Weatherization Assistance for Low-Income	137,894	1,587,716	1,725,610
81.052	Energy Conservation for Institutional Buildings	42,486	–	42,486
81.064	Office of Scientific and Technical Information	18,545	–	18,545
81.079	Regional Biomass Energy Programs	85,870	–	85,870
81.087	Renewable Energy Research and Development	297,837	–	297,837
81.092	Environmental Restoration	543,256	–	543,256
81.104	Office of Science and Technology for Environmental Management	1,159	–	1,159

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal CFDA Number	Federal Funding Agencies and Program Titles	Direct Expenditures	Amounts Provided to Subrecipients	Total Federal Expenditures
81.105	National Industrial Competitiveness through Energy, Environment, and Economics	12,514	-	12,514
81.111	Alternative Fuel Transportation Program	28,700	-	28,700
81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	311,459	433,797	745,256
81.118	Solar Energy Partnership Support and Barrier Elimination	4,555	-	4,555
Total Department of Energy		<u>\$17,568,651</u>	<u>\$3,275,233</u>	<u>\$20,843,884</u>
United States Information Agency				
82.001	Educational Exchange–Graduate Students	\$ 83,071	\$ -	\$ 83,071
82.002	Educational Exchange–University Lecturers (Professors) and Research Scholars	75,782	-	75,782
82.010	College and University Partnerships Program	81,404	-	81,404
82.011	College and University Affiliations Program	48,742	-	48,742
82.033	Professional Exchange–Annual Open Grant	3,064	-	3,064
Total United States Information Agency		<u>\$ 292,063</u>	<u>\$ -</u>	<u>\$ 292,063</u>
Federal Emergency Management Agency				
83.011	Hazardous Materials Training Program for Implementation of the Superfund Amendment and Reauthorization Act (SARA) of 1986	\$ 72,308	\$ -	\$ 72,308
83.105	Community Assistance Program–State Support Services Element (CAP-SSSE)	91,534	-	91,534
83.505	State Disaster Preparedness Grants	31,220	1,763	32,983
83.521	Earthquake Hazards Reduction Grants	213,125	-	213,125
83.534	Emergency Management–State and Local Assistance	197,690	1,015,293	1,212,983
83.535	Mitigation Assistance	104,646	-	104,646
83.536	Flood Mitigation Assistance	27,003	5,671,501	5,698,504
83.544	Public Assistance Grants	116,767	3,696,924	3,813,691
83.547	First Responder Counter-Terrorism Training Assistance	63,921	-	63,921
83.548	Hazard Mitigation Grant	176,877	848,871	1,025,748
83.549	Chemical Stockpile Emergency Preparedness Program	1,841,526	5,300,984	7,142,510
83.550	National Dam Safety Program	13,357	-	13,357
83.551	Project Impact–Building Disaster Resistant Communities	45,403	-	45,403
83.552	Emergency Management Performance Grants	378,235	-	378,235
Total Federal Emergency Management Agency		<u>\$3,373,612</u>	<u>\$16,535,336</u>	<u>\$19,908,948</u>
Department of Education				
84.XXX	Other Department of Education Programs	\$ 1,284	\$ -	\$ 1,284
84.002	Adult Education–State Grant Program	390,136	2,680,150	3,070,286
84.010	Title I Grants to Local Educational Agencies	1,166,126	64,813,122	65,979,248
84.011	Migrant Education–Basic State Grant Program	113,028	10,658,443	10,771,471

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal CFDA Number	Federal Funding Agencies and Program Titles	Direct Expenditures	Amounts Provided to Subrecipients	Total Federal Expenditures
84.013	Title I Program for Neglected and Delinquent Children	637,331	481,371	1,118,702
84.015	National Resource Centers and Fellowships Program for Language and Area or Language and International Studies	51,606	–	51,606
84.016	Undergraduate International Studies and Foreign Language Programs	105,751	11,545	117,296
84.021	International: Overseas–Group Projects Abroad	78,976	–	78,976
84.024	Early Education for Children with Disabilities	35,156	–	35,156
84.025	Services for Children with Deaf-Blindness	94,458	39,559	134,017
84.028	Special Education–Regional Resource Centers	1,931	20,643	22,574
84.029	Special Education–Personnel Development and Parent Training	1,551,680	69,689	1,621,369
84.031	Higher Education–Institution Aid	736,619	–	736,619
84.039	Library Research and Demonstration	305,008	390,280	695,288
84.048	Vocational Education–Basic Grants to States	1,690,250	7,100,147	8,790,397
84.078	Special Education–Postsecondary Education Programs for Persons with Disabilities	234,894	–	234,894
84.086	Special Education–Program for Severely Disabled Children	305,602	–	305,602
84.116	Fund for the Improvement of Postsecondary Education	598,335	6,550	604,885
84.126	Rehabilitation Services–Vocational Rehabilitation Grants to States	25,897,113	2,375,137	28,272,250
84.128	Rehabilitation Services–Service Projects	38,063	–	38,063
84.129	Rehabilitation Long-Term Training	414,090	–	414,090
84.141	Migrant Education–High School Equivalency Program	394,925	–	394,925
84.144	Migrant Education–Coordination Program	615,298	–	615,298
84.149	Migrant Education–College Assistance Migrant Program	19,965	7,254	27,219
84.153	International Business Education	10,136	–	10,136
84.154	Public Library Construction and Technology Enhancement	–	113,753	113,753
84.158	Secondary Education and Transitional Services for Youth with Disabilities	205	–	205
84.160	Training Interpreters for Individuals who are Deaf and Individuals who are Deaf-Blind	149,261	–	149,261
84.161	Rehabilitation Services–Client Assistance Program	34,539	79,758	114,297
84.162	Immigrant Education	22,444	1,165,838	1,188,282
84.168	Eisenhower Professional Development–Federal Activities	64,859	–	64,859
84.169	Independent Living–State Grants	74,546	191,193	265,739
84.170	JAVITS Fellowships	21,750	–	21,750
84.177	Rehabilitation Services–Independent Living Services for Older Individuals Who are Blind	257,126	–	257,126
84.181	Special Education–Grants for Infants and Families with Disabilities	4,913,585	4,507,138	9,420,723

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal CFDA Number	Federal Funding Agencies and Program Titles	Amounts		Total Federal Expenditures
		Direct Expenditures	Provided to Subrecipients	
84.184	Safe and Drug-Free Schools and Communities– National Programs	146,131	–	146,131
84.186	Safe and Drug-Free Schools and Communities– State Grants	330,791	4,495,642	4,826,433
84.187	Supported Employment Services for Individuals with Severe Disabilities	479,618	–	479,618
84.191	Adult Education–National Leadership Activities	82,994	–	82,994
84.194	Bilingual Education Support Services	77,543	–	77,543
84.195	Bilingual Education–Professional Development	652,113	15,494	667,607
84.196	Education for Homeless Children and Youth	17,562	226,094	243,656
84.200	Graduate Assistance in Areas of National Need	319,875	–	319,875
84.213	Even Start–State Educational Agencies	77,059	956,615	1,033,674
84.215	Fund for the Improvement of Education	50,977	48,656	99,633
84.218	State School Improvement Grants	328,074	–	328,074
84.224	Assistive Technology	55,994	300,606	356,600
84.235	Rehabilitation Services Demonstration and Training–Special Demonstration Programs	100,024	104,282	204,306
84.243	Tech-Prep Education	56,977	856,598	913,575
84.252	Urban Community Service	260,331	84,569	344,900
84.257	National Institute for Literacy	60,491	–	60,491
84.265	Rehabilitation Training–State Vocational Rehabilitation Unit In-Service Training	52,383	–	52,383
84.276	Goals 2000–State and Local Education Systemic Improvement Grants	738,890	4,022,216	4,761,106
84.278	STW State Implementation	323,271	1,018,707	1,341,978
84.279	Goals 2000–Assessment Development and Evaluation Grants	141,651	–	141,651
84.281	Eisenhower Professional Development State	1,030,661	2,325,381	3,356,042
84.282	Charter Schools	85,068	15,166	100,234
84.283	Comprehensive Regional Assistance Centers	484,718	–	484,718
84.287	Twenty-First Century Community Learning	98,952	–	98,952
84.298	Innovative Education Program Strategies	683,194	3,342,054	4,025,248
84.314	Even Start–Statewide Family Literacy Program	21,735	–	21,735
84.318	Technology Literacy Challenge Fund Grants	58,946	2,744,825	2,803,771
84.324	Special Education–Research and Innovation to Improve Services and Results for Children with Disabilities	826,526	194,189	1,020,715
84.325	Special Education–Personnel Preparation to Improve Services and Results for Children with Disabilities	1,360,547	52,539	1,413,086
84.326	Special Education–Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	1,449,872	430,706	1,880,578
84.327	Special Education–Technology and Media Services for Individuals with Disabilities	51,632	–	51,632
84.330	Advanced Placement Incentive Program	–	16,893	16,893
84.332	Comprehensive School Reform Demonstration	9,418	992,594	1,002,012
84.335	Child Care Access Means Parents in School	33,117	–	33,117
84.336	Teacher Quality Enhancement Grants	406,931	32,054	438,985
84.338	Reading Excellence	64,358	150,137	214,495
84.339	Learning Anytime Anywhere Partnerships	123,958	58,166	182,124
84.340	Class Size Reduction	156,007	7,986,148	8,142,155

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal CFDA Number	Federal Funding Agencies and Program Titles	Amounts		
		Direct Expenditures	Provided to Subrecipients	Total Federal Expenditures
84.342	Preparing Tomorrow's Teachers to Use Technology	240,440	25,995	266,435
84.989	Oregon Employment Initiative	323,117	–	323,117
Total Department of Education		\$ 52,888,022	\$125,207,896	\$178,095,918
United States Institute of Peace				
91.001	Unsolicited Grant Program	\$ 12,838	\$ –	\$ 12,838
Total United States Institute of Peace		\$ 12,838	\$ –	\$ 12,838
Department of Health and Human Services				
93.006	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program	\$ 45,914	\$ 33,980	\$ 79,894
93.041	Special Programs for the Aging–Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	(1,113)	51,054	49,941
93.042	Special Programs for the Aging–Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals	225,326	–	225,326
93.043	Special Programs for the Aging–Title III, Part F, Disease Prevention and Health Promotion Services	–	171,120	171,120
93.046	Special Programs for the Aging–Title III, Part D, In-Home Services for Frail Older Individuals	–	39,579	39,579
93.048	Special Programs for the Aging–Title IV–Training, Research and Discretionary Projects and Programs	126,816	–	126,816
93.101	Grants for Residential Treatment Programs for Pregnant and Postpartum Women	12,558	32,295	44,853
93.103	Food and Drug Administration–Research	106,856	–	106,856
93.110	Maternal and Child Health Federal Consolidated Programs	125,792	25,200	150,992
93.113	Biological Response to Environmental Health Hazards	138,431	–	138,431
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs	458,600	159,903	618,503
93.118	Acquired Immunodeficiency Syndrome (AIDS) Activity	1,024,258	1,798,838	2,823,096
93.119	Grants for Technical Assistance Activities Related to the Block Grant for Community Mental Health Services– Technical Assistance Centers for Evaluation	2,539	–	2,539
93.127	Emergency Medical Services for Children	59,860	–	59,860
93.130	Primary Care Services–Resource Coordination and Development–Primary Care Offices	164,270	–	164,270
93.131	Cooperative Agreements for Addiction Treatment Training Centers	828,523	–	828,523
93.136	Injury Prevention and Control Research and State and Community Based Programs	111,147	–	111,147

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal CFDA Number	Federal Funding Agencies and Program Titles	Amounts		
		Direct Expenditures	Provided to Subrecipients	Total Federal Expenditures
93.150	Projects for Assistance in Transition from Homelessness (PATH)	11,562	259,583	271,145
93.161	Health Program for Toxic Substances and Disease Registry	110,809	–	110,809
93.184	Disabilities Prevention	242,458	–	242,458
93.194	Community Prevention Coalitions (Partnership) Demonstration Grant	645,854	2,254,011	2,899,865
93.196	Cooperative Agreements for Drug Abuse Treatment Improvement Projects in Target Cities	37,723	418,771	456,494
93.197	Childhood Lead Poisoning Prevention Projects–State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	78,393	–	78,393
93.217	Family Planning–Services	366,018	1,360,707	1,726,725
93.229	Demonstration Cooperative Agreements for Development and Implementation of Criminal Justice Treatment Networks	54,049	1,170,893	1,224,942
93.230	Consolidated Knowledge Development and Application (KD&A) Program	333,019	7,650	340,669
93.234	Traumatic Brain Injury–State Demonstration Grant Program	208,161	–	208,161
93.235	Abstinence Education	181,421	–	181,421
93.262	Occupational Safety and Health Research Grants	466,116	–	466,116
93.268	Immunization Grants	2,279,640	3,665,533	5,945,173
93.283	Centers for Disease Control and Prevention–Investigations and Technical	3,112,678	254,338	3,367,016
93.293	Asthma From a Public Health Perspective	79,975	–	79,975
93.389	Research Infrastructure	862,187	–	862,187
93.556	Promoting Safe and Stable Families	2,273,245	975,331	3,248,576
93.558	Temporary Assistance for Needy Families	174,146,862	610,905	174,757,767
93.563	Child Support Enforcement	32,956,934	–	32,956,934
93.566	Refugee and Entrant Assistance–State Administered Programs	4,113,804	–	4,113,804
93.568	Low-Income Home Energy Assistance	325,957	13,875,222	14,201,179
93.569	Community Services Block Grant	67,400	4,022,120	4,089,520
93.570	Community Services Block Grant–Discretionary Awards	52,243	–	52,243
93.571	Community Services Block Grant Discretionary Awards–Community Food and Nutrition	68,450	26,348	94,798
93.576	Refugee and Entrant Assistance–Discretionary Grants	284,409	134,284	418,693
93.584	Refugee and Entrant Assistance–Targeted Assistance	1,073,744	–	1,073,744
93.585	Empowerment Zones Program	801,396	–	801,396
93.586	State Court Improvement Program	143,151	–	143,151
93.590	Community-Based Family Resource and Support Grants	141,428	93,484	234,912
93.592	Family Violence Prevention and Services/Grants for Battered Women's Shelters–Discretionary Grants	12,339	–	12,339
93.597	Grants to States for Access and Visitation	75,313	–	75,313
93.600	Head Start	2,121,707	365,707	2,487,414
93.623	Runaway and Homeless Youth	104,929	3,500	108,429

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal CFDA Number	Federal Funding Agencies and Program Titles	Direct Expenditures	Amounts Provided to Subrecipients	Total Federal Expenditures
93.630	Developmental Disabilities Basic Support and Advocacy Grants	832,360	–	832,360
93.631	Developmental Disabilities Projects of National Significance	74,871	–	74,871
93.632	Developmental Disabilities University Affiliated Programs	89,341	–	89,341
93.643	Children's Justice Grants to States	151,490	–	151,490
93.645	Child Welfare Services–State Grants	2,588,786	–	2,588,786
93.648	Child Welfare Services Training Grants	913,793	–	913,793
93.652	Adoption Opportunities	143,300	–	143,300
93.656	Temporary Child Care and Crisis Nurseries	–	157,001	157,001
93.658	Foster Care–Title IV-E	29,991,604	–	29,991,604
93.659	Adoption Assistance	11,694,949	–	11,694,949
93.667	Social Services Block Grant	12,667,314	2,989,742	15,657,056
93.669	Child Abuse and Neglect State Grants	262,051	–	262,051
93.670	Child Abuse and Neglect Discretionary Activities	168,634	–	168,634
93.671	Family Violence Prevention and Services/Grants for Battered Women's Shelters–Grants to States and Indian Tribes	(91,859)	672,775	580,916
93.673	Grants to States for Planning and Development of Dependent Care Programs	590,284	–	590,284
93.674	Independent Living	1,081,491	–	1,081,491
93.767	State Children's Insurance Program	11,311,614	–	11,311,614
93.779	Health Care Financing Research, Demonstrations and Evaluations	198,156	–	198,156
93.821	Cell Biology and Biophysics Research	1,853	–	1,853
93.824	Basic/Core Area Health Education Centers	35,576	–	35,576
93.862	Genetics and Developmental Biology Research and Research Training	224,685	–	224,685
93.894	Resource and Manpower Development in the Environmental Health Services	281,344	–	281,344
93.906	Rural Health Medical Education Demonstration Projects	7,964	–	7,964
93.917	HIV Care Formula Grants	3,223,289	1,209,406	4,432,695
93.919	Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	885,850	2,091,214	2,977,064
93.938	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	226,306	–	226,306
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	234,183	52,383	286,566
93.945	Assistance Program for Chronic Disease Prevention and Control	11,170	–	11,170
93.951	Demonstration Grants to States with Respect to Alzheimer's Disease	395,193	–	395,193
93.958	Block Grants for Community Mental Health Services	–	3,293,051	3,293,051

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal CFDA Number	Federal Funding Agencies and Program Titles	Amounts		
		Direct Expenditures	Provided to Subrecipients	Total Federal Expenditures
93.959	Block Grants for Prevention and Treatment of Substance Abuse	2,969,090	14,605,172	17,574,262
93.969	Grants for Geriatric Education Centers	132,622	–	132,622
93.977	Preventive Health Services–Sexually Transmitted Diseases Control Grants	1,081,389	113,491	1,194,880
93.988	Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	441,778	213,627	655,405
93.991	Preventive Health and Health Services Block	779,104	529,256	1,308,360
93.994	Maternal and Child Health Services Block Grant to the States	1,184,386	4,602,267	5,786,653
Total Department of Health and Human Services		\$316,047,112	\$62,339,741	\$378,386,853
Corporation for National and Community Service				
94.003	State Commissions	\$ 461,327	\$ 167,586	\$ 628,913
94.004	Learn and Serve America–School and Community Based Programs	35,905	143,220	179,125
94.005	Learn and Serve America–Higher Education	415,221	–	415,221
94.006	AmeriCorps	135,450	755,167	890,617
94.007	Planning and Program Development Grants	–	50,320	50,320
94.009	Training and Technical Assistance	18,253	–	18,253
94.013	Volunteers in Service to America	22,075	–	22,075
Total Corporation for National and Community Service		\$ 1,088,231	\$ 1,116,293	\$ 2,204,524
Food Stamp Cluster				
10.551	Food Stamps	\$197,312,827	\$ –	\$197,312,827
10.561	State Administrative Matching Grants for Food Stamp Program	25,867,247	–	25,867,247
Total Food Stamp Cluster		\$ 223,180,074	\$ –	\$ 223,180,074
Child Nutrition Cluster				
10.553	School Breakfast Program	\$ 536,243	\$15,790,693	\$16,326,936
10.555	National School Lunch Program	827,553	48,434,729	49,262,282
10.556	Special Milk Program for Children	–	173,555	173,555
10.559	Summer Food Service Program for Children	95,634	1,662,672	1,758,306
Total Child Nutrition Cluster		\$ 1,459,430	\$ 66,061,649	\$ 67,521,079
Emergency Food Assistance Cluster				
10.568	Emergency Food Assistance Program (Administrative Costs)	\$ 54,819	\$ 552,822	\$ 607,641
10.569	Emergency Food Assistance Program (Food Commodities)	–	2,244,270	2,244,270
Total Emergency Food Assistance Cluster		\$ 54,819	\$ 2,797,092	\$ 2,851,911

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal CFDA Number	Federal Funding Agencies and Program Titles	Amounts		
		Direct Expenditures	Provided to Subrecipients	Total Federal Expenditures
Schools and Roads Cluster				
10.665	Schools and Roads–Grants to States	\$ 37	\$ 80,895,153	\$ 80,896,190
Total Schools and Roads Cluster		\$ 37	\$ 80,895,153	\$ 80,896,190
Section 8 Project-Based Cluster				
14.856	Lower Income Housing Assistance Program–Section 8 Moderate Rehabilitation	\$ 27,461,830	\$ –	\$ 27,461,830
Total Section 8 Project-Based Cluster		\$ 27,461,830	\$ –	\$ 27,461,830
Fish and Wildlife Cluster				
15.605	Sport Fish Restoration	\$ 5,357,961	\$ 393,571	\$ 5,751,532
15.611	Wildlife Restoration	3,947,955	50,588	3,998,543
Total Fish and Wildlife Cluster		\$ 9,305,916	\$ 444,159	\$ 9,750,075
Employment Services Cluster				
17.207	Employment Service	\$ 14,909,254	\$ –	\$ 14,909,254
17.801	Disabled Veterans' Outreach Program (DVOP)	1,002,550	–	1,002,550
17.804	Local Veterans' Employment Representative Program	1,319,475	–	1,319,475
Total Employment Services Cluster		\$ 17,231,279	\$ –	\$ 17,231,279
JTPA Cluster				
17.246	Employment and Training Assistance– Dislocated Workers	\$ 1,364,788	\$ 382,202	\$ 1,746,990
17.250	Job Training Partnership Act	418,077	41,887,266	42,305,343
Total JTPA Cluster		\$ 1,782,865	\$ 42,269,468	\$ 44,052,333
Highway Safety Cluster				
20.600	State and Community Highway Safety	\$ 4,675,256	\$ 790,249	\$ 5,465,505
20.601	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	10,871	321,953	332,824
Total Highway Safety Cluster		\$ 4,686,127	\$ 1,112,202	\$ 5,798,329
Highway Planning and Construction Cluster				
20.205	Highway Planning and Construction	\$ 262,363,180	\$ 5,631,894	\$ 267,995,074
Total Highway Planning and Construction Cluster		\$ 262,363,180	\$ 5,631,894	\$ 267,995,074
TRIO Cluster				
84.042	TRIO–Student Support Services	\$ 993,932	\$ –	\$ 993,932
84.044	TRIO–Talent Search	228,047	–	228,047
84.047	TRIO–Upward Bound	401,296	–	401,296
84.217	McNair Post-Baccalaureate Achievement	181,697	–	181,697
Total TRIO Cluster		\$ 1,804,972	\$ –	\$ 1,804,972

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal CFDA Number	Federal Funding Agencies and Program Titles	Direct Expenditures	Amounts Provided to Subrecipients	Total Federal Expenditures
Special Education Cluster				
84.027	Special Education—Grants to States	\$ 4,662,928	\$40,522,613	\$45,185,541
84.173	Special Education—Preschool Grants	428,456	3,855,398	4,283,854
Total Special Education Cluster		\$ 5,091,384	\$44,378,011	\$ 49,469,395
Student Financial Assistance Cluster				
84.007	Federal Supplemental Education Opportunity Grants	\$ 4,035,613	\$ —	\$ 4,035,613
84.032	Federal Family Education Loans	137,222,259	—	137,222,259
84.033	Federal Work-Study Program	5,092,831	—	5,092,831
84.037	Federal Perkins Loan Cancellations	670,595	—	670,595
84.038	Federal Perkins Loan Program—Federal Capital Contributions	11,634,119	—	11,634,119
84.063	Federal Pell Grant Program	28,360,024	—	28,360,024
84.268	Federal Direct Loan	176,395,873	—	176,395,873
Total Student Financial Assistance Cluster		\$363,411,314	\$ —	\$363,411,314
Child Care Cluster				
93.575	Child Care and Development Block Grant	\$ 937,564	\$ 1,080,597	\$2,018,161
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	36,650,175	2,507,060	39,157,235
Total Child Care Cluster		\$ 37,587,739	\$ 3,587,657	\$41,175,396
Aging Cluster				
93.044	Special Programs for the Aging—Title III, Part B—Grants for Supportive Services and Senior Centers	\$ 679,738	\$ 4,345,432	\$5,025,170
93.045	Special Programs for the Aging—Title III, Part C—Nutrition Services	—	4,718,444	4,718,444
Total Aging Cluster		\$ 679,738	\$ 9,063,876	\$ 9,743,614
Medicaid Cluster				
93.775	State Medicaid Fraud Control Units	\$ 456,052	\$ —	\$ 456,052
93.777	State Survey and Certification of Health Care Providers and Suppliers	3,922,946	—	3,922,946
93.778	Medical Assistance Program	1,396,468,886	12,622,329	1,409,091,215
Total Medicaid Cluster		\$ 1,400,847,884	\$ 12,622,329	\$1,413,470,213
Foster Grandparents/Senior Companion Cluster				
94.011	Foster Grandparent Program	\$ 256,431	\$ —	\$ 256,431
Total Foster Grandparents/Senior Companion Cluster		\$ 256,431	\$ —	\$ 256,431
Disability Insurance/SSI Cluster				
96.001	Social Security—Disability Insurance	\$ 19,236,131	\$ —	\$19,236,131
96.006	Supplemental Security Income	756,795	—	756,795
Total Disability Insurance/SSI Cluster		\$ 19,992,926	\$ —	\$ 19,992,926

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal CFDA Number	Federal Funding Agencies and Program Titles	Direct Expenditures	Amounts Provided to Subrecipients	Total Federal Expenditures
Research and Development Cluster				
10.001	Agricultural Research–Basic and Applied Research	\$ 781,076	\$ –	\$ 781,076
10.025	Plant and Animal Disease and Pest Control	39,417	–	39,417
10.200	Grants for Agricultural Research, Special Research Grants	3,287,622	386,799	3,674,421
10.202	Cooperative Forestry Research	29,482	–	29,482
10.206	Grants for Agricultural Research–Competitive Research–Grants	1,857,415	106,634	1,964,049
10.207	Animal Health and Disease Research	89,540	–	89,540
10.210	Food and Agricultural Sciences National Needs Graduate Fellowship Grants	13,936	–	13,936
10.215	Sustainable Agriculture Research and Education	19,761	–	19,761
10.217	Higher Education Challenge Grants	15,409	–	15,409
10.219	Biotechnology Risk Assessment Research	17,191	–	17,191
10.224	Fund for Rural America–Research, Education, and Extension Activities	167,255	–	167,255
10.250	Agricultural and Rural Economic Research	42,312	–	42,312
10.500	Cooperative Extension Service	88,584	29,641	118,225
10.652	Forestry Research	3,526,070	45,897	3,571,967
10.664	Cooperative Forestry Assistance	731,604	19,781	751,385
10.771	Rural Cooperative Development Grants	20,501	–	20,501
10.901	Resource Conservation and Development	19,600	–	19,600
10.902	Soil and Water Conservation	63,286	–	63,286
10.960	Technical Agricultural Assistance	20,975	–	20,975
10.961	Scientific Cooperation Program	1,207,155	471,562	1,678,717
11.312	Research and Evaluation Program	203	–	203
11.417	Sea Grant Support	1,828,070	12,381	1,840,451
11.419	Coastal Zone Management Administration Awards	52,075	95,757	147,832
11.420	Coastal Zone Management Estuarine Research Reserves	34,603	–	34,603
11.427	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	139,574	2,339	141,913
11.430	Undersea Research	90,481	–	90,481
11.431	Climate and Atmospheric Research	261,371	–	261,371
11.432	Office of Oceanic and Atmospheric Research (OAR) Cooperative Institutes	794,364	–	794,364
11.437	Pacific Fisheries Data Program	45,926	–	45,926
11.438	Pacific Coast Salmon Recovery–Pacific Salmon Treaty Program	9,502	–	9,502
11.455	Cooperative Science and Education Program	524,321	–	524,321
11.460	Special Oceanic and Atmospheric Projects	157,773	–	157,773
11.467	Meteorologic and Hydrologic Modernization Development	16,599	–	16,599
11.473	Coastal Services Center	4,713	–	4,713
11.478	Center for Sponsored Coastal Ocean Research–Coastal Ocean Program	497,051	–	497,051
11.609	Measurement and Engineering Research and Standards	48,913	74,778	123,691

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal CFDA Number	Federal Funding Agencies and Program Titles	Amounts		
		Direct Expenditures	Provided to Subrecipients	Total Federal Expenditures
12.XXX	Other Department of Defense Programs	10,834	–	10,834
12.100	Aquatic Plant Control	18,227	–	18,227
12.104	Flood Plain Management Services	5,350	–	5,350
12.114	Collaborative Research and Development	311,290	–	311,290
12.300	Civil Defense Architect/Engineer Faculty Development	7,424,692	202,556	7,627,248
12.401	National Guard Military Operations and Maintenance (O&M) Projects	35,942	–	35,942
12.420	Military Medical Research and Development	16,233	–	16,233
12.431	Basic Scientific Research	504,672	66,548	571,220
12.630	Basic, Applied, and Advanced Research in Science and Engineering	18,223	–	18,223
12.800	Air Force Defense Research Sciences Program	757,528	173,014	930,542
12.901	Mathematical Sciences Grants Program	83	–	83
12.910	Research and Technology Development	914,318	–	914,318
12.911	Defense Technology Conversion, Reinvestment, and Transition Assistance	(7,922)	–	(7,922)
14.413	Fair Housing Initiatives and Fair Housing Organizations Initiative Program	1,414	–	1,414
14.511	Community Outreach Partnership Center Program	32,767	–	32,767
15.085	Assistance to State Water Resources Research Institute	207,166	1,714	208,880
15.222	Cooperative Inspection Agreements with States and Tribes	32,287	–	32,287
15.224	Cultural Resource Management	15,961	–	15,961
15.225	Recreation Resource Management	244,408	–	244,408
15.504	Reclamation and Water Reuse Program	28,134	–	28,134
15.605	Sport Fish Restoration	38,068	–	38,068
15.608	Fish and Wildlife Management Assistance	182,784	–	182,784
15.611	Wildlife Restoration	110,381	–	110,381
15.615	Cooperative Endangered Species Conservation Fund	2,950	–	2,950
15.618	Administrative Grants for Federal Aid in Sport Fish and Wildlife Restoration	1,240	–	1,240
15.807	Earthquake Hazards Reduction Program	244,752	–	244,752
15.808	U.S. Geological Survey–Research and Data Acquisition	1,837,153	31,264	1,868,417
15.810	National Cooperative Geologic Mapping Program	10,999	–	10,999
15.875	Economic, Social, and Political Development of the Territories and the Freely Associated States	19,466	–	19,466
15.904	Historic Preservation Fund Grants-In-Aid	16,192	–	16,192
15.910	National Natural Landmarks Program	4,811	–	4,811
15.915	Technical Preservation Services	24,008	–	24,008
15.916	Outdoor Recreation–Acquisition, Development and Planning	121	–	121
15.922	Native American Graves Protection and Repatriation Act	1,431	–	1,431
15.923	National Center for Preservation Technology and Training	34,479	–	34,479
15.976	Migratory Bird Banding and Data Analysis	674,010	–	674,010
16.542	National Institute for Juvenile Justice and Delinquency Prevention	18,106	35,861	53,967

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal CFDA Number	Federal Funding Agencies and Program Titles	Direct Expenditures	Amounts Provided to Subrecipients	Total Federal Expenditures
17.246	Employment and Training Assistance—Dislocated Workers	65,386	—	65,386
17.247	Migrant and Seasonal Farmworkers	28,511	—	28,511
17.250	Job Training Partnership Act	10,950	—	10,950
20.005	Boating Safety Financial Assistance	6,283	—	6,283
20.107	Airway Science	120,308	189,919	310,227
20.108	Aviation Research Grants	13,112	—	13,112
20.205	Highway Planning and Construction	590,249	31,147	621,396
20.215	Highway Training and Education	219,539	45,029	264,568
20.502	Federal Transit Grants for University Research and Training	99,465	—	99,465
20.515	State Planning and Research	7,722	—	7,722
20.701	University Transportation Centers Program	5,660	—	5,660
43.001	Aerospace Education Services Program	824,087	1,023,139	1,847,226
43.002	Technology Transfer	5,039,814	199,221	5,239,035
45.160	Promotion of the Humanities—Fellowships and Stipends	61,098	—	61,098
45.162	Promotion of the Humanities—Education Development and Demonstration	102,593	—	102,593
47.041	Engineering Grants	1,209,668	22,998	1,232,666
47.049	Mathematical and Physical Sciences	6,241,190	226,770	6,467,960
47.050	Astronomical, Atmospheric, Earth and Ocean Sciences	13,107,217	321,614	13,428,831
47.070	Computer and Information Science and Engineering	2,175,509	—	2,175,509
47.074	Biological Sciences	5,352,440	69,934	5,422,374
47.075	Social, Behavioral, and Economic Sciences	942,967	—	942,967
47.076	Education and Human Resources	1,257,934	—	1,257,934
47.078	Polar Programs	489,534	10,977	500,511
66.454	Water Quality Management Planning	15,049	—	15,049
66.460	Nonpoint Source Implementation Grants	27,190	—	27,190
66.463	National Pollutant Discharge Elimination System Related State Program Grants	68,650	—	68,650
66.500	Environmental Protection—Consolidated Research	2,031,097	64,034	2,095,131
66.502	Pesticides Control Research	65	—	65
66.504	Solid Waste Disposal Research	65,200	—	65,200
66.505	Wastewater Pollution Control—Research, Development, and Demonstration	1,721,980	526,509	2,248,489
66.507	Toxic Substances Research	90,478	28,291	118,769
66.606	Surveys, Studies, Investigations and Special Purpose Grants	167,900	—	167,900
66.607	Training and Fellowships for the Environmental Protection Agency	39,746	—	39,746
66.951	Environmental Education Grants	85,045	—	85,045
77.001	Radiation Control—Training Assistance and Advisory Counseling	534,556	—	534,556
81.004	University-Laboratory Cooperative Program	131,972	—	131,972
81.036	Energy-Related Inventions	23,796	—	23,796
81.049	Office of Science Financial Assistance Program	4,647,012	690,762	5,337,774
81.080	Office of Policy Financial Assistance	31,719	—	31,719

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal CFDA Number	Federal Funding Agencies and Program Titles	Amounts		
		Direct Expenditures	Provided to Subrecipients	Total Federal Expenditures
81.086	Conservation Research and Development	212,350	–	212,350
81.087	Renewable Energy Research and Development	616,536	–	616,536
81.104	Office of Science and Technology for Environmental Management	(152)	–	(152)
81.114	University Nuclear Science and Reactor Support	397	–	397
81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	65,252	–	65,252
82.001	Educational Exchange–Graduate Students	5,362	–	5,362
83.551	Project Impact–Building Disaster Resistant Communities	653	–	653
84.017	International Research and Studies	8,917	–	8,917
84.019	International: Overseas–Faculty Research Abroad	100	–	100
84.021	International: Overseas–Group Projects Abroad	36,106	–	36,106
84.023	Special Education–Innovation and Development	972,497	25,000	997,497
84.024	Early Education for Children with Disabilities	408,609	–	408,609
84.025	Services for Children with Deaf-Blindness	775,407	989,919	1,765,326
84.027	Special Education–Grants to States	165,517	–	165,517
84.029	Special Education–Personnel Development and Parent Training	65,158	–	65,158
84.051	National Vocational Education Research	264,780	–	264,780
84.086	Special Education–Program for Severely Disabled Children	14,114	–	14,114
84.116	Fund for the Improvement of Postsecondary Education	108,561	97,695	206,256
84.128	Rehabilitation Services–Service Projects	47,891	–	47,891
84.133	National Institute on Disability and Rehabilitation Research	1,277,333	–	1,277,333
84.158	Secondary Education and Transitional Services for Youth with Disabilities	90,551	–	90,551
84.173	Special Education–Preschool Grants	20,109	–	20,109
84.180	Technology Applications for Individuals with Disabilities	615,078	6,934	622,012
84.184	Safe and Drug-Free Schools and Communities– National Programs	5,753	131,563	137,316
84.213	Even Start–State Educational Agencies	1,433	–	1,433
84.235	Rehabilitation Services Demonstration and Training–Special Demonstration Programs	(15,127)	–	(15,127)
84.237	Special Education–Program for Children with Serious Emotional Disturbance	127,511	82,108	209,619
84.257	National Institute for Literacy	21,143	–	21,143
84.276	Goals 2000–State and Local Education Systemic Improvement Grants	36,936	–	36,936
84.305	National Institute on Student Achievement, Curriculum, and Assessment	197,835	–	197,835
84.309	National Institute on Postsecondary Education, Libraries, and Lifelong Learning	508,738	–	508,738
84.314	Even Start–Statewide Family Literacy Program	312	–	312
84.324	Special Education–Research and Innovation to Improve Services and Results for Children with Disabilities	1,365,238	92,262	1,457,500

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal CFDA Number	Federal Funding Agencies and Program Titles	Direct Expenditures	Amounts Provided to Subrecipients	Total Federal Expenditures
84.325	Special Education–Personnel Preparation to Improve Services and Results for Children with Disabilities	23,021	–	23,021
84.326	Special Education–Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	218,458	39,523	257,981
84.327	Special Education–Technology and Media Services for Individuals with Disabilities	193,762	–	193,762
84.336	Teacher Quality Enhancement Grants	87,264	–	87,264
84.342	Preparing Tomorrow's Teachers to Use Technology	81,880	11,710	93,590
93.006	State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program	269	–	269
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	137,357	–	137,357
93.110	Maternal and Child Health Federal Consolidated Programs	72,214	107,016	179,230
93.113	Biological Response to Environmental Health Hazards	1,141,481	–	1,141,481
93.121	Oral Diseases and Disorders Research	97,653	–	97,653
93.125	Mental Health Planning and Demonstration Projects	35,102	38,143	73,245
93.144	Demonstration Grants for the Prevention of Alcohol and Drug Abuse Among High-Risk Populations	(1,897)	23,453	21,556
93.172	Human Genome Research	(2,654)	–	(2,654)
93.173	Research Related to Deafness and Communication Disorders	1,134,682	30,594	1,165,276
93.194	Community Prevention Coalitions (Partnership) Demonstration Grant	66,778	284,417	351,195
93.196	Cooperative Agreements for Drug Abuse Treatment Improvement Projects in Target Cities	73,499	–	73,499
93.213	Research and Training in Alternative Medicine	144,360	–	144,360
93.225	National Research Service Awards–Health Services Research Training	46	–	46
93.226	Research on Healthcare Costs, Quality and Outcomes	76,065	–	76,065
93.230	Consolidated Knowledge Development and Application (KD&A) Program	737,143	3,800	740,943
93.238	Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement	242,534	–	242,534
93.242	Mental Health Research Grants	1,236,871	–	1,236,871
93.262	Occupational Safety and Health Research Grants	21,192	2,204	23,396
93.263	Occupational Safety and Health–Training Grants	7,873	–	7,873
93.273	Alcohol Research Programs	164,412	–	164,412
93.279	Drug Abuse Research Programs	187,778	–	187,778

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal CFDA Number	Federal Funding Agencies and Program Titles	Amounts		
		Direct Expenditures	Provided to Subrecipients	Total Federal Expenditures
93.281	Mental Health Research Career/Scientist Development Awards	105,506	–	105,506
93.282	Mental Health National Research Service Awards for Research Training	256,523	–	256,523
93.283	Centers for Disease Control and Prevention– Investigations and Technical	213,201	27,649	240,850
93.306	Comparative Medicine	1,416,346	–	1,416,346
93.333	Clinical Research	51,795	8,882	60,677
93.371	Biomedical Technology	564,804	–	564,804
93.389	Research Infrastructure	148,031	–	148,031
93.390	Academic Research Enhancement Award	48,446	–	48,446
93.393	Cancer Cause and Prevention Research	506,316	29,592	535,908
93.395	Cancer Treatment Research	491,192	–	491,192
93.396	Cancer Biology Research	72,988	–	72,988
93.398	Cancer Research Manpower	51,064	–	51,064
93.399	Cancer Control	24,887	–	24,887
93.575	Child Care and Development Block Grant	9,693	–	9,693
93.600	Head Start	251,895	–	251,895
93.608	Child Welfare Research and Demonstration	(69)	–	(69)
93.632	Developmental Disabilities University Affiliated Programs	192,001	–	192,001
93.645	Child Welfare Services–State Grants	923,742	–	923,742
93.647	Social Services Research and Demonstration	73,890	110,282	184,172
93.658	Foster Care–Title IV-E	828,257	–	828,257
93.669	Child Abuse and Neglect State Grants	49,134	–	49,134
93.670	Child Abuse and Neglect Discretionary Activities	44,369	114,797	159,166
93.671	Family Violence Prevention and Services/Grants for Battered Women's Shelters–Grants to States and Indian Tribes	25,315	–	25,315
93.779	Health Care Financing Research, Demonstrations and Evaluations	47,429	101,221	148,650
93.821	Cell Biology and Biophysics Research	3,474,815	–	3,474,815
93.837	Heart and Vascular Diseases Research	645,440	–	645,440
93.838	Lung Diseases Research	207,594	–	207,594
93.846	Arthritis, Musculoskeletal and Skin Diseases Research	549,997	32,732	582,729
93.847	Diabetes, Endocrinology and Metabolism Research	224,643	–	224,643
93.848	Digestive Diseases and Nutrition Research	246,491	–	246,491
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	1,819	–	1,819
93.854	Biological Basis Research in the Neurosciences	1,088,341	–	1,088,341
93.855	Allergy, Immunology and Transplantation	200,787	–	200,787
93.856	Microbiology and Infectious Diseases Research	681,581	–	681,581
93.859	Pharmacology, Physiology, and Biological Chemistry Research	1,033,366	103,530	1,136,896
93.862	Genetics and Developmental Biology Research and Research Training	3,474,644	–	3,474,644
93.865	Center for Research for Mothers and Children	1,933,605	36,201	1,969,806
93.866	Aging Research	443,940	–	443,940
93.867	Vision Research	255,417	–	255,417
93.891	Alcohol Research Center Grants	96,082	–	96,082

The accompanying notes are an integral part of this schedule.

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal CFDA Number	Federal Funding Agencies and Program Titles	Direct Expenditures	Amounts Provided to Subrecipients	Total Federal Expenditures
93.894	Resource and Manpower Development in the Environmental Health Services	1,736,071	3,877	1,739,948
93.901	Communications Programs for Demonstrating the Prevention of Alcohol, and Drug Problems	216,655	-	216,655
93.934	Fogarty International Research Collaboration Award	2,953	-	2,953
93.989	Senior International Fellowships	4,259	-	4,259
Total Research And Development Cluster		\$ 115,102,275	\$ 7,741,974	\$ 122,844,249
TOTAL EXPENDITURES OF FEDERAL AWARDS		\$ 3,546,558,043	\$ 619,048,919	\$ 4,165,606,962

The accompanying notes are an integral part of this schedule.

**Notes to the Schedule of
Expenditures of Federal Awards
For the Year Ended June 30, 2000**

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the state of Oregon and is presented using the bases of accounting of the originating funds. These include both the modified accrual and accrual basis of accounting. The information in the schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in the schedule may differ from the amounts presented in, or used in the preparation of, the general-purpose financial statements.

Note 2. Reporting Entity

The financial statements of the state of Oregon include all fund types and account groups for all agencies, boards, commissions, authorities, courts, and colleges and universities that are legally part of the state's primary government and its component units. The Oregon Health Sciences University (OHSU) is a legally separate component unit. For the year ended June 30, 2000, OHSU has issued separate financial statements and has obtained a separate single audit as outlined in Subpart E.500 of OMB Circular A-133. Therefore, the accompanying schedule does not include the federal grant activity of OHSU. A copy of these reports can be obtained from OHSU, 2525 SW First Avenue, Suite 201, Portland, Oregon 97201.

Note 3. Programs Involving Non-Cash Assistance

Federal expenditures reported in the schedule include non-cash assistance. The following is a list of the non-cash programs included in the schedule.

CFDA Number	Title	Type of Assistance	Value	How Value Determined
10.550	Food Distribution	Commodities	\$ 6,381,729	Fair market value per USDA
10.567	Food Distribution on Indian Reservations	Commodities	178,596	Fair market value per USDA
10.569	Emergency Food Assistance Program	Commodities	2,244,270	Fair market value per USDA
39.003	Donation of Federal Surplus Personal Property	Donated surplus property	1,192,641	Fair market value
66.458	Capitalization Grants for State Revolving Funds	Water treatment loan	44,349,424	New loans guaranteed for the year ended June 30, 2000
84.032	Federal Education Loan Program	Student loans	119,513,092	New loans guaranteed for the year ended June 30, 2000
84.038	Federal Perkins Loan Program	Student loans	11,757,429	New loans guaranteed for the year ended June 30, 2000
93.268	Immunization Grants	Vaccines	3,499,888	Market value when purchased
		Total	\$ 189,117,069	

State of Oregon
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Note 4. Loans Outstanding

The state of Oregon had the following loan balances outstanding at June 30, 2000, which are not included in the schedule. Loans made during the year are included in the federal expenditures presented in the schedule.

CFDA Number	Title	Balance
11.307	Special Economic Development and Adjustment Assistance	\$ 4,526,068
12.205	Highway Planning and Construction	8,445,426
66.458	Capitalization Grants for State Revolving Funds	20,977,423
84.032	Federal Family Education Loan Program	846,153,064
84.038	Federal Perkins Loan Program Federal Capital Contributions	73,539,558
	Total	<u>\$953,641,539</u>

Note 5. Unemployment Insurance

State unemployment tax revenues and the government contributions in lieu of state taxes are deposited to the Unemployment Trust fund in the U.S. Treasury. These funds may only be used to pay benefits under the federally approved state unemployment law. Of the \$482,254,161 reported as expenditures for the Unemployment Insurance program (CFDA 17.225), \$440,646,997 represented expenditures of state funds held in the Unemployment Trust Fund.

Note 6. Pass-Through Awards

The state of Oregon received the following amounts as a subrecipient of non-federal entities.

CFDA Number	Organization	Amount	ID Number
10.001	University of California	\$ 111,400	93004ETX
10.001	Washington State University	4,736	G000661
10.156	National Dairy Promo/Research	58,426	N/A
10.200	AM Distance Education Consortium	15,476	21198
10.200	Mississippi State University	1,879	330074
10.200	Montana State University	9,000	2407409801
10.200	North Carolina State University	22,257	N/A
10.200	University of California	11,113	N/A
10.200	University of California Davis	63,715	N/A
10.200	University of Washington	93,785	N/A
10.200	University of Wisconsin	3,773	179F535
10.200	Utah State University	49,587	N/A
10.200	Washington State University	393,797	N/A
10.206	Auburn University	34,911	98FOR534528OSU
10.206	Auburn University	93,927	ECES/ASATPT400
10.206	Michigan State University	36,189	614228A
10.206	University of Idaho	41,923	P0007141
10.206	University of Utah	25,010	PO19605
10.206	Washington State University	12,206	G582

State of Oregon
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

<u>CFDA Number</u>	<u>Organization</u>	<u>Amount</u>	<u>ID Number</u>
10.215	University of California	13,705	SA6163
10.215	University of Idaho	22,849	BGK1340298
10.215	Utah State University	88,888	N/A
10.217	University of Idaho	7,201	N/A
10.224	New Mexico State University	15,607	NMSUB31998
10.224	University of Idaho	9,990	N/A
10.224	University of Missouri	41,471	C534454
10.224	Washington State University	48,044	G627
10.500	Kansas State University	51,374	S99003
10.500	University of California	14,373	99RA1232WR343
10.500	University of Wisconsin	8,308	917F641
10.500	Utah State University	22,386	N/A
10.500	Washington State University	18,380	N/A
10.501	Am Distance Education Consortium	40,754	33198
10.501	University of Idaho	15,154	BEK021OR98
10.769	Lane Community College	9,597	N/A
10.961	Washington State University	16,314	G202
10.961	Am Council on Education	27,007	N/A
10.962	National Association of State Dev	15,000	132a
11.417	University of Maine	39,424	N/A
11.417	University of Washington	70,706	574448
11.427	Caribbean Research Center	18,090	CMRC973109
11.427	University of Washington	33,601	N/A
11.430	University of Alaska	37,088	N/A
11.431	University of Washington	3,206	G543
11.467	Battelle Memorial Institute	28,342	288442BQ2
11.478	University of Washington	2,470	902277
11.611	Oregon Advanced Tech Consortium	127,634	N/A
12.104	Colville Tribes/US Army Corps of Engineers	5,350	N/A
12.114	Rio Grande Radiol Physics Group	7,591	N/A
12.114	USDI/Geological Survey/Army	187,595	HQ97RU0158407
12.300	Anadac, Inc.	618,766	N/A
12.300	Dynamics Technology Inc.	40,848	0002s1
12.300	Institute for Bird Population	32,194	N/A
12.300	Logicon Inc.	674,284	N/A
12.300	Office of Naval Research	2,149	N/A
12.300	OHM Remediation Service Corp.	31,389	95212OP
12.300	On Time System Inc.	16,700	N/A
12.300	SCEEE Service Corp	18,943	N/A
12.300	University of Arizona	27,101	Y540363
12.300	University of Delaware	57,432	B430120
12.300	University of Rhode Island	9,338	92199
12.300	University of Southern Mississippi	51,831	USM0225010102j10
12.431	Academy of Applied Science	5,574	N/A
12.431	Academy of Applied Science	25,273	N/A
12.431	Bend Research Inc.	23,003	N/A
12.431	Camas Inc.	27,211	N/A
12.431	Marlow Industries Inc.	54,605	N/A

State of Oregon
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

<u>CFDA</u> <u>Number</u>	<u>Organization</u>	<u>Amount</u>	<u>ID Number</u>
12.431	Wayne State University	7,825	WSU96046
12.630	Geo-Center Inc.	34,544	GC330898001
12.800	Battelle Memorial Institute	103,439	N/A
12.800	Oregon Graduate Institute	16,889	N/A
12.800	SRI International	141,788	34000042
12.910	Battelle Memorial Institute	82,687	322554BA4
12.910	Georgia Institute of Technology	137,546	A9531020S03
12.910	The Next Generation Electro Illumination Display Consortium	50,000	N/A
12.910	Purdue University	85,810	53014361
12.910	Rockefeller University	84,756	N652369815403
12.911	Anadac, Inc.	(7,455)	417n4704898c2236
14.227	City of Portland/HUD	80,920	N/A
14.413	Steven Winter Assoc Inc.	5,400	DU100C000021072
14.854	Housing Authority of Clackamas County	32,582	N/A
14.854	Housing Authority of Portland	24,770	HAPOSU4H
15.224	Klamath Tribes	4,349	N/A
15.225	Institute for Bird Population	7,433	BUOW982
15.504	University of California	19,007	K99138001
15.608	Montana State University	43,918	N/A
15.617	METRO/USFW	11,039	N/A
15.618	Pacific States Marine Fisheries Commission	1,240	N/A
15.805	University of Arizona	22,388	Y501776
15.808	Texas A&M Research Foundation	56,126	S700079
15.808	Washington State University	8,775	C013108
15.809	Tillamook County Performance Partnership	15,106	N/A
15.923	University of Idaho	26,506	P0007541
16.541	George Washington University	52,063	97S22
16.541	NCASAA-Seattle, WA	50,000	97st39-39
16.579	Lane Education Service District	54,642	N/A
17.247	AGUIRRE	39,976	S902201/220101
20.005	NASBLA	8,200	N/A
20.205	Agricultural Research Foundation	245,494	C30HR259
20.205	Battelle Memorial Institute	3,293	155437
20.205	Nichols Consulting Engineers	126,588	N/A
20.215	Washington State Department of Transportation	21,297	GCA1027
20.502	University of Washington	66,545	N/A
20.701	University of Washington	38,749	N/A
43.001	Central Washington University	13,248	N/A
43.001	Space Telescope Science Institute	24,285	ED901430197A
43.001	University of Rhode Island	80,517	120298/531620
43.001	West Virginia University	43,968	N/A
43.002	Jet Propulsion Lab-California Institute of Technology	944,495	N/A
43.002	Pennsylvania State University	11,605	1561OSUNASA7646
43.002	Smithsonian Institute	38,033	N/A
43.002	University of California-San Diego	35,425	10152550
43.002	University of Maine	29,618	N/A
45.025	Oregon Art Commission	3,730	N/A
45.025	WESTAF	1,875	T907210

State of Oregon
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

<u>CFDA</u> <u>Number</u>	<u>Organization</u>	<u>Amount</u>	<u>ID Number</u>
45.129	Oregon Council for the Humanities	1,500	N/A
47.041	Arizona State University	3,159	98105SG
47.041	Droplet Measurement Tech	14,080	N/A
47.041	Georgia Institute of Technology	23,783	E21N50G3
47.041	University of California	30,453	SA2394JB
47.041	Washington State University	439,377	N/A
47.049	Dickinson College	19,923	N/A
47.049	Math Learning Center	26,755	9653970
47.049	National Research Council	1,000	N/A
47.049	Ohio State University	7,997	N/A
47.049	Texas A&M Research Foundation	2,500	F458/556
47.049	University of Alabama	85,360	N/A
47.050	Columbia University/Lamont-Douherty	13,818	504000
47.050	Ohio State University Research Foundation	20,346	N/A
47.050	Organic Farming Research Foundation	50,234	N/A
47.050	Rensselaer Polytechnic Institute	3,656	A10785
47.050	Texas A&M Research Foundation	126,608	N/A
47.050	University of California	77,089	N/A
47.050	University of Colorado	17,851	BS0061251
47.050	University of Idaho	8,180	P8232
47.050	University of Maine	4,525	UMS358
47.050	University of Rhode Island	12,451	11000532534c
47.050	University of Southern California	62,183	N/A
47.050	University of Washington	108,440	525822
47.050	Virginia Institute of Marine Science	74,091	5051012
47.050	Woods Hole Oceanographic Institute	39,406	N/A
47.070	Ohio State University Research Foundation	49,256	734343/763499
47.070	University of California-San Diego	88,308	10152761
47.074	Arizona State University	6,460	131
47.074	Stanford University	12,467	PR0490
47.074	University of Georgia	12,000	RR551-080/2401954
47.074	University of Maryland	30,457	N/A
47.074	University of Minnesota	27,620	V4096307101
47.074	University of Puerto Rico	9,614	N/A
47.074	University of Washington	13,028	N/A
47.074	Virginia Tech	1,881	N/A
47.075	American Institute of Physics	28,370	N/A
47.075	National Academy of Sciences	2,750	N/A
47.076	AAE	21,912	N/A
47.076	Am Education/Research Association	9,720	N/A
47.076	Association of American College and Universities	4,527	N/A
47.076	Chemeketa Community College	37,189	11196
47.076	Chemeketa Community College	1,100	31600
47.076	City College of New York	71,208	N/A
47.076	Math Education Collaborative	14,475	N/A
47.076	Math Learning Center	38,955	N/A
47.076	Mt. Hood Community College	14,400	N/A
47.076	NW Partnership Environmental Tech Ed	(260)	N/A

State of Oregon
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

<u>CFDA</u> <u>Number</u>	<u>Organization</u>	<u>Amount</u>	<u>ID Number</u>
47.078	Earth and Space Research	143	9703ESR9731-33
59.037	Lane Community College	105,467	N/A
62.004	University of Kentucky Research Foundation	6,291	UKRF43365198162
66.460	Lower Columbia River Watershed Council	103	N/A
66.500	Ecological Planning/Toxicology	4,000	8D0965NTSA
66.500	Oregon Graduate Institute	31,919	G19007
66.500	San Diego State University Foundation	16,251	5264898571
66.500	Stanford University	554,692	N/A
66.500	University of Idaho	976	KHK17399
66.500	University of Maryland	1,094	N/A
66.505	Battelle Pacific NW Laboratory	4,989	299340BI8
66.505	Iowa State University	24,878	4294601
66.606	The CADMUS Group	28,990	N/A
77.001	Purdue University	171,091	64008124
81.004	Associated Western Universities Incorporated	(16,693)	N/A
81.004	Pacific States Marine Fisheries Commission	52,155	N/A
81.036	Technology Matrix Corp.	23,796	N/A
81.049	Associated Western Universities Incorporated	52	N/A
81.049	Battelle Pacific NW Laboratory	60,491	N/A
81.049	Florida State University	52,676	N/A
81.049	Lockheed Martin Energy Research Corp.	100,661	N/A
81.049	Lockheed Martin Energy System	85,750	N/A
81.049	Lockheed Martin Idaho Tech Co.	75,731	N/A
81.049	Midwest Research Institute (NREL)	26,122	N/A
81.049	Oakridge Assoc. Universities	153	N/A
81.049	Oregon Medical Laser Center	7,348	OMLC980101
81.049	Purdue University	25,414	N/A
81.049	Sandia National Lab	74,185	N/A
81.049	Stanford Linear Accelerator Center	73,587	14758
81.049	Texas Engineering Experiment Station	2,543	58091NE
81.049	Texas Tech University	8,219	140L906902
81.049	Universities Research Assoc. Inc.	18,393	511858
81.049	University of California/LLNL	205,751	N/A
81.049	University of California-Davis	235,951	N/A
81.049	Western Environmental Consultants	17,707	990259
81.086	Los Alamos Nuclear Lab	155,000	N/A
81.087	Alaska Division of Energy	53,465	2195048
81.087	Consortium for Plant BioTech Research	80,724	OR2207278
81.087	Midwest Research Institute (NREL)	162,437	N/A
81.087	Oregon Graduate Institute	240,901	N/A
81.087	University City Science Center	165,273	N/A
81.104	Battelle Pacific Northwest Division	(152)	329726-AG5
81.XXX	Bonneville Power Association	519,897	DE-MS79-93BP-94001
81.XXX	Midwest Research Institute (NREL)	11,026	DE-AC36-83CH10093
84.015	University of Washington	17,467	825214
84.023	Institute for Career and Leisure Development	10,106	N/A
84.023	Lane County School District 19	42,713	SPS50021
84.024	University of Minnesota	305,916	N/A

State of Oregon
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

<u>CFDA</u> <u>Number</u>	<u>Organization</u>	<u>Amount</u>	<u>ID Number</u>
84.027	American Samoa Government	258,094	N/A
84.027	Federated States of Micronesia	40,399	N/A
84.027	Republic of Palau	57,213	N/A
84.051	University of Minnesota	117,354	N/A
84.078	California State University Northridge	84,210	N/A
84.086	University of Colorado-Denver	332,073	79710016D002
84.116	Montana State University	12,631	N/A
84.128	Indiana University	62,526	N/A
84.133	Oregon Health Sciences University	34,538	N/A
84.133	University of South Florida	137,500	N/A
84.144	Willamette Education Service District	123,751	N/A
84.181	Lane Education Service District	4,671,568	N/A
84.203	Spokane School District 101	36,546	PO9543 SS
84.213	Clackamas County Children's Commission Inc.	19,020	ODCCWD8002A
84.224	Access Technologies Inc.	38,519	N/A
84.257	National Writing Project Corp.	96,000	N/A
84.276	Delaware Department of Education	36,844	1128196
84.287	Lane Education Service District	80,247	N/A
84.309	Harvard University	508,738	N/A
84.324	University of Kansas	41,236	fy200008
84.324	University of Montana	87	N/A
84.325	Wayne State University	23,021	WSU00107
84.326	Direction Service Inc	24,502	N/A
84.327	Lane County School District 4J	51,632	17710
93.104	Clackamas County	14,363	N/A
93.104	Clark County	131,053	N/A
93.113	Am Type Culture Collection	63,167	NCRR001
93.213	Oregon Health Sciences University	81,642	N/A
93.226	Research Triangle Institute	92,984	N/A
93.229	Lane County Public Safety	24,344	N/A
93.262	Center to Protect Worker's Right	67,316	N/A
93.273	Pacific Institute for Research/Evaluation	11,866	N/A
93.283	University of California- Berkeley	33,737	N/A
93.333	Duke University	53,661	N/A
93.393	Oregon Research Institute	20,649	N/A
93.395	Molecular Medicine Research Institute	174,892	1501830
93.395	Stanford Research Institute International	82,961	28000019
93.395	University of California	193,538	SC95092B
93.395	University of Minnesota	68,784	K6286155012
93.399	WESTAT Inc.	24,900	S9965OS
93.568	ODHC	2,327	HCS9901
93.570	National Youth Sports Program/NCAA	52,243	N/A
93.571	National Collegiate Athletic Association	118,746	N/A
93.575	Linn-Benton Community College	7,031	N/A
93.575	Oregon Child Care Res/Ref Net	1,396	N/A
93.647	Linn-Benton Community College	16,978	N/A
93.658	Washington State Social/Heath Services	15,316	N/A

State of Oregon
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

<u>CFDA</u> <u>Number</u>	<u>Organization</u>	<u>Amount</u>	<u>ID Number</u>
93.779	KATHPAL	100,546	N/A
93.824	Oregon Health Sciences University	35,576	E99003
93.847	New York University School of Medicine	44,559	3040281
93.847	Stanford University	209,087	py0018
93.853	University of California-Davis	19,184	uo941660
93.859	Bend Research Inc	47,511	N/A
93.859	Wake Forest University	44,917	GM50389
93.862	Stanford University	108,200	PR0744
93.866	University of California- Irvine	77,466	DB98-AG14130-PSU
93.866	University of Michigan	16,318	M08599/F000386
93.867	Oregon Health Sciences University	36,826	N/A
93.891	Oregon Health Sciences University	96,082	N/A
93.894	University of Texas	4,613	N/A
93.901	Legacy Emanuel Hospital and Health Center	249,643	N/A
93.969	Oregon Health Sciences University	127,463	N/A
94.005	Oregon Campus Compact	(430)	95HLC0007
94.005	Quest International	4,143	N/A
94.006	Corporation for National Services	5,254	9923
		<hr/>	
	Total	<u>\$21,963,236</u>	

**State of Oregon
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2000**

Section I—Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? yes no

Reportable condition(s) identified that are not considered to be material weaknesses? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal Control over major programs:

Material weakness(es) identified? yes no

Reportable condition(s) identified that are not considered to be material weaknesses? yes none reported

Type of auditor’s report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133, section 510(a)? yes no

**State of Oregon
 Schedule of Findings and Questioned Costs
 For the Year Ended June 30, 2000**

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
84.010	Title I Grants to Local Educational Agencies
84.032	Federal Family Education Loans
93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.959	Block Grants for Prevention and Treatment of Substance Abuse
20.509	Formula Grants for Other Than Urbanized Areas
83.548 ¹	Hazard Mitigation Grant
94.006 ¹	AmeriCorps
N/A	Section 8 Project Based Cluster
N/A	JTPA Cluster
N/A	Medicaid Cluster
N/A	Student Financial Assistance Programs
N/A	Fish & Wildlife Cluster

Dollar threshold used to distinguish
 between type A and type B programs: \$11,534,826

Auditee qualified as low-risk auditee? yes no

¹ We selected CFDA # 83.548 – Hazard Mitigation Grant and CFDA # 94.006 – AmeriCorps as major federal programs. During the planning stages of these audits, we were informed that the Inspector General intended to audit these programs and that we could rely on their work to fulfill the Single Audit requirements. As of the date of our report, these audits were still in process.

Section II – Financial Statement Findings

00-1

Department of Administrative Services

General Fund Reconciliation

The Department of Administrative Services (DAS) continues to have significant, unresolved reconciling items from prior fiscal years in its General Fund cash reconciliation.

We reviewed General Fund reconciling items to determine what progress DAS has made to clear those from prior fiscal years. While DAS has reduced the prior reconciling items, the amount is still significant as of June 30, 2000. The purpose of this reconciliation is to identify and correct discrepancies to ensure the General Fund cash balance is properly stated. Since reconciling items are not being cleared timely, the risk increases that the cash balance may not be accurately stated in the financial statements.

The significant, unresolved reconciling items from prior fiscal years have two primary causes. First, prior to fiscal year 1998, the General Fund was created at fiscal year-end from information in several accounting systems. Beginning in fiscal year 1998, DAS began posting general fund transactions in the Statewide Financial Management System (SFMS). The second cause is that when agencies were converting to the SFMS accounting system, some conversion differences occurred. As time has passed, it has become more difficult for DAS and other agencies' personnel to identify the discrepancies and resolve them. As a result, there are reconciling items dating back prior to fiscal year 1996 in the General Fund cash reconciliation.

We recognize that DAS, SFMS Operations is currently working with the agencies to identify and clear the prior fiscal year reconciling items and made some progress during fiscal year 2000. DAS is also working to clear current year reconciling items more promptly so these items do not carry over from fiscal year to fiscal year.

We recommend that DAS management ensure the significant, unresolved General Fund cash reconciling items are researched and properly resolved.

AGENCY'S RESPONSE:

We agree. Our plan is to remove all significant unresolved reconciling items by the close of fiscal year. We have done considerable research on significant reconciling items. From May through August 2000, SFMS Operations staff researched reconciling items over \$250. As a result of this work, approximately 170 items related to 1995 – 1999 were cleared. The remaining reconciling items from prior fiscal years will either be cleared or written off. We are committed to this project and have put new procedures in place to clear reconciling items timely. In September 2000, SFMS Operations created a document discussing unresolved reconciling items. This document will be the basis for any additional research or write-offs of unresolved reconciling items.

**State of Oregon
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2000**

00-2

**Oregon Department of Transportation
Financial Management Internal Controls**

The Oregon Department of Transportation's department-wide financial management system is the Transportation Environment Accounting and Management System (TEAMS). The TEAMS system interfaces with the Oregon Department of Administrative Services' Statewide Financial Management System (SFMS), which serves state agencies, either at a detailed or summary level. This finding does not apply to SFMS or to other state agencies, only to the Oregon Department of Transportation. Based on work performed by the department's Internal Audit Services, the controls over TEAMS are not adequate to assure that transactions are properly authorized, accurate and complete. Opportunities to improve controls exist in four areas: prevention of user errors, segregation of duties, monitoring and oversight, and strengthening security.

Specifically the department's Internal Audit Services noted the following: checks being returned to the user rather than mailed directly to the vendor, self-authorization of many expenditures, duplicate payments, and user IDs and security access levels not being adequately monitored.

Several causes of the internal control weaknesses were identified including:

- ◆ inadequate requirements for proper segregation of duties in making expenditures,
- ◆ lack of periodic reviews of transactions to verify accuracy,
- ◆ under utilization of financial reports,
- ◆ insufficient training, and
- ◆ a need for better communication between department supervisors and the computer security administrator regarding approved access levels for employees.

The accounts we audited for fiscal year 2000 were not significantly impacted by the findings reported in the internal audit report. Some of the department's other accounts significantly rely on TEAMS data, however, and these accounts may become significant to the state's financial statements in the future.

We recommend that the department take prompt action to ensure that the internal control weaknesses over the financial management system are corrected. These actions should include establishing adequate segregation of duties over all transactions, ensuring proper monitoring including periodic reviews of transactions and utilization of financial reports, improvements in training for personnel using the financial management system, and better monitoring of computer security access.

AGENCY'S RESPONSE:

Financial Services is taking the steps identified in our management response to that internal audit, and expects completion of strengthened internal control and procedures by no later than June 30, 2001.

Section III – Federal Awards Findings and Questioned Costs

00-3

Oregon University System

Student Financial Assistance Program Cluster

Refunds and Repayments

During our testing of the refunds and repayments policies and procedures for the student financial assistance programs, we noted that on eighteen student accounts, refunds were not remitted to the applicable student financial assistance program funds within the required thirty-day time period. These instances of noncompliance were allocated to the following institutions:

Oregon State University	1
University of Oregon	2
Portland State University	11
Western Oregon University	1
Eastern Oregon University	1
Oregon Institute of Technology	2

Federal funds are required to be refunded to the student financial assistance programs within thirty days of the student's official withdrawal from the institution. Failure to adhere to contractual stipulations could result in the granting agency becoming concerned about awarding federal funds in the future. Additionally, the granting agency could force the institutions into a cost reimbursement arrangement rather than providing funds in advance for student financial aid.

These instances of noncompliance appear to be primarily due to various constraints on personnel resources in one or more departments within the institutions.

We recommend that the institutions implement policies and procedures which provide for more timely completion of the refund process.

AGENCY'S RESPONSE:

Oregon University System (OUS) Management concurs with this recommendation. Individual institution responses follow.

Eastern Oregon University:

There was one student financial assistance refund that was not processed within the thirty-day limitation. In April 2000, Eastern Oregon University hired a new Student Accounts Manager who assumed the duties of refunding. Refunds were processed in a timely manner for the subsequent Spring, Summer and Fall terms. A second person has been trained in refund processing. We should not be faced with a similar situation in the future. We do not anticipate any refund processing delays in the future.

Oregon Institute of Technology:

Management concurs with the finding. The Business Office has worked with the Financial Aid Office and a programmer to develop a report that will provide a listing of all students

**State of Oregon
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2000**

who have officially withdrawn from the Oregon Institute of Technology. Business Office staff will run the report and return the student financial assistance funds within the required thirty-day time period.

Oregon State University:

The return of Title IV funds for the particular student was beyond the 30-day limit by seven days. The conclusion by the audit team regarding the constraints on personnel resources is accurate and continues to be so with the Office of Financial Aid Scholarships. There are several changes that should help to resolve this issue. The first one is that the Department of Education has provided software that calculates the amount of Title IV aid to be returned. Additionally, the most current Banner upgrade, installed this December, has a Return of Title IV module that will automate the process within the year. These two updates will allow the process to be shared by other financial aid advisors.

Portland State University:

Management concurs with the above finding and recommendation. Portland State University ("PSU") has implemented new policies and procedures which should prevent late refunds. The new Title IV refund methodology approved in the last reauthorization of the HEA has disconnected the Title IV refund process from PSU's tuition refund schedule. This means that the Financial Aid Office does not have to wait for the refund clerk in the Cashier's Office to process the tuition refund before performing the Title IV program refund. We have also developed a data warehouse report that looks for students who withdraw from school during the Title IV refund period (the first 60 percent of the term). This report is run each week to find students who have completely withdrawn. We can then immediately perform the Title IV refund calculation and remit funds to the federal account(s).

In addition to the above process changes, we have been able to fill vacant positions and have designated one of our counseling staff as the disbursement coordinator. This position has the responsibility of performing the actual disbursement (or remittance of funds to the federal accounts) after the refund coordinator has determined the refund order and amounts. These changes should prevent further instances of noncompliance.

University of Oregon:

Management concurs with this finding. Corrective action has been taken and the two students noted are currently in repayment. Management has implemented additional procedures to ensure that student accounts requiring refunds are identified on a timely basis; such procedures are designed to prevent future occurrences.

Western Oregon University:

Management concurs with the finding. The staffing in the Registrar's Office is now complete, cross training has occurred, and procedures have been reviewed and modified. We believe these actions will allow for the timely completion of the refund process.

00-4

Oregon Student Assistance Commission

Federal Family Education Loan Program, CFDA#84.032

Collection Procedures

The regulations of the Federal Family Education Loan Program, 34 CFR 682.410(b)(6), require that the guarantor must engage in prescribed collection procedures within a stipulated time frame on loans that have defaulted. These collection procedures include notifying the borrower of his/her default status via oral and written communications at specified intervals of time. During the months of February 2000 and March 2000, Oregon Student Assistance Commission (OSAC) did not send out the required second, third, and final written notices to borrowers forcefully demanding that repayment commence immediately on the loan and informing the borrowers of the collection activities that would be taken if payment is not received.

We recommend that procedures be developed to ensure that generation of required written notices to borrowers is a fully automated process.

AGENCY'S RESPONSE:

The Oregon Student Assistance Commission concurs with the finding as noted above. A special computer program generates the second, third, and final written notice to borrowers. During fiscal year 2000, manual intervention was required to initiate this program. This intervention did not occur during the months of February and March 2000. Further testing revealed that letters were generated for all other months during the fiscal year.

The letter generation process is now fully computerized, and does not require manual intervention. Internal controls are in place to provide reasonable assurance that any system failure will be detected and corrected in a timely manner by OSAC staff.

00-5

Oregon Department of Fish and Wildlife

Fish and Wildlife Cluster

Allowable Activities

Question Costs \$389.70

The Oregon Department of Fish and Wildlife (ODFW) used federal Fish and Wildlife Cluster (grant) funds to purchase an item that is unallowable under terms of the grant.

We tested nine items purchased with grant funds to determine if they were allowable and appropriately approved. We determined one item was not allowable under terms of the grant. The unallowable item was a knife purchased as a service award for an ODFW employee. After further review of the invoice, we noted a total of \$389.70 of knives purchased as service awards that were charged to the grant.

**State of Oregon
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2000**

We recommend that ODFW ensure that all employees with authority to approve federal grant expenditures be aware of the allowable use of federal funds. In addition, we recommend ODFW reduce these unallowable expenditures from the grant.

AGENCY'S RESPONSE:

We agree with the finding. ODFW will reduce the unallowable expenditures of \$389.70 from the grant. In addition, we will distribute a memo to federal program managers to ensure all employees with authority to approve federal grant expenditures are aware of what costs are allowable.

00-6

**Oregon Department of Fish and Wildlife
Fish and Wildlife Cluster
Reporting**

The ODFW has not submitted some financial reports to the U.S. Fish and Wildlife Services for the federal Fish and Wildlife Cluster accurately or in a timely manner. Additionally, one of the programs in the cluster, Sport Fish Restoration, is not in compliance with performance reporting requirements. We tested 10 Fish and Wildlife Cluster SF-269 financial reports. We found:

- One report showed a computational error, due to a mistake in a spreadsheet formula.
- Three reports contained amounts for state match that did not trace to the contract ledger (accounting records). The reported amounts trace to the contract agreement, however, the Grant Billing Accountant stated she does not confirm that stated match was actually spent.
- Seven reports were submitted late with no extension request form filed. These reports were filed between September 30, 2000 and ODFW's extension filing date of November 21, 2000.
- ODFW submitted an extension request on November 21, 2000, for reports due September 30, 2000 that were still outstanding. This extension request should have been submitted by September 30, 2000.
- The employee who prepares the reports also signs them. The reports are not subject to supervisory review.

We also tested 10 Fish and Wildlife Cluster performance reports to determine if they were submitted timely. We found that performance reports were submitted for applicable Wildlife grants, but not for applicable Sport Fish grants. However, based on a finding in a 1998 federal audit, Sport Fish has developed a process of reporting employee job-time and performance accomplishments. This process was implemented in October 2000 and therefore, fiscal year 2001 will be the first year of compliance for performance reporting. Loss of federal funding could occur due to late, nonexistent, or misleading reporting.

We recommend that the financial reports be prepared using actual expenditures, the reports and extension requests be submitted timely, and be reviewed by a second person, preferably a supervisor. In addition, we recommend that the Sport Fish Program prepare and submit the required performance reports.

State of Oregon
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2000

AGENCY'S RESPONSE:

We agree with the finding. The financial reports will be prepared using actual expenditures by including confirmed in kind match from other sources. To ensure reports and extension requests are submitted in a timely manner, a tickler file listing closing, reporting and extension dates will be kept on all grants and reviewed monthly. Completed reports will be reviewed, approved and initialed by a second person. A memo will be distributed to all Sport Fish Restoration grant recipients requiring them to submit performance reports timely to the Sport Fish Restoration Coordinator.

00-7

Department of Human Services – Oregon Health Division

Special Supplemental Nutrition Program for Women, Infants, and Children, CFDA # 10.557

Cash Management

The Department of Human Services, Health Division does not comply with the funding technique for federal cash draws as stated in the Cash Management Improvement Act (CMIA) Agreement Amendment for the Women, Infants, and Children (WIC) program. The funding technique prescribed by the amendment is zero balance accounting (ZBA). To comply with ZBA, the state shall request federal funds such that they are deposited by electronic funds transfers through the Automated Clearing House in a state account on the settlement date of payments made by the state.

State funds are disbursed to a private banking management company to pay for the redemption of food vouchers on a daily basis for the WIC program. Currently, federal funds are drawn to replace state agency funds every four or five days and up to two weeks after state payments are made. In one instance, the Health Division used \$1.7 million of state funds over an eight-day period before drawing federal funds. It would benefit the state to comply with the ZBA funding techniques set forth in the amendment, to avoid using state funds that could be earning interest.

We recommend that the Health Division comply with the funding technique prescribed by the CMIA amendment.

AGENCY'S RESPONSE:

We agree with the finding. At the beginning of the period under audit review, the Health Division changed the method for redeeming WIC vouchers from the State Treasury to a private vendor (FSMC). From January 8 through January 12, 2000, Information Services was having difficulties receiving information from FSMC in a timely manner and reading the data.

Additionally, during the audit period, the Health Division was not consistently requesting draws from the Federal Treasury on a daily basis, even after considering days we should not have drawn funds due to receiving the rebate for infant formula.

The employee and supervisor have committed to drawing funds on a daily basis from the Federal Treasury, regardless of the amount.

State of Oregon
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2000

00-8

DHS-Mental Health and Developmental Disability Services Division
Block Grants for the Prevention and Treatment of Substance Abuse, CFDA # 93.959
Cash Management

The Department of Human Services, Mental Health and Developmental Disability Services Division (MHDDSD) does not comply with the funding technique for federal cash draws as stated in the Cash Management Improvement Act (CMIA) Agreement Amendment for the Substance Abuse Prevention and Treatment (SAPT) Block Grant program. The funding technique prescribed by the amendment is zero balance accounting (ZBA). To comply with ZBA the state shall request federal funds such that they are deposited by the Automated Clearing House in a state account on the settlement date of payments made by the state.

MHDDSD disburses state funds to counties for the SAPT program on the 15th of each month. During fiscal year 2000, the SAPT program disbursed \$14.6 million in state funds to counties, an average of \$1.2 million per month. Rather than use ZBA, MHDDSD requested federal draws several days subsequent to the settlement date. To avoid using state funds that could be earning interest, MHDDSD should comply with the ZBA funding techniques set forth in the CMIA amendment.

According to MHDDSD, ZBA has not been used because with the current payment system the exact funding source is not known until several days after the disbursement date. According to MHDDSD, it is aware that the current payment system needs improvement and has prepared a budget package for study and redesign of the system.

We recommend that MHDDSD comply with the ZBA funding technique prescribed by the CMIA amendment or seek revision of the CMIA amendment to allow MHDDSD to use reimbursable funding.

AGENCY'S RESPONSE:

We agree with the finding. We plan to comply with the zero balancing accounting (ZBA) when our new payment system is implemented. The payment system will support ZBA techniques set forth in the Cash Management Improvement Act agreement. The completion date is unknown. Until the new payment system is operational, we will estimate the monthly block grant expenditures and request draws so that funds are deposited on the day the payments are made. The estimate will include any adjustment between the prior month's actual and estimate amount.

State of Oregon
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2000

00-9

Oregon Housing and Community Services Department

Section 8 Cluster

Cash Management

The Oregon Housing and Community Services Department (department) does not comply with the funding technique for federal cash draws as stated in the Cash Management Improvement Act (CMIA) Agreement Amendment for the Lower Income Housing Assistance Section 8 Moderate Rehabilitation program. In addition, the department does not appear to comply with the criteria outlined in the U.S. Department of Housing and Urban Development (HUD) handbook.

The funding technique prescribed by the amendment is 4.05 average clearance days. With average clearance, a state shall request funds one business day prior to the dollar-weighted average number of days required for funds to be paid out after a disbursement and a federal agency shall deposit funds in a state account the next business day after receiving the request. The HUD handbook 7420.7, 8-7b(5) states, "The Public Housing Agency (PHA) must make housing assistance payments to owners by the first day of each month."

The department disburses funds by the tenth of each month to owners or managers of housing projects. Federal funds are requisitioned on an annual basis to be paid in monthly distributions. HUD advances the federal funds on the first day of the month, or when the first day of the month is a weekend or holiday, on the prior business day. According to the department, this has been standard practice for several years.

We recommend that the department seek clarification from HUD regarding the drawing of federal funds. After receiving clarification we recommend the department draw down funds accordingly and update the CMIA Agreement Amendment to reflect this criteria.

AGENCY'S RESPONSE:

Oregon Housing and Community Services agrees that the Cash Management Improvement Act (CMIA) Agreement does not correctly reflect the Housing and Urban Development (HUD) requirements or the method Oregon Housing and Community Services (OHCS) uses to request and disburse Section 8 subsidy payments. The Department has received clarification from HUD that Handbook 7420.7.0 is no longer a valid handbook and has been replaced by HUD Handbook 4350.5. Handbook 4350.5 states that the disbursements must be made within three to five days after receipt of the funds. The CMIA Agreement for fiscal year 2002 will be revised to reflect this criterion and to accurately describe the method that OHCS currently uses to request and disburse funds. Effective immediately, OHCS will reduce the number of days elapsing from the receipt of the funds until the disbursement to no more than five days.

**State of Oregon
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2000**

00-10

Oregon Housing and Community Services Department

Section 8 Cluster

Cash Management

The Oregon Housing and Community Services Department (department) prepares an annual requisition of funds to be obtained monthly for the Lower Income Housing Assistance Section 8 Moderate Rehabilitation program. The Department of Housing and Urban Development (HUD) advances funding for the program on the first of each month. HUD instructed the department, by letter dated September 14, 1999, to periodically compare actual program requirements to the funds HUD is advancing. If the department is scheduled to receive funds that exceed its actual needs at year-end by more than 5 percent, the department should submit a revised requisition to reduce the monthly advances.

When comparing actual program requirements to the funds advanced by HUD, the department did not include the administrative fees the department expected to receive, in the initial cash balance. It appears that administrative fees should have been included in the calculation. In one of the five projects reviewed, including the administrative fees received would have resulted in the project exceeding the 5 percent threshold specified by HUD and would have required the department to submit a revised requisition to reduce its monthly draw on the specific project.

We recommend that the department include the administrative fee in the initial cash balance to ensure it is correctly computing the excess cash.

AGENCY'S RESPONSE:

OHCS concurs with this finding. OHCS will modify the calculation of funds requested to include the administrative fee in the initial cash balance when preparing the next budget and requisitions which are to be completed in March 2001.

00-11

Oregon Department of Transportation

Formula Grants for Other Than Urban Areas

Reconciliation of Accounting Records to SEFA

During our audit of the federal program, "Formula Grants for Other Than Urban Areas – CFDA No. 20.509," we reviewed internal controls over the financial reporting of expenditures for the Schedule of Expenditures of Federal Awards (SEFA). The department's Public Transit Division accounts for this federal program. The department's Financial Services prepares the schedule of expenditures that is reported to the Department of Administrative Services (DAS) for inclusion in the state's SEFA.

During our audit, we noted that the amounts reported to DAS differed from those in the accounting records at the Public Transit Division. The department's Financial Services included two subrecipient payments in the direct expenditures amount reported to DAS. Consequently, the amount reported for subrecipient payments was understated by \$236,620, and the amount reported for direct expenditures was overstated by the same amount. These

State of Oregon
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2000

errors occurred because the department's Financial Services does not reconcile its reported amounts to the supporting information maintained by the Public Transit Division.

We recommend that the department reconcile its reported schedule of expenditures for the SEFA to the accounting records maintained by the various department divisions that are accounting for federal programs. Department management should ensure that reconciliations are performed and that accurate information is reported.

AGENCY'S RESPONSE:

Financial Services will take steps to communicate with Public Transit Division and other federal programs prior to submittal of the Schedule of Expenditures of Federal Awards (SEFA) to the Department of Administrative Services (DAS) to ensure proper classification.

00-12

DHS-Adult and Family Services Division

Medicaid Cluster, CFDA # 93.778

Eligibility Determination Review Sampling Method

The Quality Control Unit (QCU) of the Adult and Family Services Division performs monthly eligibility reviews for the Oregon Health Plan (OHP). These reviews are also used to ensure that coding which impacts funding formulas is correct. Each month, a sample of 45 denied and 45 approved applications are randomly selected from three judgmentally selected days of the month for last names beginning with three judgmentally selected letters of the alphabet. From this sample, 28 approved and 30 denied applications are reviewed. Applications that have information that disagrees with information on the Client Maintenance System (CMS) are eliminated and not considered for review.

The current sampling methodology used by the QCU to perform its Oregon Health Plan eligibility reviews does not result in a random sample of reviewed applications. As a result, the projected results of the reviews may not be reliable. Also, since applications that disagree with CMS are eliminated, the testing to ensure proper computer coding is not accomplished.

We recommend that a random sample from the entire population of applications be selected and reviewed. The cause of any differences between selected applications and CMS should be investigated and corrective action taken as needed.

AGENCY'S RESPONSE:

We agree that before November 16, 2000 the sampling methodology for OHP reviews did not result in a random sample of reviewed applications. The following changes were made on November 16, 2000 correcting that deficiency: The sample selection process will include all working days of the month and all letters of the alphabet will be included. We will test all cases pulled. The number of cases pulled are adjusted to allow for cases that are "not subject to review" as out of scope or in the wrong universe. Every case pulled is documented as to disposition. We recognize the potential for a misconception of why we exclude cases from our sample and this change will provide a documented audit trail.

**State of Oregon
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2000**

00-13

**Department of Human Services-Oregon Health Division
Inadequate Monitoring of Subrecipients**

The Oregon Health Division is not complying with federal and state subrecipient monitoring requirements. OMB Circular A-133 requires subrecipients that expend \$300,000 or more in a fiscal year in federal awards to have a single or program-specific audit done. The state is required to monitor any subrecipient expending \$300,000 or more per fiscal year in federal awards received from state agencies. The Department of Administrative Services, State Controller's Division (SCD), has policies and procedures in the *Oregon Accounting Manual* addressing the OMB Circular A-133 subrecipient monitoring requirements. SCD collects data from all state agencies on federal assistance provided to subrecipients. SCD then assigns to state agencies the subrecipients requiring monitoring. The agency is expected to review the subrecipient's audit report to ensure that the subrecipient complied with the requirements of OMB Circular A-133. The reviews should be completed within 90 days of notification from SCD.

The SCD assigned the Oregon Health Division to review 10 subrecipient audit reports on May 3, 2000. In addition, the Health Division agreed to monitor a subrecipient assigned by SCD to another state agency. Our inquiry on September 29, 2000, determined that the division had not requested audit reports from the subrecipients. A follow up inquiry on October 24, 2000, determined that the reports had been requested but none were reviewed.

We were told that the delay in requesting and reviewing the assigned subrecipient reports was the result of inadequate staff time.

We recommend that the Oregon Health Division develop an effective process to review its assigned subrecipient audit reports in a timely manner.

AGENCY'S RESPONSE:

We agree with the finding. Although we do site visits to ALL of our subrecipients every two years, the 10 desk audits of the annual audit reports assigned to the Health Division have not occurred. The duties have been assigned to another person (who is now working full-time instead of part-time). Training will occur for the new person, using the existing review forms.

Section IV – Schedule of Prior Financial Statement Findings for the Years Ended June 30, 1999 and 1998

This section includes the current status of all audit findings from fiscal year ended June 30, 1999. It also includes the current status of all audit findings from fiscal year ended June 30, 1998 that were uncorrected at June 30, 1999.

Finding: 99-1 Check Stock Inventory

Recommendations: The Department of Revenue (DOR) should develop and implement written policies and procedures to ensure the security of check stock prescribed by the Oregon State Treasury Cash Management Manual.

Status: This finding is no longer an issue because there is no longer any blank check stock at DOR. All checks are now handled through the State Printing Office and DOR does not physically issue any checks for any reason.

Finding: 99-2 Cigarette Tax Stamps

Recommendation: The Department of Revenue (DOR) should develop and implement written policies and procedures to improve control over cigarette stamps.

Status: Corrective action was taken. DOR has implemented several measures to improve controls over the program. All duties relating to the receiving, order posting, and shipping functions are now separate. DOR has also implemented a physical count of the inventory and all stamps are secured in a locked room.

Finding: 99-3 Financial Reporting Controls

Recommendation: The Oregon Department of Transportation (ODOT) should develop and implement written policies and procedures to establish effective internal control over financial reporting. To provide reasonable assurance that control objectives are being met, the policies and procedures should include preventative and detective internal control techniques such as separation of duties, adequacy of supervision, and preparation and review of periodic reconciliations between the Transportation Environment Accounting and Management System and the Statewide Financial Management System.

Status: Partial corrective action was taken. ODOT has developed approximately one-half of the policies and procedures that relate to

State of Oregon
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2000

year-end journal entries for financial reporting. ODOT will continue to develop the balance of the policies and procedures after year-end closing for fiscal year 2000.

Finding: 98-3 Information Systems Risk Assessments

Recommendation: The Office of Information Services (OIS) should perform risk assessments of information technology systems at least biennially.

Status: Partial corrective action was taken. The Department of Human Services (DHS) has scheduled and held many risk assessment workshops with the OIS, the Internal Audit Section, and the end users. DHS expects its first round of high-level risk assessments to be fully complete in September 2000, and then to be an ongoing business process.

Finding: 98-4 Check Stock Inventory

Recommendation: The Department of Human Services (DHS) should develop and implement written policies and procedures to establish internal control objectives and procedures over the activities for ordering, receiving, recording, storing, and distributing check stock. These policies and procedures should ensure compliance with the 1998 Cash Management Manual developed by the Finance Division of the Oregon State Treasury.

Status: Corrective action was taken. DHS has implemented written policies and procedures.

Section V – Schedule of Prior Federal Award Findings and Questioned Costs for the Years Ended June 30, 1999 and 1998

This section includes the current status of all audit findings from fiscal year ended June 30, 1999. It also includes the current status of all audit findings from fiscal year ended June 30, 1998 that were uncorrected at June 30, 1999.

Finding: 99-4 Block Grant for Prevention and Treatment of Substance Abuse (SAPT)

Recommendation: The Department of Human Services, Office of Alcohol and Drug Abuse Programs (OADAP) should provide information to demonstrate that it has complied with all federal statutory and regulatory requirements under the SAPT Block Grant, or seek the waiver as required.

Status: Partial corrective action was taken. Federal spending requirements for the block grant were met for fiscal year 1998. OADAP is currently discussing options to exchange independent peer review services with other states. The process of performing peer reviews is currently unchanged from the prior year.

Finding: 99-5 Child and Adult Care Food Program

Recommendation: The Oregon Department of Education (ODE) should hire additional staff as required to perform the necessary reviews of subrecipient institutions.

Status: Partial corrective action was taken. ODE has not yet been able to attain the 33 percent administrative review requirement for subrecipients. A tracking system has been installed and reviews delegated to staff. Just recently, at the April 2000 Legislative Emergency Board, five new positions for the Child Nutrition Program were approved. These positions were requested to address this deficiency. As positions are filled, staff will be assigned to complete the required number of administrative reviews. ODE is currently training new staff and feels confident that the review requirement will be met in this fiscal year.

Finding: 99-6 Research and Development Cluster, Scientific Cooperation Program

Recommendation: The Oregon University System (OUS) should implement policies and procedures which will allow for more timely filing of federal financial and progress reports.

**State of Oregon
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2000**

Status: Corrective action was taken. OUS has implemented policies and procedures to ensure timely filing of federal financial reports.

Finding: **99-7 Employment Services Cluster**

Recommendation: The Oregon Employment Department (OED) should ensure more timely and accurate time reporting. OED should also include a suspense activity for charging estimated hours entered by proxy, making the need for subsequent adjustments readily identifiable.

Status: Corrective action was taken. OED issued a notice to employees about the need for timely and accurate time reporting. OED also implemented a new agency time reporting system, which allows for identification of proxy timesheets. It can also track subsequent adjustments to the records.

Finding: **99-8 Federal Family Education Loan Program**

Recommendation: The Oregon Student Assistance Commission (OSAC) should develop procedures to comply with all aspects of new requirements when transitions are mandated by future changes in laws, rules, or regulation.

Status: Corrective action was taken. OSAC modified its policy to transfer amounts collected as soon as the monthly 1189 report was submitted to the Department of Education.

Finding: **99-9 AmeriCorps – Onsite Subrecipient Monitoring**

Recommendation: The Oregon Community Service Commission (OCSC) should develop site-visit criteria that examine both financial and program records and controls related to the compliance areas of allowable activities and costs, member eligibility, cash management practices, matching and earmarking requirements, and federal reporting. In addition, OCSC should follow up on all findings documented in the fiscal year 1999 contracted review.

Status: The auditee has reported corrective action taken as the status of this finding. The Office of the Inspector General, Corporation for National and Community Service, has contracted for an audit of this program. We are unable to verify the status of this finding, as we are relying on the audit results and the audit is still in process.

State of Oregon
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2000

Finding:	99-10 Internal Controls over Case File Management
Recommendation:	The Department of Human Services (DHS) should develop and implement internal controls to ensure that client files are properly documented, reviewed, and retained. We also recommend that DHS management periodically review the branch offices to ensure that case files are in order.
Status:	Partial corrective action was taken. DHS has reviewed and modified the transferring and tracking of files between branch offices and archives. DHS installed an improved file tracking and retention system, replacing the manual system of keeping paper files stored in boxes; however, continuing problems still exist with the inability to locate files and other documentation.
Finding:	99-11 AmeriCorps – SEFA Compilation
Recommendation:	The Department of Community Colleges and Workforce Development (DCCWD) should set up a separate Statewide Financial Management System grant number for each federal program. DCCWD should discontinue the percentage method of estimating payables for grants with few encumbrances, like AmeriCorps, and determine actual payables incurred. DCCWD should strengthen communication channels between DCCWD fiscal and Oregon Department of Education accounting staff in order to improve detection of financial reporting errors related to DCCWD administered programs.
Status:	The auditee has reported corrective action taken as the status of this finding. We do not concur, as DCCWD continues to use the percentage method for estimating payables. The Americorps program is being transferred to another state agency. We recommend that this agency determine actual payables incurred for this program, rather than use a percentage method of estimating payables.
Finding:	99-12 AmeriCorps – Timing of Disbursements of Federal Funds to Subrecipients
Recommendation:	The Department of Community Colleges and Workforce Development (DCCWD) should redesign the process of requesting and disbursing federal funds for AmeriCorps subrecipients. Requests for federal funds should be promptly approved and funds disbursed as close as possible to when cash is needed.

**State of Oregon
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2000**

Status: The auditee has reported corrective action taken as the status of this finding. The Office of the Inspector General, Corporation for National and Community Service, has contracted for an audit of this program. We are unable to verify the status of this finding, as we are relying on the audit results and the audit is still in process.

Finding: **99-13 Block Grant for Prevention and Treatment of Substance Abuse (SAPT) – Federal Financial Reports**

Recommendation: The Department of Human Services, Office of Alcohol and Drug Abuse Programs (OADAP) should develop written procedures to ensure tracking of expenditures and federal compliance. In addition, OADAP should perform periodic supervisory reviews to ensure procedures are being followed.

Status: Corrective action has been taken. OADAP has adequate written policies and procedures regarding expenditure tracking and ensuring compliance for the SAPT Block Grant Program.

Finding: **99-14 Temporary Assistance for Needy Families**

Recommendation: The Department of Human Services (DHS) should develop and implement controls that include reviewing Temporary Assistance for Needy Families (TANF) program information and reports for accuracy, agreement to the accounting records, compliance with federal requirements, adequacy of supporting documentation, and application of amounts to the correct reporting period. DHS should also implement supervisory review to ensure compliance with reporting problems.

Status: Partial corrective action was taken. DHS has implemented procedures to ensure that reports are reviewed by budget staff prior to submission. DHS disagrees with the recommendation stating that the department should have controls in place that include written procedures addressing TANF reports. The department does not intend to develop written procedures addressing the controls included in the recommendation.

Finding: **99-15 AmeriCorps – Risk Assessment of Subrecipients**

Recommendation: The Oregon Community Service Commission (OCSC) should develop a more structured risk assessment process. The process should address both the compliance areas affected by the financial accounting and reporting internal controls, as well as other applicable federal compliance requirements that are important to the program's success. This process should begin with the initial

State of Oregon
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2000

applicant risk assessment and continue with subrecipient monitoring activities throughout the course of each subrecipient's program.

Status: The auditee has reported corrective action taken as the status of this finding. The Office of the Inspector General, Corporation for National and Community Service, has contracted for an audit of this program. We are unable to verify the status of this finding, as we are relying on the audit results and the audit is still in process.

Finding: **99-16 AmeriCorps – Password Security**

Recommendation: The Department of Community Colleges and Workforce Development (DCCWD) should work together with Oregon Department of Education (ODE) to establish and enforce controls requiring that:

- The identification number used to access the HHS SMARTLINK II payment system be changed every 90 days and require that employees not write down the identification number;
- DCCWD limit and maintain tight control over the number of employees provided the identification number;
- The access password is secured in a locked area with limited access; and
- DCCWD reconcile ODE detail records of draw downs of federal cash to both the PMS 272 cash management report and Statewide Financial Management System (SFMS) records of AmeriCorps vouchers.

Status: Partial corrective action was taken. DCCWD transferred program responsibilities to another state agency, which is in the process of performing the reconciliations.

Finding: **99-17 Oregon Department of Education – Subrecipient Monitoring**

Recommendation: The Oregon Department of Education (ODE) should develop a system to ensure that the subrecipients assigned by Department of Administrative Services are reviewed.

Status: Corrective action was taken. ODE has created a worksheet, listing all subrecipients assigned to ODE by Department of Administrative Services. This worksheet enables ODE to track which audit reports have or have not been reviewed.

**State of Oregon
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2000**

Finding:	99-18 JTPA Cluster – Cash Receipts and Timelines of Processing Transactions
Recommendation:	<p>The Department of Community Colleges and Workforce Development (DCCWD) should:</p> <ul style="list-style-type: none">• Review and process service delivery areas (SDAs) annual settlements promptly.• Promptly adjust federal cash drawdowns.• Deposit checks promptly.• Collect and deposit cash receipt centrally.• Consider the need for additional staffing for JTPA accounting and reporting functions, or develop and implement procedures to streamline processes.
Status:	<p>Partial corrective action was taken. DCCWD did not meet all of the recommendations mentioned in the finding. DCCWD did hire a temporary staff person to assist the fiscal staff person in reviewing and processing the annual settlements which were completed by the end of April 2000. Checks that accompanied three of the annual settlements were not deposited promptly and the adjustment of federal cash was done at the end of April.</p> <p>To date, DCCWD has not centralized its mail by having it come through the Department of Education’s mailroom. DCCWD is currently in the process of reorganizing. One of the issues that will be dealt with is the change in mail service. Until that is done, DCCWD’s current process has been to immediately take any cash receipts to the Department of Education for deposit.</p>
Finding:	99-19 JTPA Cluster – Password Security and Separation of Functions
Recommendation:	<p>The Department of Community Colleges and Workforce Development (DCCWD) should establish and enforce controls requiring a change of identification number every 90 days and require that employees not write down the identification number.</p>
Status:	<p>Corrective action was taken. DCCWD implemented a new payment system that has system controls which prompt users to update their passwords every 90 days. The system also tells users when they sign on how many days are left before their passwords expire.</p>

State of Oregon
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2000

Finding: 99-20 JTPA Cluster – Service Delivery Area (SDAs) Monitoring

Recommendation: The Department of Community Colleges and Workforce Development (DCCWD) should:

- Include a review of SDA board minutes in the annual quality assurance reviews.
- Develop procedures to monitor programmatic earmarking requirements on a regular basis, such as quarterly. Procedures should include follow up with SDAs to ensure that corrective action has taken place.
- Streamline documentation of annual quality assurance reviews. DCCWD could consider using computers to prepare documentation and use standard file organization. Procedures were performed and results should be clearly stated and well documented.

Status: Corrective action was taken. SDAs are now required to send their board minutes to DCCWD and the board minutes are being reviewed. DCCWD appears to be monitoring earmarking requirements. Status reports were sent to all SDAs, showing earmarking levels achieved by the SDAs. Follow up was performed by DCCWD, including obtaining a program improvement plan from the SDA. Quality Assurance Review documentation has been streamlined. Organization of files has improved. Procedures were performed and results are clearly stated and well documented.

Finding: 98-5 Research and Development Cluster

Recommendation: The University of Oregon should implement policies and procedures which will allow for more timely filing of federal financial and progress reports.

Status: Partial corrective action was taken. The University of Oregon is in the process of implementing a Grant Tracking System to help ensure the timely filing of federal reports.

Finding: 98-11 National Guard Military Operations and Maintenance Projects, CFDA 12.401

Recommendation: The Oregon Military Department (OMD) should place a high priority on implementing new procedures and monitoring to ensure that only the current and approved funding splits are used for recording expenditures.

**State of Oregon
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2000**

Status: Corrective action was taken. The Division of Operational Expense was reviewed and formally updated in July 1999 and again in July 2000. Associated facility coding sheets were also updated at this time. Standard operating procedures now require this to be accomplished in July of each year.

Finding: **98-12 National Guard Military Operations and Maintenance Projects, CFDA 12.401**

Recommendation: The Oregon Military Department, Real Property Operations and Maintenance Program management should ensure that written documentation is maintained as evidence that state procurement and contracting procedures are followed appropriately.

Status: Corrective action was taken. Written procurement procedures have been developed by our comptroller's office. All employees working in purchasing and contracting positions have participated in Department of Administrative Services training.

**SUMMARIES OF SIGNIFICANT AUDIT REPORTS ISSUED BY THE
SECRETARY OF STATE AUDITS DIVISION**

AUDITOR	Secretary of State Audits Division
REPORT TITLE AND NUMBER	Department of Administrative Services: Year 2000 Management Review, 2000-06
REPORT DATE	February 16, 2000
RESULTS IN BRIEF	The report states that the required Y2K supplementary information included in the fiscal year 1999 state of Oregon Comprehensive Annual Financial Report (CAFR) was reasonable. Public disclosures made by selected agencies and the Y2K Project Office reasonably reflected their actual Y2K remediation status. Selected agencies were managing their remediation plans to ensure that all critical components could be timely addressed. Finally, the selected agencies had reasonable business continuation plans for their core business functions.
AUDITOR	Secretary of State Audits Division
REPORT TITLE AND NUMBER	State of Oregon Department of Forestry, 2000-08
REPORT DATE	February 28, 2000
RESULTS IN BRIEF	The audit identified financial-related areas in which the department should strengthen its internal controls. We found that the department: <ul style="list-style-type: none">• Could improve its internal controls for revenue accounting and cash handling for seedling sales from the D.L. Phipps Forest Nursery and the sale of permits to harvest special forest products (e.g. mushrooms, tree boughs, moss) at the district office we visited;• Needs to address issues regarding its revolving fund. We found checks written for over \$5,000 without the pre-approval by the Fiscal Section

required by department policy. There were also many outstanding checks over two years old that the department should cancel and determine the appropriate disposition; and

- Did not prepare required fixed asset reconciliations in a timely manner.

The audit also identified areas in which the department should strengthen its information technology controls. We found that the department:

- Has weaknesses in its access controls, which provide protection against unauthorized access to its systems and data;
- Did not regularly update its virus protection software at some of the department's workstations;
- Located some of its network hardware in highly visible areas that are generally accessible to unauthorized employees or the general public;
- Did not always retain sufficient documentation to ensure that computer program changes are appropriately authorized, tested, and approved;
- Did not store backup tapes in appropriate off-site locations;
- Has not fully developed its disaster recovery and contingency plans; and
- Did not maintain the software licensing records required by department directive for some of the department's programs.

We also provide information about the department's management of timber sales from state-owned forest lands. Information provided includes the timber sales process; various risks we identified; and the department's control procedures to reduce those risks.

Finally, we reviewed the department's efforts to implement the recommendations from our 1995 audit report, *State Forest management program Cost Allocation Processes* (report number 95-30). We found that the department has partially or fully implemented all of our recommendations.

**Summaries of Significant Audit Reports
Issued by the Secretary of State Audits Division**

AUDITOR Secretary of State Audits Division

REPORT TITLE AND NUMBER **Oregon Department of Fish and Wildlife—
Commercial Fisheries Regulation, 2000-10**

REPORT DATE March 17, 2000

RESULTS IN BRIEF Most of Oregon’s fish products are caught by licensed fishermen and then processed in major, regulated wholesale fish dealer plants. However, an unknown portion of Oregon’s fish products is caught, landed, or processed outside of this structured, regulated environment. These activities and other intentional and accidental misstatements in commercial fish processing records hamper the Oregon Department of Fish and Wildlife’s ability to properly monitor and regulate the fishing industry, ultimately affecting its ability to manage species and ensure continued economic benefits to the state of Oregon.

AUDITOR Secretary of State Audits Division

REPORT TITLE AND NUMBER **Oregon Watershed Enhancement Board—
Grant Administration Practices, 2000-11**

REPORT DATE March 17, 2000

RESULTS IN BRIEF The Oregon Watershed Enhancement Board’s (OWEB) multiple level review process provides the opportunity for consistent evaluation of the project grant applications and is appropriately based on the criteria found in statute.

OWEB could improve its grant management. We found that OWEB was not requiring grantees to submit reports according to grant terms. Further, we found that OWEB was not monitoring older or non-performing grants to assure that they are closed out, cancelled or amended and excess funds released for reallocation. Finally, we found instances in which OWEB had released funds prior to the grantee complying with the grant requirements.

OWEB’s fiscal control process over approved payments to grantees appears to be adequate. We

found, however, examples of payments that should not have been approved. We are also concerned about the effect that the significant increase in grantable funds will have on the risk that fiscal controls may fail.

AUDITOR

Secretary of State Audits Division

REPORT TITLE AND NUMBER

**Department of Administrative Services—
Oregon State Payroll System Application
Control Review, 2000-14**

REPORT DATE

March 24, 2000

RESULTS IN BRIEF

The Department of Administrative Services (DAS) should consider the following priority items to improve its controls governing the Oregon State Payroll System (OSPS):

- Ensure that programming changes made to the system follow a comprehensive System Development Life Cycle (SDLC) methodology.
- Identify, document and review OSPS edits to ensure that they are effective.
- Assign responsibility for the management of OSPS backup and offsite storage. In addition, the OSPS manager should provide specific direction to Information Resources Management Division regarding its role, including regular periodic reviews of which data should be stored offsite.
- Assign check reconciliation duties to employees who are independent of the manual check writing process. The OSPS manager should also more closely monitor the manual check function.
- Review and adjust access granted to programmers and Central Payroll to ensure that it is based on the individual's demonstrated need to view, add, change or delete data.
- Develop procedures to closely monitor programmers' emergency access to production libraries.

**Summaries of Significant Audit Reports
Issued by the Secretary of State Audits Division**

- Comply with existing DAS policy regarding monitoring dual access. DAS also should clarify its policy to specify who is responsible for monitoring this access.
- Comply with Oregon State Treasury policies and procedures regarding control of blank check stock.

AUDITOR Secretary of State Audits Division

REPORT TITLE AND NUMBER **Department of Veteran Affairs: Special Review of the Oregon Veterans' Home, 2000-17**

REPORT DATE April 17, 2000

RESULTS IN BRIEF

We found:

- Significant accounting controls appear to be in place and functioning effectively.
- Measures are being taken by the Oregon Department of Veterans' Affairs (ODVA) and the contractor to address the nursing staff shortage experienced by the home.
- ODVA has made significant progress in developing expertise at managing a contract for a long-term care facility.

AUDITOR Secretary of State Audits Division

REPORT TITLE AND NUMBER **Oregon University System—Use and Management of Off-Campus Real Property, 2000-26**

REPORT DATE August 25, 2000

RESULTS IN BRIEF

We found that the operation and maintenance of off-campus real property was directed at the specific education or research activity assigned to it. All buildings subject to our review appeared to be used to support the educational and research activities of the universities.

Appendix A

AUDITOR	Secretary of State Audits Division
REPORT TITLE AND NUMBER	Insurance Pool Governing Board—Family Health Insurance Assistance Program, 2000-29
REPORT DATE	August 30, 2000
RESULTS IN BRIEF	We found that the Insurance Pool Governing Board (IPGB) could improve its management of the Best Choice Administrators (BCA) contract, monitoring of BCA activities related to Family Health Insurance Assistance Program, and cash management.

FACTS ABOUT THE SECRETARY OF STATE AUDITS DIVISION

The Oregon Constitution provides that the Secretary of State shall be, by virtue of his office, Auditor of Public Accounts. The Audits Division exists to carry out this duty. The division reports to the elected Secretary of State and is independent of the Executive, Legislative, and Judicial branches of Oregon government. The division audits all state officers, agencies, boards, and commissions and oversees audits and financial reporting for local governments.

Directory of Key Officials

<i>Director</i>	John N. Lattimer
<i>Deputy Director</i>	Catherine E. Pollino, CGFM
<i>Deputy Director</i>	Sharron E. Walker, CPA, CFE

This report, which is a public record, is intended to promote the best possible management of public resources.

If you received a copy of an audit report and no longer need it, you may return it to the Audits Division. We maintain an inventory of past audit reports. Your cooperation helps us save on printing costs.

Oregon Audits Division
Public Service Building
255 Capitol Street NE • Suite 500
Salem, Oregon 97310

We invite comments on our reports through our Hotline or Internet address.

Ph. 503-986-2255
Hotline: 800-336-8218
Internet: Audits.Hotline@state.or.us

<http://www.sos.state.or.us/audits/audithp.htm>

Auditing to Protect the Public Interest and Improve Oregon Government

