# Statewide Single Audit Report

## State of Oregon

For Fiscal Year Ended June 30,

# 2014

Secretary of State
**Jeanne P. Atkins**

Audits Division, Director
**Gary Blackmer**

**Office of the Secretary of State**

Jeanne P. Atkins
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**Audits Division**

Gary Blackmer
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The Honorable Kate Brown
Governor of Oregon

We have conducted a statewide audit in accordance with *Government Auditing Standards*, the Single Audit Act Amendments of 1996, U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the related OMB Circular A-133 Compliance Supplement including any applicable addendums. This report encompasses the year ended June 30, 2014, and is required for the State to continue receiving federal financial assistance, which, as shown in this report, totals approximately $10.6 billion.

As required by the Single Audit Act, we issued a report dated December 29, 2014, on the State of Oregon's financial statements. That report was included in the State of Oregon's *Comprehensive Annual Financial Report* for the year ended June 30, 2014.

This report contains the remaining components required by the Single Audit Act:

- *Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards.* This component contains our report on the State of Oregon's internal control over financial reporting and compliance with laws, regulations, contracts and grant agreements that affect the financial statements. Part of the schedule of findings and questioned costs relates to this report.

- *Report on Compliance For Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133.* This component contains our report on the State of Oregon's compliance with the requirements applicable to each of its major federal programs as 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, 2014.

- *Schedule of Expenditures of Federal Awards.* This schedule is not a required part of the State of Oregon's financial statements, but is required by OMB Circular A-133. The schedule shows State expenditures of federal awards, for the fiscal year ended June 30, 2014, excluding the Oregon Health and Science 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, unemployment insurance and the value of pass-through awards received by the State from non-federal entities.

- *Schedule of Findings and Questioned Costs.* This schedule lists 11 current year audit findings regarding internal control related to financial reporting. It also lists 42 current year audit

findings regarding compliance with the requirements of major federal programs and related internal controls.

- *Schedule of Prior Year Findings.* This schedule lists the current status of prior year findings that remained uncorrected at the end of fiscal year 2013.

OMB Circular A-133 requires management to provide a plan of corrective action on the findings and recommendations for the fiscal year ended June 30, 2014. Management's response and planned corrective actions are included in this schedule. We did not audit management's response, and accordingly, we express no opinion on it.

OREGON AUDITS DIVISION

Gary Blackmer
Director

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**Office of the Secretary of State**

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The Honorable Kate Brown
Governor of Oregon

**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards***

Independent Auditor's Report

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Oregon as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the State of Oregon's basic financial statements, and have issued our report thereon dated December 29, 2014. Our report includes a reference to other auditors who audited the financial statements of the following discretely presented component units: State Accident Insurance Fund Corporation, and Oregon Health and Science University. Other auditors also audited the financial statements of the Oregon University System, the Common School Fund and the Public Employees Retirement System, as described in our report on the State of Oregon's financial statements. This report includes our consideration of the results of the other auditor's testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

## Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the State of Oregon's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State of Oregon's internal control. Accordingly, we do not express an opinion on the effectiveness of the State of Oregon's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audits we and the other auditors did not identify any deficiencies in internal control that we consider to be material weaknesses. We and the other auditors did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs, that we consider to be significant deficiencies. Items 2014-001 through 2014-011.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the State of Oregon's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 and those of the other auditors disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**The State of Oregon's Response to Findings**

The State of Oregon's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The State of Oregon's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Office of the Secretary of State, Audits Division

State of Oregon
December 29, 2014

**Office of the Secretary of State**

Jeanne P. Atkins
Secretary of State

Robert Taylor
Deputy Secretary of State

**Audits Division**

Gary Blackmer
Director

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## Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

Independent Auditor's Report

### Report on Compliance for Each Major Federal Program

We have audited the State of Oregon's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the State of Oregon's major federal programs for the year ended June 30, 2014. 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. We did not audit the State of Oregon's compliance with the following major federal programs:

| CFDA# | Name of Federal Program or Cluster |
|---|---|
| 84.126 | Rehabilitation Services_Vocational Rehabilitation Grants to States |
| cluster | Workforce Investment Act (WIA) Cluster |
| cluster | Research and Development Cluster |

Other auditors audited the State of Oregon's compliance with these programs' requirements and their reports thereon have been furnished to us. Our opinion, insofar as it relates to these programs, is based solely on the reports of the other auditors.

The State of Oregon's basic financial statements include the operations of the Oregon Health and Science University, which expended approximately $325 million in federal awards, which is not included in the State of Oregon's schedule of expenditures of federal awards for the year ended June 30, 2014. Our audit, described below, did not include the operations of the Oregon Health and Science University because the component unit engaged other auditors to perform an audit in accordance with OMB Circular A-133. To obtain a copy of that report, please refer to note disclosure 2 of the schedule of expenditures of federal awards.

### Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the State of Oregon's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 and the reports of other auditors provide a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the State of Oregon's compliance.

**Basis for Qualified Opinion on Foster Care Title IV-E, Adoption Assistance Title IV-E, Medicaid Cluster**

As described in Findings 2014-012 through 2014-015, and 2014-018 through 2013-021, in the accompanying schedule of findings and questioned costs, the State of Oregon did not comply with requirements regarding the following:

| Finding # | CFDA # | Program (or Cluster) Name | Compliance Requirement |
|---|---|---|---|
| 2014-012 | 93.658<br>93.659 | Foster Care Title IV-E<br>Adoption Assistance Title IV-E | Period of Availability |
| 2014-013 | 93.658<br>93.659 | Foster Care Title IV-E<br>Adoption Assistance Title IV-E | Reporting |
| 2014-014 | 93.658 | Foster Care Title IV-E | Eligibility |
| 2014-015 | 93.658 | Foster Care Title IV-E | Activities Allowed or Unallowed |
| 2014-018 | 93.777<br>93.778 | Medicaid Cluster | Activities Allowed or Unallowed and Eligibility |
| 2014-019 | 93.777<br>93.778 | Medicaid Cluster | Special Tests and Provisions |
| 2014-020 | 93.777<br>93.778 | Medicaid Cluster | Special Tests and Provisions |
| 2014-021 | 93.777<br>93.778 | Medicaid Cluster | Special Tests and Provisions |

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

**Qualified Opinion on Foster Care Title IV-E, Adoption Assistance Title IV-E, Medicaid Cluster**

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the State of Oregon complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on Foster Care Title IV-E, Adoption Assistance Title IV-E, and Medicaid Cluster for the year ended June 30, 2014.

**Unmodified Opinion on Each of the Other Major Federal Programs**

In our opinion, based on our audit and the reports of other auditors, the State of Oregon complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2014.

## Other Matters

The results of our auditing procedures and reports of other auditors disclosed other instances of noncompliance, 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 2014-024 through 2014-028, 2014-030 through 2014-034, 2014-039 through 2014-042, 2014-044 through 2014-048, and 2014-050 through 2014-052. Our opinion on each major federal program is not modified with respect to these matters.

The State of Oregon's response to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The State of Oregon's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## Report on Internal Control Over Compliance

Management of the State of Oregon is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the State of Oregon's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Oregon's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2014-012 through 2014-014, 2014-016, 2014-018 through 2014-019, 2014-022, 2014-024, and 2014-036 through 2014-038 to be material weaknesses.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We and the other auditors consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2014-015, 2014-017, 2014-020, 2014-021,

2014-023, 2014-025, 2014-026, 2014-028 through 2014-035, 2014-039 through 2014-045, and 2014-047 through 2014-053 to be significant deficiencies.

The State of Oregon's response to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The State of Oregon's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Oregon as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the State of Oregon's basic financial statements. We issued our report thereon dated December 29, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Office of the Secretary of State, Audits Division

State of Oregon

March 10, 2015, except for the Schedule of Expenditures of Federal Awards, as to which the date is December 29, 2014

# State of Oregon
# Schedule of Expenditures of Federal Awards
# For the Year Ended June 30, 2014

**State of Oregon**
**Schedule of Expenditures of Federal Awards**
**For the Year Ended June 30, 2014**

| Federal CFDA Number | Federal Funding Agencies and Program Titles | Contract Number | Direct Expenditures | Amounts Provided to Subrecipients | Total | Direct Awards | Indirect Awards |
|---|---|---|---|---|---|---|---|
| **Department of Agriculture** | | | | | | | |
| **10.025** | Plant and Animal Disease, Pest Control, and Animal Care | | $ 2,381,770 | $ 13,000 | $ 2,394,770 | $ 2,359,744 | $ 35,026 |
| **10.069** | Conservation Reserve Program | | -- | 64,413 | 64,413 | 64,413 | -- |
| **10.093** | Voluntary Public Access and Habitat Incentive Program | | 89,222 | -- | 89,222 | 89,222 | -- |
| **10.163** | Market Protection and Promotion | | 40,904 | -- | 40,904 | 40,904 | -- |
| **10.170** | Specialty Crop Block Grant Program - Farm Bill | | 539,629 | 870,898 | 1,410,527 | 1,410,527 | -- |
| **10.202** | Cooperative Forestry Research | | 943,793 | -- | 943,793 | 943,793 | -- |
| **10.500** | Cooperative Extension Service | | 4,395,003 | -- | 4,395,003 | 4,395,003 | -- |
| **10.557** | Special Supplemental Nutrition Program for Women, Infants, and Children | | 54,932,261 | 18,224,459 | 73,156,720 | 73,156,720 | -- |
| **10.558** | Child and Adult Care Food Program | | 360,842 | 33,069,797 | 33,430,639 | 33,422,376 | 8,263 |
| **10.560** | State Administrative Expenses for Child Nutrition | | 2,979,525 | -- | 2,979,525 | 2,979,525 | -- |
| **10.567** | Food Distribution Program on Indian Reservations | | 32,292 | 196,113 | 228,405 | 228,405 | -- |
| **10.574** | Team Nutrition Grants | | -- | 5,507 | 5,507 | 5,507 | -- |
| **10.576** | Senior Farmers Market Nutrition Program | | 873,241 | 10,000 | 883,241 | 883,241 | -- |
| **10.579** | Child Nutrition Discretionary Grants Limited Availability | | 84,453 | 61,084 | 145,537 | 145,537 | -- |
| **10.580** | Supplemental Nutrition Assistance Program, Process and and Technology Improvement Grant | | (19,689) | -- | (19,689) | (19,689) | -- |
| **10.582** | Fresh Fruit and Vegetable Program | | 29,874 | 2,244,868 | 2,274,742 | 2,274,742 | -- |
| **10.588** | Assessment of Alternatives to Face-to-Face Interviews in SNAP | | 17,846 | -- | 17,846 | 17,846 | -- |
| **10.604** | Technical Assistance for Specialty Crops Program | | 1,771 | -- | 1,771 | 1,771 | -- |
| **10.652** | Forestry Research | | 64,082 | -- | 64,082 | 64,082 | -- |
| **10.664** | Cooperative Forestry Assistance | | 5,274,063 | 445,562 | 5,719,625 | 5,719,625 | -- |
| **10.672** | Rural Development, Forestry, and Communities | | 165 | -- | 165 | 165 | -- |
| **10.674** | Wood Utilization Assistance | | 79,533 | 1,411 | 80,944 | 80,944 | -- |
| **10.675** | Urban and Community Forestry Program | | 73,592 | -- | 73,592 | 73,592 | -- |
| **10.676** | Forest Legacy Program | | 62,527 | -- | 62,527 | 62,527 | -- |
| **10.678** | Forest Stewardship Program | | 39,318 | -- | 39,318 | 39,318 | -- |
| **10.679** | Collaborative Forest Restoration | | 122,857 | -- | 122,857 | 122,857 | -- |
| **10.680** | Forest Health Protection | | 1,171,644 | -- | 1,171,644 | 1,171,644 | -- |
| **10.688** | ARRA - Wildland Fire Management | | 248,570 | -- | 248,570 | 248,570 | -- |
| **10.693** | Watershed Restoration and Enhancement Agreement Authority | | 6,382 | -- | 6,382 | -- | 6,382 |
| **10.868** | Rural Energy for America Program | | 44,775 | -- | 44,775 | 44,775 | -- |
| **10.902** | Soil and Water Conservation | | 129 | 23,543 | 23,672 | 23,672 | -- |
| **10.XXX** | Other Department of Agriculture Programs | | | | | | |
| | | 11 CS 11060600 003 | 17,087 | -- | 17,087 | 17,087 | -- |
| | | AG0471 C 09 0011 | 17,789 | -- | 17,789 | 17,789 | -- |
| | | V-2013-001 | 131,942 | -- | 131,942 | -- | 131,942 |
| | | WRP-66-0436-2-095 | 252,757 | -- | 252,757 | 252,757 | -- |
| **10.XXX** | Total Other Department of Agriculture Programs | | $ 419,575 | $ -- | $ 419,575 | $ 287,633 | $ 131,942 |
| **Total Department of Agriculture** | | | **$ 75,289,949** | **$ 55,230,655** | **$ 130,520,604** | **$ 130,338,991** | **$ 181,613** |

| | | | | | | |
|---|---|---|---|---|---|---|
| **Department of Commerce** | | | | | | |
| **11.008** | NOAA Mission-Related Education Awards | $ 13,073 | $ -- | $ 13,073 | $ 13,073 | $ -- |
| **11.303** | Economic Development_Technical Assistance | 130,172 | 10,000 | 140,172 | 140,172 | -- |
| **11.407** | Interjurisdictional Fisheries Act of 1986 | 86,825 | -- | 86,825 | -- | 86,825 |
| **11.419** | Coastal Zone Management Administration Awards | 2,184,438 | 295,660 | 2,480,098 | 2,282,299 | 197,799 |
| **11.420** | Coastal Zone Management Estuarine Research Reserves | 653,503 | -- | 653,503 | 653,503 | -- |
| **11.429** | Marine Sanctuary Program | 32,002 | -- | 32,002 | 32,002 | -- |
| **11.436** | Columbia River Fisheries Development Program | 6,061,757 | -- | 6,061,757 | 6,061,757 | -- |
| **11.437** | Pacific Fisheries Data Program | 702,112 | -- | 702,112 | -- | 702,112 |
| **11.438** | Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program | 4,173,314 | 3,987,685 | 8,160,999 | 6,699,049 | 1,461,950 |
| **11.439** | Marine Mammal Data Program | 43,334 | -- | 43,334 | 9,275 | 34,059 |
| **11.441** | Regional Fishery Management Councils | 203,941 | -- | 203,941 | -- | 203,941 |
| **11.463** | Habitat Conservation | 24,344 | -- | 24,344 | 24,344 | -- |
| **11.467** | Meteorologic and Hydrologic Modernization Development | 82,777 | -- | 82,777 | 82,777 | -- |
| **11.472** | Unallied Science Program | 232,902 | -- | 232,902 | 232,902 | -- |
| **11.473** | Coastal Services Center | 124,946 | -- | 124,946 | 124,946 | -- |
| **11.549** | State and Local Implementation Grant Program | 232,924 | -- | 232,924 | 232,924 | -- |
| **11.558** | ARRA - State Broadband Data and Development Grant Program | 191,005 | 334,238 | 525,243 | 525,243 | -- |
| **11.558** | State Broadband Data and Development Grant Program | 590,326 | -- | 590,326 | 590,326 | -- |
| **11.XXX** | Other Department of Commerce Programs | | | | | |
| | 14 16 | 35,785 | -- | 35,785 | -- | 35,785 |
| | 14 21 | 81,525 | -- | 81,525 | -- | 81,525 |
| | 14 25 | 41,713 | -- | 41,713 | -- | 41,713 |
| | AB133F-12-CN-0084 | 660,474 | -- | 660,474 | 660,474 | -- |
| | OR BASE 2013 | 15,656 | -- | 15,656 | -- | 15,656 |
| | SSP 2014 6 | 440 | -- | 440 | -- | 440 |
| **11.XXX** | Total Other Department of Commerce Programs | $ 835,593 | $ -- | $ 835,593 | $ 660,474 | $ 175,119 |
| **Total Department of Commerce** | | **$ 16,599,288** | **$ 4,627,583** | **$ 21,226,871** | **$ 18,365,066** | **$ 2,861,805** |
| | | | | | | |
| **Department of Defense** | | | | | | |
| **12.106** | Flood Control Projects | $ 1,662,915 | $ 26,605 | $ 1,689,520 | $ 1,611,417 | $ 78,103 |
| **12.113** | State Memorandum of Agreement Program for the Reimbursement of Technical Services | 55,893 | -- | 55,893 | 55,893 | -- |
| **12.400** | Military Construction, National Guard | 2,382,234 | -- | 2,382,234 | 2,382,234 | -- |
| **12.401** | National Guard Military Operations and Maintenance (O&M) Projects | 33,694,461 | -- | 33,694,461 | 33,694,461 | -- |
| **12.404** | National Guard Challenge Program | 4,006,295 | -- | 4,006,295 | 4,006,295 | -- |
| **12.550** | The Language Flagship Grants to Institutions of Higher Education | 901,443 | 389,679 | 1,291,122 | -- | 1,291,122 |
| **12.XXX** | Other Department of Defense Programs | | | | | |
| | 00000000000000001000 | 6,003,149 | -- | 6,003,149 | 6,003,149 | -- |
| | OR6213820917 | (182,343) | (3,130) | (185,473) | (185,473) | -- |
| | W911SR1320002 | 516,077 | 1,164 | 517,241 | 517,241 | -- |
| | W9127 N 12 2 0004 | 35,048 | -- | 35,048 | 35,048 | -- |
| | W9127N 10 2 0008 | 4,266 | -- | 4,266 | 4,266 | -- |
| | W9127N 10 2 00080015 | 581 | -- | 581 | 581 | -- |
| | W9127N 10 2 00080019 | 376,212 | -- | 376,212 | 376,212 | -- |

*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, 2014 (continued)**

| Federal CFDA Number | Federal Funding Agencies and Program Titles | Contract Number | Direct Expenditures | Amounts Provided to Subrecipients | Total | Direct Awards | Indirect Awards |
|---|---|---|---|---|---|---|---|
| | | W9127N 10 2 00080021 | 49,200 | -- | 49,200 | 49,200 | -- |
| | | W9127N 12 2 00040006 | 430,352 | -- | 430,352 | 430,352 | -- |
| | | W9127N 12 2 00040007 | 11,223 | -- | 11,223 | 11,223 | -- |
| | | W9127N 12 2 00040010 | 183,271 | -- | 183,271 | 183,271 | -- |
| | | W9127N 12 2 00041003 | 916,558 | -- | 916,558 | 916,558 | -- |
| | | W9127N 12 2 00041005 | 679,129 | 2,658 | 681,787 | 681,787 | -- |
| | | W9127N 12 2 00041007 | 820,079 | -- | 820,079 | 820,079 | -- |
| | | W9127N 12 2 00041008 | 197,494 | -- | 197,494 | 197,494 | -- |
| | | W9127N 12 2 00041011 | 191,625 | -- | 191,625 | 191,625 | -- |
| | | W9127N 12 2 0005 | 231,498 | -- | 231,498 | 231,498 | -- |
| | | W9127N 12 2 10041004 | 529,850 | 1,030 | 530,880 | 530,880 | -- |
| | | W9127N 122 0004 1013 | 380,335 | -- | 380,335 | 380,335 | -- |
| | | W9127N09200070010 | 141,675 | -- | 141,675 | 141,675 | -- |
| | | W9127N10 2 0008 0020 | 409,909 | -- | 409,909 | 409,909 | -- |
| | | W9127N10 2 0008 0022 | 169,767 | -- | 169,767 | 169,767 | -- |
| | | W9127N10 2 0008 0023 | 40,235 | -- | 40,235 | 40,235 | -- |
| | | W9127N10 2 0008 0024 | 81,484 | -- | 81,484 | 81,484 | -- |
| | | W9127N10200080017 | 15,029 | -- | 15,029 | 15,029 | -- |
| | | W9127N12200041001 | 1,373,072 | 1,123 | 1,374,195 | 1,374,195 | -- |
| | | W9127N12200041002 | 1,607,938 | -- | 1,607,938 | 1,607,938 | -- |
| | | W9127N12200041009 | 595,798 | -- | 595,798 | 595,798 | -- |
| | | W9127N1320002 | 18,841 | -- | 18,841 | 18,841 | -- |
| | | W9127N200040012 | 22,360 | -- | 22,360 | 22,360 | -- |
| **12.XXX** | Total Other Department of Defense Programs | | $ 15,849,712 | $ 2,845 | $ 15,852,557 | $ 15,852,557 | $ -- |
| **Total Department of Defense** | | | **$ 58,552,953** | **$ 419,129** | **$ 58,972,082** | **$ 57,602,857** | **$ 1,369,225** |
| **Department of Housing and Urban Development** | | | | | | | |
| **14.231** | Emergency Solutions Grants Program | | $ 215,954 | $ 1,629,420 | $ 1,845,374 | $ 1,845,374 | $ -- |
| **14.235** | Supportive Housing Program | | 89,902 | -- | 89,902 | 89,902 | -- |
| **14.239** | Home Investment Partnerships Program | | 3,947,359 | 1,410,819 | 5,358,178 | 5,358,178 | -- |
| **14.241** | Housing Opportunities for Persons with AIDS | | 905,509 | 422,315 | 1,327,824 | 1,327,824 | -- |
| **14.256** | ARRA - Neighborhood Stabilization Program | | 127,170 | -- | 127,170 | 127,170 | -- |
| **14.400** | Equal Opportunity in Housing | | 312,374 | -- | 312,374 | 312,374 | -- |
| **14.703** | Sustainable Communities Regional Planning Grant Program | | 48,221 | -- | 48,221 | -- | 48,221 |
| **14.XXX** | Other Department of Housing and Urban Development | | | | | | |
| | | B08DN410001 | 159,479 | 1,859,043 | 2,018,522 | 2,018,522 | -- |
| **14.XXX** | Total Other Department of Housing and Urban Development | | $ 159,479 | $ 1,859,043 | $ 2,018,522 | $ 2,018,522 | $ -- |
| **Total Department of Housing and Urban Development** | | | **$ 5,805,968** | **$ 5,321,597** | **$ 11,127,565** | **$ 11,079,344** | **$ 48,221** |
| **Department of the Interior** | | | | | | | |
| **15.214** | Non-Sale Disposals of Mineral Material | | $ -- | $ 396,250 | $ 396,250 | $ 396,250 | $ -- |

| | | | | | | |
|---|---|---|---|---|---|---|
| **15.225** | Recreation Resource Management | 135,528 | 232,619 | 368,147 | 368,147 | -- |
| **15.227** | Distribution of Receipts to State and Local Governments | 17,325 | 129,119 | 146,444 | 129,119 | 17,325 |
| **15.228** | National Fire Plan - Wildland Urban Interface Community Fire Assistance | 133,251 | -- | 133,251 | 133,251 | -- |
| **15.231** | Fish, Wildlife and Plant Conservation Resource Management | 1,714,379 | -- | 1,714,379 | 1,714,379 | -- |
| **15.233** | Forests and Woodlands Resource Management | 19,417 | -- | 19,417 | 19,417 | -- |
| **15.234** | Secure Rural Schools and Community Self-Determination | 58,837 | -- | 58,837 | 53,998 | 4,839 |
| **15.238** | Challenge Cost Share | 39,951 | -- | 39,951 | 39,951 | -- |
| **15.504** | Title XVI Water Reclamation and Reuse Program | 312,686 | -- | 312,686 | 312,686 | -- |
| **15.517** | Fish and Wildlife Coordination Act | 40,563 | -- | 40,563 | 40,563 | -- |
| **15.608** | Fish and Wildlife Management Assistance | 25,406 | -- | 25,406 | 25,406 | -- |
| **15.614** | Coastal Wetlands Planning, Protection and Restoration Program | 7,957 | 137,672 | 145,629 | 145,629 | -- |
| **15.615** | Cooperative Endangered Species Conservation Fund | 776,717 | 1,836 | 778,553 | 778,553 | -- |
| **15.616** | Clean Vessel Act Program | 55,865 | 120,293 | 176,158 | 176,158 | -- |
| **15.622** | Sportfishing and Boating Safety Act | -- | 3,720 | 3,720 | 3,720 | -- |
| **15.626** | Enhanced Hunter Education and Safety Program | 9,346 | 34,360 | 43,706 | 43,706 | -- |
| **15.630** | Coastal Program | 407 | -- | 407 | 407 | -- |
| **15.634** | State Wildlife Grants | 876,619 | -- | 876,619 | 876,619 | -- |
| **15.647** | Migratory Bird Conservation | 112 | -- | 112 | 112 | -- |
| **15.650** | Research Grants (Generic) | 6,465 | -- | 6,465 | 6,465 | -- |
| **15.657** | Endangered Species Conservation - Recovery Implementation Funds | 133,570 | -- | 133,570 | 133,570 | -- |
| **15.661** | Lower Snake River Compensation Plan | 3,145,384 | -- | 3,145,384 | 3,145,384 | -- |
| **15.664** | Fish and Wildlife Coordination and Assistance Programs | 7,461 | -- | 7,461 | 7,461 | -- |
| **15.666** | Endangered Species Conservation-Wolf Livestock Loss Compensation and Prevention | -- | 56,116 | 56,116 | 56,116 | -- |
| **15.808** | U.S. Geological Survey_Research and Data Collection | 407,249 | -- | 407,249 | 407,249 | -- |
| **15.809** | National Spatial Data Infrastructure Cooperative Agreements Program | 11,669 | -- | 11,669 | 11,669 | -- |
| **15.810** | National Cooperative Geologic Mapping Program | 188,722 | -- | 188,722 | 188,722 | -- |
| **15.812** | Cooperative Research Units Program | (2,204) | -- | (2,204) | -- | (2,204) |
| **15.814** | National Geological and Geophysical Data Preservation Program | 13,448 | -- | 13,448 | 13,448 | -- |
| **15.904** | Historic Preservation Fund Grants-In-Aid | 715,699 | 69,634 | 785,333 | 785,333 | -- |
| **15.916** | Outdoor Recreation_Acquisition, Development and Planning | 383,304 | 453,113 | 836,417 | 836,417 | -- |
| **15.923** | National Center for Preservation Technology and Training | 13,137 | -- | 13,137 | 13,137 | -- |
| **15.944** | Natural Resource Stewardship | (39,653) | -- | (39,653) | (39,653) | -- |
| **15.945** | Cooperative Research and Training Programs - Resources of the National Park System | 18,833 | -- | 18,833 | 18,833 | -- |
| **15.946** | Cultural Resources Management | 14,228 | -- | 14,228 | 14,228 | -- |
| **15.954** | National Park Service Conservation, Protection, Outreach, and Education | 33,520 | -- | 33,520 | 33,520 | -- |
| **15.XXX** | Other Department of the Interior Programs | | | | | |
| | - | 41,503 | -- | 41,503 | 41,503 | -- |
| | 09FG1U1410 | 49,101 | -- | 49,101 | 49,101 | -- |
| | 277821 | 521 | -- | 521 | -- | 521 |
| | 27782A | 4,371 | -- | 4,371 | -- | 4,371 |
| | 38542 | 54,019 | -- | 54,019 | 54,019 | -- |
| | 4112GP572 | 11,478 | -- | 11,478 | 11,478 | -- |

*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, 2014 (continued)**

| Federal CFDA Number | Federal Funding Agencies and Program Titles | Contract Number | Direct Expenditures | Amounts Provided to Subrecipients | Total | Direct Awards | Indirect Awards |
|---|---|---|---|---|---|---|---|
| | | 45000471715 | 88,599 | -- | 88,599 | 88,599 | -- |
| | | F12PX02925 | 10,882 | -- | 10,882 | 10,882 | -- |
| | | F13AP003023 | 311,000 | -- | 311,000 | 311,000 | -- |
| | | F13PC00293 | 9,046 | -- | 9,046 | 9,046 | -- |
| | | F14AC00219 | 3,408 | -- | 3,408 | 3,408 | -- |
| | | G13AC00009 | 112,950 | -- | 112,950 | 112,950 | -- |
| | | H1530080001 | 10,721 | -- | 10,721 | 10,721 | -- |
| | | H7700111012 | 15,300 | -- | 15,300 | 15,300 | -- |
| | | L09AC16024 | 1,909 | -- | 1,909 | 1,909 | -- |
| | | L10AC20502 | 11,434 | -- | 11,434 | 11,434 | -- |
| | | L13AC00209 | 9,488 | -- | 9,488 | 9,488 | -- |
| | | LOPTX | 2,210 | -- | 2,210 | 2,210 | -- |
| | | R13AP11036 | 22,033 | -- | 22,033 | 22,033 | -- |
| | | R13AP13007 | 186,309 | -- | 186,309 | 186,309 | -- |
| | | USFW AGMT NAT HERIT | 182,157 | 94,565 | 276,722 | 276,722 | -- |
| **15.XXX** | Total Other Department of the Interior Programs | | $ 1,138,439 | $ 94,565 | $ 1,233,004 | $ 1,228,112 | $ 4,892 |
| **Total** | **Department of the Interior** | | **$ 10,413,637** | **$ 1,729,297** | **$ 12,142,934** | **$ 12,118,082** | **$ 24,852** |
| **Department of Justice** | | | | | | | |
| **16.017** | Sexual Assault Services Formula Program | | $ 26,235 | $ 352,404 | $ 378,639 | $ 378,639 | $ -- |
| **16.523** | Juvenile Accountability Block Grants | | 2,662 | 268,255 | 270,917 | 270,917 | -- |
| **16.525** | Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus | | 106,731 | -- | 106,731 | 106,731 | -- |
| **16.540** | Juvenile Justice and Delinquency Prevention_Allocation to States | | 290,433 | 153,715 | 444,148 | 444,148 | -- |
| **16.543** | Missing Children's Assistance | | 344,408 | -- | 344,408 | 344,408 | -- |
| **16.548** | Title V_ Delinquency Prevention Program | | 3,190 | -- | 3,190 | 3,190 | -- |
| **16.550** | State Justice Statistics Program for Statistical Analysis Centers | | 56,624 | -- | 56,624 | 56,624 | -- |
| **16.554** | National Criminal History Improvement Program (NCHIP) | | 17,266 | -- | 17,266 | 17,266 | -- |
| **16.575** | Crime Victim Assistance | | 373,942 | 4,458,428 | 4,832,370 | 4,832,370 | -- |
| **16.576** | Crime Victim Compensation | | 1,879,949 | -- | 1,879,949 | 1,879,949 | -- |
| **16.580** | Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program | | 250,338 | -- | 250,338 | 1 | 250,337 |
| **16.582** | Crime Victim Assistance/Discretionary Grants | | 3,350 | -- | 3,350 | -- | 3,350 |
| **16.585** | Drug Court Discretionary Grant Program | | 144,904 | 453,976 | 598,880 | 460,746 | 138,134 |
| **16.588** | Violence Against Women Formula Grants | | 312,308 | 1,324,690 | 1,636,998 | 1,636,998 | -- |
| **16.590** | Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program | | 40,171 | -- | 40,171 | -- | 40,171 |
| **16.593** | Residential Substance Abuse Treatment for State Prisoners | | 23,812 | 130,252 | 154,064 | 154,064 | -- |
| **16.595** | Community Capacity Development Office | | 81,512 | -- | 81,512 | 12,174 | 69,338 |
| **16.606** | State Criminal Alien Assistance Program | | 3,828,504 | -- | 3,828,504 | 3,828,504 | -- |
| **16.608** | Tribal Court Assistance Program | | 135,047 | -- | 135,047 | 135,047 | -- |

| | | | | | | |
|---|---|---|---|---|---|---|
| **16.710** | Public Safety Partnership and Community Policing Grants | 297,233 | -- | 297,233 | 297,233 | -- |
| **16.727** | Enforcing Underage Drinking Laws Program | 158,153 | -- | 158,153 | 158,153 | -- |
| **16.735** | PREA Program: Demonstration Projects to Establish "Zero Tolerance" Cultures for Sexual Assault in Correctional Facilities | 125,687 | -- | 125,687 | 125,687 | -- |
| **16.741** | DNA Backlog Reduction Program | 746,727 | -- | 746,727 | 746,727 | -- |
| **16.742** | Paul Coverdell Forensic Sciences Improvement Grant Program | 132,952 | -- | 132,952 | 132,952 | -- |
| **16.750** | Support for Adam Walsh Act Implementation Grant Program | 111,622 | -- | 111,622 | 111,622 | -- |
| **16.751** | Edward Byrne Memorial Competitive Grant Program | 50,345 | -- | 50,345 | 50,345 | -- |
| **16.752** | Economic High-Tech and Cyber Crime Prevention | 512 | 8,410 | 8,922 | 8,922 | -- |
| **16.754** | Harold Rogers Prescription Drug Monitoring Program | (8,832) | -- | (8,832) | (8,832) | -- |
| **16.812** | Second Chance Act Prisoner Reentry Initiative | 144,367 | -- | 144,367 | 118,741 | 25,626 |
| **16.813** | NICS Act Record Improvement Program (NARIP) | 649,290 | -- | 649,290 | 649,290 | -- |
| **16.816** | John R. Justice Prosecutors and Defenders Incentive Act | 12,277 | -- | 12,277 | 12,277 | -- |
| **16.922** | Equitable Sharing Program | 8,001 | -- | 8,001 | 8,001 | -- |
| **Total Department of Justice** | | **$ 10,349,720** | **$ 7,150,130** | **$ 17,499,850** | **$ 16,972,894** | **$ 526,956** |
| **Department of Labor** | | | | | | |
| **17.002** | Labor Force Statistics | $ 1,127,906 | $ -- | $ 1,127,906 | $ 1,127,906 | $ -- |
| **17.005** | Compensation and Working Conditions | 165,556 | -- | 165,556 | 165,556 | -- |
| **17.225** | ARRA - Unemployment Insurance | (1,357,800) | -- | (1,357,800) | (1,357,800) | -- |
| **17.225** | Unemployment Insurance | 897,499,720 | -- | 897,499,720 | 897,499,720 | -- |
| **17.235** | Senior Community Service Employment Program | 48,866 | 1,210,810 | 1,259,676 | 1,259,676 | -- |
| **17.245** | Trade Adjustment Assistance | 6,835,670 | -- | 6,835,670 | 6,835,670 | -- |
| **17.261** | WIA Pilots, Demonstrations, and Research Projects | 80,594 | -- | 80,594 | 43,134 | 37,460 |
| **17.271** | Work Opportunity Tax Credit Program (WOTC) | 443,317 | -- | 443,317 | 443,317 | -- |
| **17.273** | Temporary Labor Certification for Foreign Workers | 106,394 | -- | 106,394 | 106,394 | -- |
| **17.275** | ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors | 13,315 | 38,279 | 51,594 | 51,594 | -- |
| **17.277** | Workforce Investment Act (WIA) - National Emergency Grants | 8,597 | 1,522,876 | 1,531,473 | 1,531,473 | -- |
| **17.503** | Occupational Safety and Health State Program | 5,617,864 | -- | 5,617,864 | 5,617,864 | -- |
| **17.600** | Mine Health and Safety Grants | 83,391 | -- | 83,391 | 83,391 | -- |
| **17.XXX** | Other Department of Labor Programs | | | | | |
| | GS10F0042M | 68,529 | -- | 68,529 | -- | 68,529 |
| **17.XXX** | Total Other Department of Labor Programs | $ 68,529 | $ -- | $ 68,529 | $ -- | $ 68,529 |
| **Total Department of Labor** | | **$ 910,741,919** | **$ 2,771,965** | **$ 913,513,884** | **$ 913,407,895** | **$ 105,989** |
| **Department of State** | | | | | | |
| **19.017** | Environmental and Scientific Partnerships and Programs | $ 9,315 | $ -- | $ 9,315 | $ 9,315 | $ -- |
| **19.040** | Public Diplomacy Programs | 9,170 | -- | 9,170 | 9,170 | -- |
| **19.401** | Academic Exchange Programs_Scholars | 75,518 | -- | 75,518 | 75,518 | -- |
| **19.421** | Academic Exchange Programs - English Language Programs | 1,524,514 | -- | 1,524,514 | 1,524,514 | -- |
| **19.500** | Middle East Partnership Initiative (MEPI) | 277,427 | -- | 277,427 | 277,427 | -- |
| **Total Department of State** | | **$ 1,895,944** | **$ --** | **$ 1,895,944** | **$ 1,895,944** | **$ --** |

*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, 2014 (continued)**

| Federal CFDA Number | Federal Funding Agencies and Program Titles | Contract Number | Direct Expenditures | Amounts Provided to Subrecipients | Total | Direct Awards | Indirect Awards |
|---|---|---|---|---|---|---|---|
| **Department of Transportation** | | | | | | | |
| **20.106** | Airport Improvement Program | | $ 1,332,486 | $ -- | $ 1,332,486 | $ 1,332,486 | $ -- |
| **20.215** | Highway Training and Education | | 57,598 | -- | 57,598 | 57,598 | -- |
| **20.218** | National Motor Carrier Safety | | 2,176,386 | 633,159 | 2,809,545 | 2,809,545 | -- |
| **20.232** | Commercial Driver's License Program Improvement Grant | | 409,912 | -- | 409,912 | 409,912 | -- |
| **20.240** | Fuel Tax Evasion-Intergovernmental Enforcement Effort | | 226,573 | -- | 226,573 | 226,573 | -- |
| **20.319** | ARRA - High-Speed Rail Corridors and Intercity Passenger Rail Service – Capital Assistance Grants | | 1,147,004 | 652,329 | 1,799,333 | 1,799,333 | -- |
| **20.505** | Metropolitan Transportation Planning and State and and Non-Metropolitan Planning and Research | | 223,452 | 394,004 | 617,456 | 617,456 | -- |
| **20.509** | ARRA - Formula Grants for Rural Areas | | 2,960,661 | 223,461 | 3,184,122 | 3,184,122 | -- |
| **20.509** | Formula Grants for Rural Areas | | 1,187,051 | 10,793,949 | 11,981,000 | 11,981,000 | -- |
| **20.520** | Paul S. Sarbanes Transit in the Parks | | -- | 56,917 | 56,917 | 56,917 | -- |
| **20.608** | Minimum Penalties for Repeat Offenders for Driving While Intoxicated | | 294,391 | 147,160 | 441,551 | 284,390 | 157,161 |
| **20.614** | National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants | | 108,989 | -- | 108,989 | 108,989 | -- |
| **20.616** | National Priority Safety Programs | | 780,890 | 155,045 | 935,935 | 901,591 | 34,344 |
| **20.700** | Pipeline Safety Program State Base Grant | | 252,642 | -- | 252,642 | 252,642 | -- |
| **20.701** | University Transportation Centers Program | | 61,377 | -- | 61,377 | 19,414 | 41,963 |
| **20.703** | Interagency Hazardous Materials Public Sector Training and Planning Grants | | 213,984 | -- | 213,984 | 214,391 | (407) |
| **20.933** | National Infrastructure Investments | | 5,262 | -- | 5,262 | 5,262 | -- |
| **Total Department of Transportation** | | | **$ 11,438,658** | **$ 13,056,024** | **$ 24,494,682** | **$ 24,261,621** | **$ 233,061** |
| **Department of the Treasury** | | | | | | | |
| **21.XXX** | Other Department of Treasury Programs | | | | | | |
| | | ASSET FORFEITURE | $ 171,664 | $ -- | $ 171,664 | $ 171,664 | $ -- |
| | | NFMC | 49,089 | 318,634 | 367,723 | 367,723 | -- |
| **21.XXX** | Total Other Department of Treasury Programs | | $ 220,753 | $ 318,634 | $ 539,387 | $ 539,387 | $ -- |
| **Total Department of the Treasury** | | | **$ 220,753** | **$ 318,634** | **$ 539,387** | **$ 539,387** | **$ --** |
| **Office of Personnel Management** | | | | | | | |
| **27.011** | Intergovernmental Personnel Act (IPA) Mobility Program | | $ 161,129 | $ -- | $ 161,129 | $ 161,129 | $ -- |
| **Total Office of Personnel Management** | | | **$ 161,129** | **$ --** | **$ 161,129** | **$ 161,129** | **$ --** |
| **Equal Employment Opportunity Commission** | | | | | | | |
| **30.001** | Employment Discrimination_Title VII of the Civil Rights Act of 1964 | | $ 398,750 | $ -- | $ 398,750 | $ 398,750 | $ -- |
| **Total Equal Employment Opportunity Commission** | | | **$ 398,750** | **$ --** | **$ 398,750** | **$ 398,750** | **$ --** |

| | | | | | | |
|---|---|---|---|---|---|---|
| **General Services Administration** | | | | | | |
| **39.002** | Disposal of Federal Surplus Real Property | $ -- | $ 44,473 | $ 44,473 | $ 44,473 | $ -- |
| **39.003** | Donation of Federal Surplus Personal Property | 148,702 | 1,445,959 | 1,594,661 | 1,594,661 | -- |
| **Total General Services Administration** | | **$ 148,702** | **$ 1,490,432** | **$ 1,639,134** | **$ 1,639,134** | **$ --** |
| **National Endowment for the Arts** | | | | | | |
| **45.024** | Promotion of the Arts_Grants to Organizations and Individuals | $ 73,779 | $ -- | $ 73,779 | $ 73,779 | $ -- |
| **45.025** | Promotion of the Arts_Partnership Agreements | 105,235 | 644,900 | 750,135 | 698,690 | 51,445 |
| **Total National Endowment for the Arts** | | **$ 179,014** | **$ 644,900** | **$ 823,914** | **$ 772,469** | **$ 51,445** |
| **National Endowment for the Humanities** | | | | | | |
| **45.129** | Promotion of the Humanities_Federal/State Partnership | $ 5,489 | $ -- | $ 5,489 | $ -- | $ 5,489 |
| **45.149** | Promotion of the Humanities_Division of Preservation and Access | 151,031 | -- | 151,031 | 150,347 | 684 |
| **45.163** | Promotion of the Humanities_Professional Development | 99,698 | -- | 99,698 | 99,698 | -- |
| **Total National Endowment for the Humanities** | | **$ 256,218** | **$ --** | **$ 256,218** | **$ 250,045** | **$ 6,173** |
| **Institute Of Museum and Library Services** | | | | | | |
| **45.301** | Museums for America | $ 162,115 | $ -- | $ 162,115 | $ 162,115 | $ -- |
| **45.303** | Conservation Project Support | 76,463 | -- | 76,463 | 76,463 | -- |
| **45.310** | Grants to States | 1,117,592 | 926,797 | 2,044,389 | 2,044,389 | -- |
| **45.312** | National Leadership Grants | 65,749 | 104,651 | 170,400 | 170,400 | -- |
| **Total Institute Of Museum and Library Services** | | **$ 1,421,919** | **$ 1,031,448** | **$ 2,453,367** | **$ 2,453,367** | **$ --** |
| **National Science Foundation** | | | | | | |
| **47.041** | Engineering Grants | $ 10 | $ -- | $ 10 | $ 10 | $ -- |
| **47.049** | Mathematical and Physical Sciences | 2,348 | -- | 2,348 | -- | 2,348 |
| **47.050** | Geosciences | 246,271 | 79,061 | 325,332 | 325,332 | -- |
| **47.070** | Computer and Information Science and Engineering | 100 | -- | 100 | 100 | -- |
| **47.075** | Social, Behavioral, and Economic Sciences | 27,909 | -- | 27,909 | 27,909 | -- |
| **47.076** | Education and Human Resources | 664,103 | 2,452 | 666,555 | 623,384 | 43,171 |
| **47.078** | Polar Programs | 693 | -- | 693 | 693 | -- |
| **47.080** | Office of Cyberinfrastructure | 714,972 | -- | 714,972 | 714,972 | -- |
| **47.082** | ARRA - Trans-NSF Recovery Act Research Support | (1,785) | -- | (1,785) | (1,785) | -- |
| **Total National Science Foundation** | | **$ 1,654,621** | **$ 81,513** | **$ 1,736,134** | **$ 1,690,615** | **$ 45,519** |
| **Small Business Administration** | | | | | | |
| **59.037** | Small Business Development Centers | $ 54,281 | $ -- | $ 54,281 | $ -- | $ 54,281 |
| **59.061** | State Trade and Export Promotion Pilot Grant Program | 66,464 | 207,564 | 274,028 | 274,028 | -- |
| **Total Small Business Administration** | | **$ 120,745** | **$ 207,564** | **$ 328,309** | **$ 274,028** | **$ 54,281** |
| **Department of Veterans Affairs** | | | | | | |
| **64.005** | Grants to States for Construction of State Home Facilities | $ 17,017,752 | $ -- | $ 17,017,752 | $ 17,017,752 | $ -- |
| **64.015** | Veterans State Nursing Home Care | 6,063,755 | -- | 6,063,755 | 6,063,755 | -- |
| **64.125** | Vocational and Educational Counseling for Servicemembers and Veterans | 77,055 | -- | 77,055 | 77,055 | -- |

*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, 2014 (continued)**

| Federal CFDA Number | Federal Funding Agencies and Program Titles | Contract Number | Direct Expenditures | Amounts Provided to Subrecipients | Total | Direct Awards | Indirect Awards |
|---|---|---|---|---|---|---|---|
| **64.XXX** | Other Department of Veterans Affairs Programs | 9999 | 126 | -- | 126 | 126 | -- |
| **64.XXX** | Total Other Department of Veterans Affairs Programs | | $ 126 | $ -- | $ 126 | $ 126 | $ -- |
| **Total Department of Veterans Affairs** | | | **$ 23,158,688** | **$ --** | **$ 23,158,688** | **$ 23,158,688** | **$ --** |
| **Environmental Protection Agency** | | | | | | | |
| **66.032** | State Indoor Radon Grants | | $ 56,204 | $ -- | $ 56,204 | $ 56,204 | $ -- |
| **66.034** | Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act | | 993,001 | 62,963 | 1,055,964 | 1,055,964 | -- |
| **66.039** | National Clean Diesel Emissions Reduction Program | | 1,205 | -- | 1,205 | 1,205 | -- |
| **66.040** | State Clean Diesel Grant Program | | 5,973 | 109,896 | 115,869 | 115,869 | -- |
| **66.419** | Water Pollution Control State, Interstate, and Tribal Program Support | | 174,755 | -- | 174,755 | 174,755 | -- |
| **66.432** | State Public Water System Supervision | | 904,459 | 327,268 | 1,231,727 | 1,231,727 | -- |
| **66.454** | Water Quality Management Planning | | 204,910 | -- | 204,910 | 204,910 | -- |
| **66.460** | Nonpoint Source Implementation Grants | | (1,847) | 656,655 | 654,808 | 654,808 | -- |
| **66.461** | Regional Wetland Program Development Grants | | 150,818 | -- | 150,818 | 145,981 | 4,837 |
| **66.472** | Beach Monitoring and Notification Program Implementation Grants | | 245,709 | -- | 245,709 | 245,709 | -- |
| **66.514** | Science to Achieve Results (STAR) Fellowship Program | | 23,285 | -- | 23,285 | 23,285 | -- |
| **66.605** | Performance Partnership Grants | | 9,704,264 | -- | 9,704,264 | 9,704,264 | -- |
| **66.608** | Environmental Information Exchange Network Grant Program and Related Assistance | | 193,290 | -- | 193,290 | 193,290 | -- |
| **66.700** | Consolidated Pesticide Enforcement Cooperative Agreements | | 340,219 | -- | 340,219 | 340,219 | -- |
| **66.707** | TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals | | 185,990 | -- | 185,990 | 185,990 | -- |
| **66.709** | Multi-Media Capacity Building Grants for States and Tribes | | 69,555 | -- | 69,555 | 69,555 | -- |
| **66.802** | Superfund State, Political Subdivision, and Indian Tribe Site_Specific Cooperative Agreements | | 303,237 | -- | 303,237 | 303,237 | -- |
| **66.804** | Underground Storage Tank Prevention, Detection, and Compliance Program | | 413,000 | -- | 413,000 | 413,000 | -- |
| **66.805** | Leaking Underground Storage Tank Trust Fund Corrective Action Program | | 1,297,419 | -- | 1,297,419 | 1,297,419 | -- |
| **66.809** | Superfund State and Indian Tribe Core Program Cooperative Agreements | | 125,000 | -- | 125,000 | 125,000 | -- |
| **66.817** | State and Tribal Response Program Grants | | 1,024,200 | -- | 1,024,200 | 1,024,200 | -- |
| **66.818** | Brownfields Assessment and Cleanup Cooperative Agreements | | 31,341 | 83,973 | 115,314 | 115,314 | -- |
| **66.950** | National Environmental Education Training Program | | 87,821 | -- | 87,821 | -- | 87,821 |
| **66.951** | Environmental Education Grants | | 22,694 | 12,529 | 35,223 | 35,223 | -- |
| **Total Environmental Protection Agency** | | | **$ 16,556,502** | **$ 1,253,284** | **$ 17,809,786** | **$ 17,717,128** | **$ 92,658** |
| **Department of Energy** | | | | | | | |
| **81.041** | ARRA - State Energy Program | | $ (179) | $ -- | $ (179) | $ (179) | $ -- |

| | | | | | | |
|---|---|---|---|---|---|---|
| **81.041** | State Energy Program | 472,282 | -- | 472,282 | 472,282 | -- |
| **81.042** | Weatherization Assistance for Low-Income Persons | 160,577 | 1,945,159 | 2,105,736 | 2,105,736 | -- |
| **81.049** | Office of Science Financial Assistance Program | 4,114 | -- | 4,114 | 4,114 | -- |
| **81.087** | Renewable Energy Research and Development | 450,075 | -- | 450,075 | 450,075 | -- |
| **81.104** | Environmental Remediation and Waste Processing and Disposal | 787,109 | -- | 787,109 | 787,109 | -- |
| **81.106** | Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions | 76,152 | -- | 76,152 | -- | 76,152 |
| **81.112** | Stewardship Science Grant Program | 28,639 | -- | 28,639 | -- | 28,639 |
| **81.117** | Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance | 18,884 | -- | 18,884 | -- | 18,884 |
| **81.119** | State Energy Program Special Projects | 6,281 | -- | 6,281 | 6,281 | -- |
| **81.121** | Nuclear Energy Research, Development and Demonstration | 155 | -- | 155 | -- | 155 |
| **81.122** | ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis | 199,936 | -- | 199,936 | 199,936 | -- |
| **81.XXX** | Other Department of Energy Programs | | | | | |
| | 12 48 | 13,859 | -- | 13,859 | -- | 13,859 |
| | 12 67 | 269,628 | -- | 269,628 | -- | 269,628 |
| | 13 46 | 13,735 | -- | 13,735 | -- | 13,735 |
| | 13 47 | 51,081 | -- | 51,081 | -- | 51,081 |
| | 13 52 | 369,689 | -- | 369,689 | -- | 369,689 |
| | 13 67 | 130,050 | -- | 130,050 | -- | 130,050 |
| | 13 68 | 246,960 | -- | 246,960 | -- | 246,960 |
| | 13 77 | 624,277 | -- | 624,277 | -- | 624,277 |
| | 14 41 | 382,702 | -- | 382,702 | -- | 382,702 |
| | 1984 025 00 | 307,914 | -- | 307,914 | 307,914 | -- |
| | 1988 053 08 | 1,820 | -- | 1,820 | 1,820 | -- |
| | 1992 026 04 | 938,328 | -- | 938,328 | 938,328 | -- |
| | 1993 066 00 59142 | 22,886 | -- | 22,886 | 22,886 | -- |
| | 1994 042 00 | 330,585 | -- | 330,585 | 330,585 | -- |
| | 1998 016 00 | 314,594 | -- | 314,594 | 314,594 | -- |
| | 2007 299 00 60985 | 259,038 | -- | 259,038 | 259,038 | -- |
| | 2007 404 00 | 43,238 | -- | 43,238 | 43,238 | -- |
| | 2008 718 00 | 20,100 | -- | 20,100 | 20,100 | -- |
| | 2010 035 00 | 218,730 | -- | 218,730 | 218,730 | -- |
| | 2011 004 00 | 111,154 | -- | 111,154 | 111,154 | -- |
| | 44552 | 168,058 | 1,640,025 | 1,808,083 | 1,808,083 | -- |
| | 56429021 0060620 | 431,133 | -- | 431,133 | 431,133 | -- |
| | 59270 | 82,332 | -- | 82,332 | 82,332 | -- |
| | 59445 1993 040 00 | 233,737 | -- | 233,737 | 233,737 | -- |
| | 59665 | 95,038 | -- | 95,038 | 95,038 | -- |
| | 60212 1993 066 00 | 772,684 | -- | 772,684 | 772,684 | -- |
| | 60326 1998 007 04 | 150,933 | -- | 150,933 | 150,933 | -- |
| | 60447 2011 004 00 | 175,680 | -- | 175,680 | 175,680 | -- |
| | 60629 2011 006 00 | 118,537 | -- | 118,537 | 118,537 | -- |
| | 60848 | 104,826 | -- | 104,826 | 104,826 | -- |
| | 62538 2011 004 00 | 753,450 | -- | 753,450 | 753,450 | -- |

*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, 2014 (continued)**

| Federal CFDA Number | Federal Funding Agencies and Program Titles | Contract Number | Direct Expenditures | Amounts Provided to Subrecipients | Total | Direct Awards | Indirect Awards |
|---|---|---|---|---|---|---|---|
| | | 62559 1988 053 04 | 441,048 | -- | 441,048 | 441,048 | -- |
| | | 62674 1988 053 08 | 146,960 | -- | 146,960 | 146,960 | -- |
| | | 62683 | 96,899 | -- | 96,899 | 96,899 | -- |
| | | 62872 2007 404 00 | 216,831 | -- | 216,831 | 216,831 | -- |
| | | 63090 2007 404 00 | 238,907 | -- | 238,907 | 238,907 | -- |
| | | 63178 1988 053 08 | 132,034 | -- | 132,034 | 132,034 | -- |
| | | 63186 | 1,137,864 | -- | 1,137,864 | 1,137,864 | -- |
| | | 63214 2007 402 00 | 70,771 | -- | 70,771 | 70,771 | -- |
| | | 63235 | 62,281 | -- | 62,281 | 62,281 | -- |
| | | 63237 1993 060 00 | 726,687 | -- | 726,687 | 726,687 | -- |
| | | 63378 | 868,986 | -- | 868,986 | 868,986 | -- |
| | | 63486 | 438,235 | -- | 438,235 | 438,235 | -- |
| | | 63516 | 463,588 | -- | 463,588 | 463,588 | -- |
| | | 63517 | 532,359 | -- | 532,359 | 532,359 | -- |
| | | 63615 | 187,566 | -- | 187,566 | 187,566 | -- |
| | | 63616 1996 040 00 | 33,520 | -- | 33,520 | 33,520 | -- |
| | | 64769 | 264,657 | -- | 264,657 | 264,657 | -- |
| | | 68396-02 | 47,107 | -- | 47,107 | -- | 47,107 |
| | | IGA 402 000 | 150,001 | -- | 150,001 | -- | 150,001 |
| | | PO 1276073 | 6,200 | -- | 6,200 | -- | 6,200 |
| **81.XXX** | Total Other Department of Energy Programs | | $ 14,019,277 | $ 1,640,025 | $ 15,659,302 | $ 13,354,013 | $ 2,305,289 |
| **Total** | **Department of Energy** | | **$ 16,223,302** | **$ 3,585,184** | **$ 19,808,486** | **$ 17,379,367** | **$ 2,429,119** |
| **Department of Education** | | | | | | | |
| **84.002** | Adult Education_Basic Grants to States | | $ 924,553 | $ 4,118,320 | $ 5,042,873 | $ 5,042,873 | $ -- |
| **84.010** | Title I Grants to Local Educational Agencies | | 2,097,146 | 142,172,633 | 144,269,779 | 144,269,779 | -- |
| **84.011** | Migrant Education_State Grant Program | | 973,725 | 9,181,570 | 10,155,295 | 10,155,295 | -- |
| **84.013** | Title I State Agency Program for Neglected and Delinquent Children and Youth | | 11,283 | 1,455,785 | 1,467,068 | 1,467,068 | -- |
| **84.015** | National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and International Studies Program and Foreign Language and Area Studies Fellowship Program | | 692,809 | -- | 692,809 | 692,809 | -- |
| **84.016** | Undergraduate International Studies and Foreign Language Programs | | 78,791 | -- | 78,791 | 78,791 | -- |
| **84.048** | Career and Technical Education_Basic Grants to States | | 1,613,877 | 10,952,788 | 12,566,665 | 12,566,665 | -- |
| **84.116** | Fund for the Improvement of Postsecondary Education | | 15,653 | -- | 15,653 | 1,184 | 14,469 |
| **84.126** | Rehabilitation Services_Vocational Rehabilitation Grants to States | | 47,710,942 | -- | 47,710,942 | 47,710,942 | -- |
| **84.129** | Rehabilitation Long_Term Training | | 356,003 | -- | 356,003 | 356,003 | -- |
| **84.141** | Migrant Education_High School Equivalency Program | | 461,724 | -- | 461,724 | 461,724 | -- |
| **84.144** | Migrant Education_Coordination Program | | 19,708 | 22,397 | 42,105 | 42,105 | -- |
| **84.160** | Training Interpreters for Individuals who are Deaf and Individuals who are Deaf-Blind | | 204,996 | 153,434 | 358,430 | 358,430 | -- |

| | | | | | | |
|---|---|---|---|---|---|---|
| **84.169** | Independent Living_State Grants | 479,558 | -- | 479,558 | 479,558 | -- |
| **84.177** | Rehabilitation Services_Independent Living Services for Older Individuals Who are Blind | 467,727 | -- | 467,727 | 467,727 | -- |
| **84.181** | Special Education_Grants for Infants and Families | 8,641,923 | 4,664,456 | 13,306,379 | 4,788,699 | 8,517,680 |
| **84.187** | Supported Employment Services for Individuals with the Most Significant Disabilities | 356,793 | -- | 356,793 | 356,793 | -- |
| **84.195** | Bilingual Education Professional Development | 224,112 | -- | 224,112 | 224,112 | -- |
| **84.196** | Education for Homeless Children and Youth | 173,877 | 449,215 | 623,092 | 623,092 | -- |
| **84.224** | Assistive Technology | 9,773 | 428,511 | 438,284 | 430,747 | 7,537 |
| **84.235** | Rehabilitation Services Demonstration and Training Programs | 771,950 | -- | 771,950 | 771,950 | -- |
| **84.265** | Rehabilitation Training_State Vocational Rehabilitation Unit In_Service Training | 68,422 | -- | 68,422 | 68,422 | -- |
| **84.287** | Twenty-First Century Community Learning Centers | 316,747 | 12,385,711 | 12,702,458 | 12,702,458 | -- |
| **84.299** | Indian Education-Special Programs for Indian Children | 392,739 | -- | 392,739 | 392,739 | -- |
| **84.305** | Education Research, Development and Dissemination | 48,864 | -- | 48,864 | 48,864 | -- |
| **84.323** | Special Education - State Personnel Development | 514,462 | 184,345 | 698,807 | 671,930 | 26,877 |
| **84.324** | Research in Special Education | 1,053,334 | 1,010,078 | 2,063,412 | 2,048,976 | 14,436 |
| **84.325** | Special Education - Personnel Development to Improve Services and Results for Children with Disabilities | 2,241,097 | 3,000 | 2,244,097 | 2,205,744 | 38,353 |
| **84.326** | Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities | 5,130,027 | 1,606,371 | 6,736,398 | 6,124,359 | 612,039 |
| **84.327** | Special Education_Educational Technology_Media and Materials for Individuals with Disabilities | 3,408 | -- | 3,408 | -- | 3,408 |
| **84.330** | Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants) | 314,301 | -- | 314,301 | 314,301 | -- |
| **84.334** | Gaining Early Awareness and Readiness for Undergraduate Programs | 2,335,806 | 371,229 | 2,707,035 | 2,707,035 | -- |
| **84.335** | Child Care Access Means Parents in School | 185,734 | -- | 185,734 | 185,734 | -- |
| **84.350** | Transition to Teaching | 152,296 | -- | 152,296 | 152,296 | -- |
| **84.357** | Reading First State Grants | 5 | -- | 5 | -- | 5 |
| **84.358** | Rural Education | 72,147 | 1,443,160 | 1,515,307 | 1,515,307 | -- |
| **84.365** | English Language Acquisition State Grants | 309,578 | 7,453,543 | 7,763,121 | 7,763,121 | -- |
| **84.366** | Mathematics and Science Partnerships | 118,025 | 1,050,950 | 1,168,975 | 1,168,975 | -- |
| **84.367** | Improving Teacher Quality State Grants | 1,122,284 | 20,876,044 | 21,998,328 | 21,944,371 | 53,957 |
| **84.368** | Grants for Enhanced Assessment Instruments | 1,648,827 | -- | 1,648,827 | 1,648,827 | -- |
| **84.369** | Grants for State Assessments and Related Activities | 6,213,223 | -- | 6,213,223 | 6,213,223 | -- |
| **84.378** | College Access Challenge Grant Program | 124,383 | -- | 124,383 | 124,383 | -- |
| **84.412** | Race to the Top – Early Learning Challenge | 1,158,412 | 1,174,734 | 2,333,146 | 2,333,146 | -- |
| **84.XXX** | Other Department of Education Programs | | | | | |
| | 00060313 | 118,502 | -- | 118,502 | 118,502 | -- |
| | 2401Q1 | 9,013 | -- | 9,013 | -- | 9,013 |
| | ED08CO0071 | 115,231 | -- | 115,231 | 115,231 | -- |
| **84.XXX** | Total Other Department of Education Programs | $ 242,746 | $ -- | $ 242,746 | $ 233,733 | $ 9,013 |
| **Total Department of Education** | | **$ 90,053,790** | **$ 221,158,274** | **$ 311,212,064** | **$ 301,914,290** | **$ 9,297,774** |

*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, 2014 (continued)**

| Federal CFDA Number | Federal Funding Agencies and Program Titles | Contract Number | Direct Expenditures | Amounts Provided to Subrecipients | Total | Direct Awards | Indirect Awards |
|---|---|---|---|---|---|---|---|
| **National Archives and Records Administration** | | | | | | | |
| **89.003** | National Historical Publications and Records Grants | | $ 74,196 | $ -- | $ 74,196 | $ 74,196 | $ -- |
| **Total National Archives and Records Administration** | | | **$ 74,196** | **$ --** | **$ 74,196** | **$ 74,196** | **$ --** |
| **Elections Assistance Commission** | | | | | | | |
| **90.401** | Help America Vote Act Requirements Payments | | $ 1,039,040 | $ 73,840 | $ 1,112,880 | $ 1,112,880 | $ -- |
| **Total Elections Assistance Commission** | | | **$ 1,039,040** | **$ 73,840** | **$ 1,112,880** | **$ 1,112,880** | **$ --** |
| **United States Institute of Peace** | | | | | | | |
| **91.001** | Annual Grant Competition | | $ 15,995 | $ -- | $ 15,995 | $ 15,995 | $ -- |
| **91.004** | Public Education for Peacebuilding Awards Program | | 1,803 | -- | 1,803 | 1,803 | -- |
| **Total United States Institute of Peace** | | | **$ 17,798** | **$ --** | **$ 17,798** | **$ 17,798** | **$ --** |
| **Department of Health and Human Services** | | | | | | | |
| **93.041** | Special Programs for the Aging_Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Exploitation | | $ 16,126 | $ 61,099 | $ 77,225 | $ 77,225 | $ -- |
| **93.042** | Special Programs for the Aging_Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals | | 298,825 | -- | 298,825 | 298,825 | -- |
| **93.043** | Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services | | -- | 258,568 | 258,568 | 258,568 | -- |
| **93.048** | Special Programs for the Aging_Title IV and Title II_Discretionary Projects | | 358,041 | 64,963 | 423,004 | 423,004 | -- |
| **93.051** | Alzheimer's Disease Demonstration Grants to States | | 20,027 | 123,006 | 143,033 | 143,033 | -- |
| **93.052** | National Family Caregiver Support, Title III, Part E | | 47,980 | 1,627,601 | 1,675,581 | 1,675,581 | -- |
| **93.069** | Public Health Emergency Preparedness | | 4,028,092 | 4,131,381 | 8,159,473 | 8,159,473 | -- |
| **93.070** | Environmental Public Health and Emergency Response | | 883,030 | 165,338 | 1,048,368 | 1,048,368 | -- |
| **93.071** | Medicare Enrollment Assistance Program | | -- | 66,838 | 66,838 | 66,838 | -- |
| **93.088** | Advancing System Improvements to Support Targets for Healthy People 2010 | | 67,804 | -- | 67,804 | 46,545 | 21,259 |
| **93.089** | Emergency System for Advance Registration of Volunteer Health Professionals | | (31,156) | 8,892 | (22,264) | (22,264) | -- |
| **93.090** | ARRA - Guardianship Assistance | | (6) | -- | (6) | (6) | -- |
| **93.090** | Guardianship Assistance | | | 6,536,993 | -- | 6,536,993 | 6,536,993 |
| **93.092** | Affordable Care Act (ACA) Personal Responsibility Education Program | | 278,712 | 312,725 | 591,437 | 591,437 | -- |
| **93.103** | Food and Drug Administration_Research | | 673,293 | -- | 673,293 | 673,293 | -- |
| **93.104** | Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) | | 147,382 | -- | 147,382 | -- | 147,382 |
| **93.110** | Maternal and Child Health Federal Consolidated Programs | | 116,818 | -- | 116,818 | 116,818 | -- |
| **93.116** | Project Grants and Cooperative Agreements for Tuberculosis Control Programs | | 441,238 | 119,060 | 560,298 | 560,298 | -- |

| | | | | | | |
|---|---|---|---|---|---|---|
| **93.127** | Emergency Medical Services for Children | 130,495 | -- | 130,495 | 130,495 | -- |
| **93.130** | Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices | 255,626 | -- | 255,626 | 255,626 | -- |
| **93.136** | Injury Prevention and Control Research and State and Community Based Programs | 1,009,781 | 193,871 | 1,203,652 | 1,203,652 | -- |
| **93.150** | Projects for Assistance in Transition from Homelessness (PATH) | 221,306 | 313,713 | 535,019 | 535,019 | -- |
| **93.161** | Health Program for Toxic Substances and Disease Registry | 154,507 | 20,830 | 175,337 | 175,337 | -- |
| **93.204** | Surveillance of Hazardous Substance Emergency Events | 19,628 | -- | 19,628 | 19,628 | -- |
| **93.217** | Family Planning_Services | 530,582 | 1,934,739 | 2,465,321 | 2,465,321 | -- |
| **93.235** | Affordable Care Act (ACA) Abstinence Education Program | 507,965 | -- | 507,965 | 507,965 | -- |
| **93.236** | Grants to States to Support Oral Health Workforce Activities | 283,758 | -- | 283,758 | 283,758 | -- |
| **93.240** | State Capacity Building | 356,772 | -- | 356,772 | 356,772 | -- |
| **93.243** | Substance Abuse and Mental Health Services_Projects of Regional and National Significance | 888,268 | 2,804,863 | 3,693,131 | 3,553,271 | 139,860 |
| **93.251** | Universal Newborn Hearing Screening | 331,693 | -- | 331,693 | 331,693 | -- |
| **93.256** | State Health Access Program | 501,266 | -- | 501,266 | 501,266 | -- |
| **93.262** | Occupational Safety and Health Program | 299,796 | 61,838 | 361,634 | 361,634 | -- |
| **93.268** | Immunization Cooperative Agreements | 42,553,145 | 55,611 | 42,608,756 | 42,608,756 | -- |
| **93.270** | Adult Viral Hepatitis Prevention and Control | 124,372 | -- | 124,372 | 124,372 | -- |
| **93.275** | Substance Abuse and Mental Health Services-Access to Recovery | 4,743,097 | -- | 4,743,097 | 4,743,097 | -- |
| **93.279** | Drug Abuse and Addiction Research Programs | (2) | -- | (2) | (2) | -- |
| **93.283** | Centers for Disease Control and Prevention_Investigations and Technical Assistance | 9,516,899 | 367,285 | 9,884,184 | 9,833,954 | 50,230 |
| **93.296** | State Partnership Grant Program to Improve Minority Health | 362 | 140,000 | 140,362 | 140,362 | -- |
| **93.414** | ARRA - State Primary Care Offices | 78,458 | -- | 78,458 | 78,458 | -- |
| **93.500** | Pregnancy Assistance Fund Program | 303,850 | 597,056 | 900,906 | 900,906 | -- |
| **93.505** | Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program | 2,657,716 | 2,210,567 | 4,868,283 | 4,868,283 | -- |
| **93.506** | ACA Nationwide Program for National and State Background Checks for Direct Patient Access Employees of Long Term Care Facilities and Providers | 1,525 | -- | 1,525 | 1,525 | -- |
| **93.507** | PPHF National Public Health Improvement Initiative | 456,158 | 45,337 | 501,495 | 501,495 | -- |
| **93.511** | Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review | 977,420 | -- | 977,420 | 977,420 | -- |
| **93.517** | Affordable Care Act – Aging and Disability Resource Center | 386,306 | 311,659 | 697,965 | 697,965 | -- |
| **93.519** | Affordable Care Act (ACA) – Consumer Assistance Program Grants | 223,836 | -- | 223,836 | 223,836 | -- |
| **93.521** | The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements | 2,544,565 | 50,355 | 2,594,920 | 2,594,920 | -- |
| **93.525** | State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges | 575,444 | -- | 575,444 | 575,444 | -- |
| **93.538** | Affordable Care Act - National Environmental Public Health Tracking Program-Network Implementation | 921,199 | -- | 921,199 | 921,199 | -- |

*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, 2014 (continued)**

| Federal CFDA Number | Federal Funding Agencies and Program Titles | Contract Number | Direct Expenditures | Amounts Provided to Subrecipients | Total | Direct Awards | Indirect Awards |
|---|---|---|---|---|---|---|---|
| **93.539** | Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds | | 584,917 | 334,870 | 919,787 | 919,787 | -- |
| **93.544** | The Patient Protection and Affordable Care Act of 2010 (ACA) (Affordable Care Act) authorizes Coordinated Chronic Disease Prevention and Health Promotion Program | | 226,425 | 166,070 | 392,495 | 392,495 | -- |
| **93.556** | Promoting Safe and Stable Families | | 3,441,637 | 576,435 | 4,018,072 | 4,018,072 | -- |
| **93.563** | Child Support Enforcement | | 39,953,641 | 8,708,975 | 48,662,616 | 48,662,616 | -- |
| **93.566** | Refugee and Entrant Assistance_State Administered Programs | | 3,680,332 | -- | 3,680,332 | 3,680,332 | -- |
| **93.568** | Low-Income Home Energy Assistance | | 962,112 | 34,054,141 | 35,016,253 | 35,016,253 | -- |
| **93.569** | Community Services Block Grant | | 273,316 | 4,771,617 | 5,044,933 | 5,044,933 | -- |
| **93.576** | Refugee and Entrant Assistance_Discretionary Grants | | 113,986 | -- | 113,986 | 113,986 | -- |
| **93.579** | U.S. Repatriation | | 899 | -- | 899 | 899 | -- |
| **93.584** | Refugee and Entrant Assistance_Targeted Assistance Grants | | 607,833 | -- | 607,833 | 607,833 | -- |
| **93.586** | State Court Improvement Program | | 484,656 | -- | 484,656 | 484,656 | -- |
| **93.587** | Promote the Survival and Continuing Vitality of Native American Languages | | 32,683 | -- | 32,683 | -- | 32,683 |
| **93.590** | Community-Based Child Abuse Prevention Grants | | 337,978 | -- | 337,978 | 337,978 | -- |
| **93.597** | Grants to States for Access and Visitation Programs | | 55,525 | 72,212 | 127,737 | 127,737 | -- |
| **93.599** | Chafee Education and Training Vouchers Program (ETV) | | 563,443 | -- | 563,443 | 563,443 | -- |
| **93.600** | Head Start | | 1,172,072 | -- | 1,172,072 | 1,172,072 | -- |
| **93.601** | Child Support Enforcement Demonstrations and Special Projects | | 45,259 | 5,532 | 50,791 | 50,791 | -- |
| **93.605** | Family Connection Grants | | 746,195 | -- | 746,195 | 746,195 | -- |
| **93.617** | Voting Access for Individuals with Disabilities_Grants to States | | 28,507 | 30,000 | 58,507 | 58,507 | -- |
| **93.624** | ACA - State Innovation Models: Funding for Model Design and Model Testing Assistance | | 7,738,060 | 391,835 | 8,129,895 | 8,129,895 | -- |
| **93.630** | Developmental Disabilities Basic Support and Advocacy Grants | | 1,062,293 | -- | 1,062,293 | 1,062,293 | -- |
| **93.632** | University Centers for Excellence in Developmental Disabilities Education, Research, and Service | | 451,500 | -- | 451,500 | 451,500 | -- |
| **93.643** | Children's Justice Grants to States | | 270,182 | -- | 270,182 | 270,182 | -- |
| **93.645** | Stephanie Tubbs Jones Child Welfare Services Program | | 4,315,503 | -- | 4,315,503 | 4,315,503 | -- |
| **93.648** | Child Welfare Research Training or Demonstration | | 456,690 | -- | 456,690 | -- | 456,690 |
| **93.652** | Adoption Opportunities | | 275,865 | -- | 275,865 | 275,865 | -- |
| **93.658** | ARRA - Foster Care_Title IV-E | | (63,487) | -- | (63,487) | (63,487) | -- |
| **93.658** | Foster Care_Title IV-E | | 80,161,146 | 655,273 | 80,816,419 | 80,816,419 | -- |
| **93.659** | ARRA - Adoption Assistance | | (838,063) | -- | (838,063) | (838,063) | -- |
| **93.659** | Adoption Assistance | | 27,875,764 | -- | 27,875,764 | 27,875,764 | -- |
| **93.667** | Social Services Block Grant | | 22,416,197 | 4,274,335 | 26,690,532 | 26,690,532 | -- |
| **93.669** | Child Abuse and Neglect State Grants | | 176,134 | -- | 176,134 | 176,134 | -- |
| **93.671** | Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services | | 5,678 | 1,266,821 | 1,272,499 | 1,272,499 | -- |
| **93.674** | Chafee Foster Care Independence Program | | 2,483,629 | -- | 2,483,629 | 2,483,629 | -- |

| | | | | | | |
|---|---|---|---|---|---|---|
| **93.701** | ARRA - Trans-NIH Recovery Act Research Support | 67,708 | -- | 67,708 | -- | 67,708 |
| **93.708** | ARRA - Head Start | (3,430) | -- | (3,430) | (3,430) | -- |
| **93.708** | Head Start | 398,719 | 145,152 | 543,871 | 543,871 | -- |
| **93.712** | ARRA - Immunization | (49,826) | -- | (49,826) | (49,826) | -- |
| **93.719** | ARRA - State Grants to Promote Health Information Technology | 787,324 | -- | 787,324 | 787,324 | -- |
| **93.723** | ARRA - Prevention and Wellness_State, Territories and Pacific Islands | (4,026) | -- | (4,026) | (4,026) | -- |
| **93.724** | ARRA - Prevention and Wellness_Communities Putting Prevention to Work Funding Opportunities Announcement (FOA) | 1,510 | 15,324 | 16,834 | 16,834 | -- |
| **93.733** | Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance – financed in part by the Prevention and Public Health Fund (PPHF) | 692,841 | -- | 692,841 | 692,841 | -- |
| **93.734** | Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs – financed by Prevention and Public Health Funds (PPHF) | 261,456 | 260,066 | 521,522 | 521,522 | -- |
| **93.735** | State Public Health Approaches for Ensuring Quitline Capacity – Funded in part by Prevention and Public Health Funds (PPHF) | 305,748 | -- | 305,748 | 305,748 | -- |
| **93.744** | PPHF: Breast and Cervical Cancer Screening Opportunities for States, Tribes and Territories solely financed by Prevention and Public Health Funds | 61,910 | -- | 61,910 | 61,910 | -- |
| **93.745** | PPHF: Health Care Surveillance/Health Statistics – Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by Prevention and Public Health Funds | (11,749) | -- | (11,749) | (11,749) | -- |
| **93.767** | Children's Health Insurance Program | 214,192,030 | -- | 214,192,030 | 214,192,030 | -- |
| **93.768** | Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities | 144,466 | -- | 144,466 | 144,466 | -- |
| **93.779** | Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations | 507,421 | 201,870 | 709,291 | 709,291 | -- |
| **93.791** | Money Follows the Person Rebalancing Demonstration | 527,926 | -- | 527,926 | 527,926 | -- |
| **93.796** | State Survey Certification of Health Care Providers and Suppliers (Title XIX) Medicaid | 2,145,560 | -- | 2,145,560 | 2,145,560 | -- |
| **93.855** | Allergy, Immunology and Transplantation Research | 18,877 | -- | 18,877 | 18,877 | -- |
| **93.859** | Biomedical Research and Research Training | 15,901 | -- | 15,901 | 15,901 | -- |
| **93.889** | National Bioterrorism Hospital Preparedness Program | 2,790,309 | 1,580,814 | 4,371,123 | 4,371,123 | -- |
| **93.917** | HIV Care Formula Grants | 4,746,123 | 1,358,137 | 6,104,260 | 6,104,260 | -- |
| **93.928** | Special Projects of National Significance | 345,397 | -- | 345,397 | 345,397 | -- |
| **93.938** | Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems | 13,041 | -- | 13,041 | 13,041 | -- |
| **93.940** | HIV Prevention Activities - Health Department Based | 1,324,350 | 1,052,881 | 2,377,231 | 2,377,231 | -- |
| **93.944** | Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance | 724,970 | 408,422 | 1,133,392 | 1,133,392 | -- |
| **93.945** | Assistance Programs for Chronic Disease Prevention and Control | 1,469,754 | 58,876 | 1,528,630 | 1,528,630 | -- |
| **93.946** | Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs | 99,094 | -- | 99,094 | 99,094 | -- |
| **93.958** | Block Grants for Community Mental Health Services | 1,808,535 | 3,521,399 | 5,329,934 | 5,329,934 | -- |

*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, 2014 (continued)**

| Federal CFDA Number | Federal Funding Agencies and Program Titles | Contract Number | Direct Expenditures | Amounts Provided to Subrecipients | Total | Direct Awards | Indirect Awards |
|---|---|---|---|---|---|---|---|
| **93.959** | Block Grants for Prevention and Treatment of Substance Abuse | | 4,122,425 | 18,401,113 | 22,523,538 | 22,523,538 | -- |
| **93.969** | PPHF Geriatric Education Centers | | 82,025 | -- | 82,025 | -- | 82,025 |
| **93.977** | Preventive Health Services_Sexually Transmitted Diseases Control Grants | | 374,857 | -- | 374,857 | 374,857 | -- |
| **93.991** | Preventive Health and Health Services Block Grant | | 428,422 | 86,304 | 514,726 | 514,726 | -- |
| **93.994** | Maternal and Child Health Services Block Grant to the States | | 3,459,894 | 4,255,325 | 7,715,219 | 7,715,219 | -- |
| **93.XXX** | Other Department of Health and Human Services Programs | | | | | | |
| | | 1265-49256 | 123,399 | -- | 123,399 | -- | 123,399 |
| | | HHSM500201100039C | (30,778) | -- | (30,778) | (30,778) | -- |
| **93.XXX** | Total Other Department of Health and Human Services Programs | | $ 92,621 | $ -- | $ 92,621 | $ (30,778) | $ 123,399 |
| **Total** | **Department of Health and Human Services** | | **$ 527,479,682** | **$ 102,700,994** | **$ 630,180,676** | **$ 629,059,440** | **$ 1,121,236** |
| **Corporation For National and Community Service** | | | | | | | |
| **94.003** | State Commissions | | $ 277,171 | $ -- | $ 277,171 | $ 277,171 | $ -- |
| **94.006** | AmeriCorps | | 362,698 | 2,451,014 | 2,813,712 | 2,813,820 | (108) |
| **94.007** | Program Development and Innovation Grants | | 13,983 | -- | 13,983 | 12,983 | 1,000 |
| **94.009** | Training and Technical Assistance | | 59,071 | -- | 59,071 | 59,071 | -- |
| **94.013** | Volunteers in Service to America | | 4,553 | -- | 4,553 | 4,553 | -- |
| **Total** | **Corporation For National and Community Service** | | **$ 717,476** | **$ 2,451,014** | **$ 3,168,490** | **$ 3,167,598** | **$ 892** |
| **Office of National Drug Control Policy Reauthorization Act of 2006** | | | | | | | |
| **95.001** | High Intensity Drug Trafficking Areas Program | | $ 1,732,853 | $ 1,394,534 | $ 3,127,387 | $ 3,127,387 | $ -- |
| **Total** | **Office of National Drug Control Policy Reauthorization Act of 2006** | | **$ 1,732,853** | **$ 1,394,534** | **$ 3,127,387** | **$ 3,127,387** | **$ --** |
| **Social Security Administration** | | | | | | | |
| **96.008** | Social Security_Work Incentives Planning and Assistance Program | | $ 20,291 | $ -- | $ 20,291 | $ 20,291 | $ -- |
| **Total** | **Social Security Administration** | | **$ 20,291** | **$ --** | **$ 20,291** | **$ 20,291** | **$ --** |
| **Department of Homeland Security** | | | | | | | |
| **97.012** | Boating Safety Financial Assistance | | $ 118,458 | $ 1,943,273 | $ 2,061,731 | $ 2,061,731 | $ -- |
| **97.023** | Community Assistance Program_State Support Services Element (CAP-SSSE) | | 123,223 | 20,327 | 143,550 | 143,550 | -- |
| **97.029** | Flood Mitigation Assistance | | (15) | 76,057 | 76,042 | 76,042 | -- |
| **97.036** | Disaster Grants - Public Assistance (Presidentially Declared) | | 553,611 | 10,038,960 | 10,592,571 | 10,592,571 | -- |
| **97.039** | Hazard Mitigation Grant | | 1,027,438 | 1,660,303 | 2,687,741 | 2,687,741 | -- |
| **97.041** | National Dam Safety Program | | 116,006 | -- | 116,006 | 116,006 | -- |
| **97.042** | Emergency Management Performance Grants | | 831,965 | 5,172,511 | 6,004,476 | 5,994,704 | 9,772 |
| **97.043** | State Fire Training Systems Grants | | 17,125 | -- | 17,125 | 17,125 | -- |
| **97.044** | Assistance to Firefighters Grant | | 2 | -- | 2 | 2 | -- |
| **97.045** | Cooperating Technical Partners | | 575,812 | -- | 575,812 | 575,812 | -- |
| **97.046** | Fire Management Assistance Grant | | 40,226,983 | -- | 40,226,983 | 40,226,983 | -- |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **97.047** | Pre-Disaster Mitigation | | 8,169 | | 242,669 | | 250,838 | | 250,838 | | -- |
| **97.052** | Emergency Operations Center | | 6,087 | | 473,891 | | 479,978 | | 479,978 | | -- |
| **97.056** | Port Security Grant Program | | 66,000 | | -- | | 66,000 | | 66,000 | | -- |
| **97.070** | Map Modernization Management Support | | 133,543 | | -- | | 133,543 | | 133,543 | | -- |
| **97.082** | Earthquake Consortium | | 16,437 | | -- | | 16,437 | | 16,437 | | -- |
| **Total Department of Homeland Security** | | **$** | **43,820,844** | **$** | **19,627,991** | **$** | **63,448,835** | **$** | **63,439,063** | **$** | **9,772** |
| **United States Agency for International Development** | | | | | | | | | | | |
| **98.001** | USAID Foreign Assistance for Programs Overseas | $ | 83,159 | $ | 16,500 | $ | 99,659 | $ | -- | $ | 99,659 |
| **98.XXX** | Other USAID Programs | | | | | | | | | | |
| | 0770-SO11-61 | | 90 | | -- | | 90 | | -- | | 90 |
| **98.XXX** | Total Other USAID Programs | $ | 90 | $ | -- | $ | 90 | $ | -- | $ | 90 |
| **Total United States Agency for International Development** | | **$** | **83,249** | **$** | **16,500** | **$** | **99,749** | **$** | **--** | **$** | **99,749** |
| **SNAP Cluster** | | | | | | | | | | | |
| **10.551** | ARRA - Supplemental Nutrition Assistance Program | $ | 3,147,263 | $ | -- | $ | 3,147,263 | $ | 3,147,263 | $ | -- |
| **10.551** | Supplemental Nutrition Assistance Program | | 1,181,087,923 | | -- | | 1,181,087,923 | | 1,181,087,923 | | -- |
| **10.561** | State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | | 70,330,292 | | -- | | 70,330,292 | | 70,330,292 | | -- |
| **Total SNAP Cluster** | | **$** | **1,254,565,478** | **$** | **--** | **$** | **1,254,565,478** | **$** | **1,254,565,478** | **$** | **--** |
| **Child Nutrition Cluster** | | | | | | | | | | | |
| **10.553** | School Breakfast Program | $ | 373,838 | $ | 33,938,167 | $ | 34,312,005 | $ | 34,312,005 | $ | -- |
| **10.555** | National School Lunch Program | | 766,040 | | 115,813,570 | | 116,579,610 | | 116,579,610 | | -- |
| **10.556** | Special Milk Program for Children | | -- | | 130,922 | | 130,922 | | 130,922 | | -- |
| **10.559** | Summer Food Service Program for Children | | 2,534,971 | | 6,081,187 | | 8,616,158 | | 8,616,158 | | -- |
| **Total Child Nutrition Cluster** | | **$** | **3,674,849** | **$** | **155,963,846** | **$** | **159,638,695** | **$** | **159,638,695** | **$** | **--** |
| **Food Distribution Cluster** | | | | | | | | | | | |
| **10.565** | Commodity Supplemental Food Program | $ | 14,442 | $ | 482,539 | $ | 496,981 | $ | 496,981 | $ | -- |
| **10.568** | Emergency Food Assistance Program (Administrative Costs) | | 81,755 | | 1,039,584 | | 1,121,339 | | 1,121,339 | | -- |
| **10.569** | Emergency Food Assistance Program (Food Commodities) | | -- | | 6,235,591 | | 6,235,591 | | 6,235,591 | | -- |
| **Total Food Distribution Cluster** | | **$** | **96,197** | **$** | **7,757,714** | **$** | **7,853,911** | **$** | **7,853,911** | **$** | **--** |
| **Food Service Schools and Roads Cluster** | | | | | | | | | | | |
| **10.665** | Schools and Roads_Grants to States | $ | 349,751 | $ | 60,778,160 | $ | 61,127,911 | $ | 60,778,160 | $ | 349,751 |
| **Total Food Service Schools and Roads Cluster** | | **$** | **349,751** | **$** | **60,778,160** | **$** | **61,127,911** | **$** | **60,778,160** | **$** | **349,751** |
| **Economic Development Cluster** | | | | | | | | | | | |
| **11.307** | Economic Adjustment Assistance | $ | 7,223,822 | $ | -- | $ | 7,223,822 | $ | 7,223,822 | $ | -- |
| **Total Economic Development Cluster** | | **$** | **7,223,822** | **$** | **--** | **$** | **7,223,822** | **$** | **7,223,822** | **$** | **--** |
| **CDBG - Entitlement Grants Cluster** | | | | | | | | | | | |
| **14.218** | Community Development Block Grants/Entitlement Grants | $ | 156,218 | $ | -- | $ | 156,218 | $ | -- | $ | 156,218 |
| **Total CDBG - Entitlement Grants Cluster** | | **$** | **156,218** | **$** | **--** | **$** | **156,218** | **$** | **--** | **$** | **156,218** |

*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, 2014 (continued)**

| Federal CFDA Number | Federal Funding Agencies and Program Titles | Contract Number | Direct Expenditures | Amounts Provided to Subrecipients | Total | Direct Awards | Indirect Awards |
|---|---|---|---|---|---|---|---|
| **CDBG - State Administered CDBG Cluster** | | | | | | | |
| **14.228** | Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii | | $ 428,684 | $ 11,447,486 | $ 11,876,170 | $ 11,876,170 | $ -- |
| **Total CDBG - State Administered CDBG Cluster** | | | **$ 428,684** | **$ 11,447,486** | **$ 11,876,170** | **$ 11,876,170** | **$ --** |
| **Fish and Wildlife Cluster** | | | | | | | |
| **15.605** | Sport Fish Restoration Program | | $ 6,141,788 | $ -- | $ 6,141,788 | $ 6,141,788 | $ -- |
| **15.611** | Wildlife Restoration and Basic Hunter Education | | 10,300,558 | 300 | 10,300,858 | 10,300,858 | -- |
| **Total Fish and Wildlife Cluster** | | | **$ 16,442,346** | **$ 300** | **$ 16,442,646** | **$ 16,442,646** | **$ --** |
| **JAG Program Cluster** | | | | | | | |
| **16.738** | Edward Byrne Memorial Justice Assistance Grant Program | | $ 769,609 | $ 2,724,463 | $ 3,494,072 | $ 3,144,363 | $ 349,709 |
| **16.803** | ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program_Grants to States and Territories | | 194,670 | 831,164 | 1,025,834 | 1,025,834 | -- |
| **16.803** | Edward Byrne Memorial Justice Assistance Grant (JAG) Program_Grants to States and Territories | | 88,561 | -- | 88,561 | 481 | 88,080 |
| **Total JAG Program Cluster** | | | **$ 1,052,840** | **$ 3,555,627** | **$ 4,608,467** | **$ 4,170,678** | **$ 437,789** |
| **Employment Service Cluster** | | | | | | | |
| **17.207** | Employment Service/Wagner-Peyser Funded Activities | | $ 15,791,484 | $ -- | $ 15,791,484 | $ 15,791,484 | $ -- |
| **17.801** | Disabled Veterans' Outreach Program (DVOP) | | 2,458,422 | -- | 2,458,422 | 2,458,422 | -- |
| **17.804** | Local Veterans' Employment Representative Program | | 303,112 | -- | 303,112 | 303,112 | -- |
| **Total Employment Service Cluster** | | | **$ 18,553,018** | **$ --** | **$ 18,553,018** | **$ 18,553,018** | **$ --** |
| **WIA Cluster** | | | | | | | |
| **17.258** | WIA Adult Program | | $ 772,071 | $ 8,742,311 | $ 9,514,382 | $ 9,514,382 | $ -- |
| **17.259** | WIA Youth Activities | | 531,190 | 9,876,001 | 10,407,191 | 10,407,191 | -- |
| **17.278** | WIA Dislocated Worker Formula Grants | | 1,878,072 | 9,558,227 | 11,436,299 | 11,436,299 | -- |
| **Total WIA Cluster** | | | **$ 3,181,333** | **$ 28,176,539** | **$ 31,357,872** | **$ 31,357,872** | **$ --** |
| **Highway Planning and Construction Cluster** | | | | | | | |
| **20.205** | ARRA - Highway Planning and Construction | | $ 58,569 | $ 3,260 | $ 61,829 | $ 61,829 | $ -- |
| **20.205** | Highway Planning and Construction | | 437,025,962 | 40,163,595 | 477,189,557 | 476,333,577 | 855,980 |
| **20.219** | Recreational Trails Program | | 350,038 | 1,302,350 | 1,652,388 | 1,652,388 | -- |
| **Total Highway Planning and Construction Cluster** | | | **$ 437,434,569** | **$ 41,469,205** | **$ 478,903,774** | **$ 478,047,794** | **$ 855,980** |
| **Federal Transit Cluster** | | | | | | | |
| **20.500** | Federal Transit Capital Investment Grants | | $ -- | $ 1,822,426 | $ 1,822,426 | $ 1,822,426 | $ -- |
| **20.507** | Federal Transit Formula Grants | | 1,968,040 | -- | 1,968,040 | 1,968,040 | -- |
| **Total Federal Transit Cluster** | | | **$ 1,968,040** | **$ 1,822,426** | **$ 3,790,466** | **$ 3,790,466** | **$ --** |

| | | | | | | |
|---|---|---|---|---|---|---|
| **Highway Safety Cluster** | | | | | | |
| **20.600** | State and Community Highway Safety | $ 1,713,460 | $ 967,042 | $ 2,680,502 | $ 2,578,890 | $ 101,612 |
| **20.601** | Alcohol Impaired Driving Countermeasures Incentive Grants I | 590,234 | 600,439 | 1,190,673 | 1,021,102 | 169,571 |
| **20.602** | Occupant Protection Incentive Grants | (129,731) | 143,681 | 13,950 | (21,603) | 35,553 |
| **20.609** | Safety Belt Performance Grants | 11,602 | 12,472 | 24,074 | 24,074 | -- |
| **20.610** | State Traffic Safety Information System Improvement Grants | 46,746 | 1,087,077 | 1,133,823 | 1,133,823 | -- |
| **20.612** | Incentive Grant Program to Increase Motorcyclist Safety | 5,000 | -- | 5,000 | 5,000 | -- |
| **20.613** | Child Safety and Child Booster Seats Incentive Grants | -- | 38,844 | 38,844 | 38,844 | -- |
| **Total Highway Safety Cluster** | | **$ 2,237,311** | **$ 2,849,555** | **$ 5,086,866** | **$ 4,780,130** | **$ 306,736** |
| **Transit Services Programs Cluster** | | | | | | |
| **20.513** | Enhanced Mobility of Seniors and Individuals with Disabilities | $ 8,028 | $ 10,363,056 | $ 10,371,084 | $ 10,371,084 | $ -- |
| **20.521** | New Freedom Program | -- | 61,561 | 61,561 | 61,561 | -- |
| **Total Transit Services Programs Cluster** | | **$ 8,028** | **$ 10,424,617** | **$ 10,432,645** | **$ 10,432,645** | **$ --** |
| **Clean Water State Revolving Fund Cluster** | | | | | | |
| **66.458** | ARRA - Capitalization Grants for Clean Water State Revolving Funds | $ -- | $ 84,176 | $ 84,176 | $ 84,176 | $ -- |
| **66.458** | Capitalization Grants for Clean Water State Revolving Funds | -- | 15,667,017 | 15,667,017 | 15,667,017 | -- |
| **Total Clean Water State Revolving Fund Cluster** | | **$ --** | **$ 15,751,193** | **$ 15,751,193** | **$ 15,751,193** | **$ --** |
| **Drinking Water State Revolving Fund Cluster** | | | | | | |
| **66.468** | ARRA - Capitalization Grants for Drinking Water State Revolving Funds | $ 6 | $ -- | $ 6 | $ 6 | $ -- |
| **66.468** | Capitalization Grants for Drinking Water State Revolving Funds | 3,500,707 | 5,113,499 | 8,614,206 | 8,614,206 | -- |
| **Total Drinking Water State Revolving Fund Cluster** | | **$ 3,500,713** | **$ 5,113,499** | **$ 8,614,212** | **$ 8,614,212** | **$ --** |
| **Special Education Cluster (IDEA)** | | | | | | |
| **84.027** | Special Education_Grants to States | $ 6,306,393 | $ 110,961,326 | $ 117,267,719 | $ 117,162,178 | $ 105,541 |
| **84.173** | Special Education_Preschool Grants | 182,420 | 2,977,611 | 3,160,031 | 3,160,031 | -- |
| **Total Special Education Cluster (IDEA)** | | **$ 6,488,813** | **$ 113,938,937** | **$ 120,427,750** | **$ 120,322,209** | **$ 105,541** |
| **TRIO Cluster** | | | | | | |
| **84.042** | TRIO_Student Support Services | $ 1,721,061 | $ -- | $ 1,721,061 | $ 1,721,061 | $ -- |
| **84.044** | TRIO_Talent Search | 283,579 | -- | 283,579 | 283,579 | -- |
| **84.047** | TRIO_Upward Bound | 226,147 | -- | 226,147 | 226,147 | -- |
| **84.217** | TRIO_McNair Post_Baccalaureate Achievement | 662,754 | -- | 662,754 | 662,754 | -- |
| **Total TRIO Cluster** | | **$ 2,893,541** | **$ --** | **$ 2,893,541** | **$ 2,893,541** | **$ --** |
| **Statewide Data Systems Cluster** | | | | | | |
| **84.384** | ARRA - Statewide Data Systems | $ 1,932,338 | $ 1,090,228 | $ 3,022,566 | $ 3,022,566 | $ -- |
| **Total Statewide Data Systems Cluster** | | **$ 1,932,338** | **$ 1,090,228** | **$ 3,022,566** | **$ 3,022,566** | **$ --** |

*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, 2014 (continued)**

| Federal CFDA Number | Federal Funding Agencies and Program Titles | Contract Number | Direct Expenditures | Amounts Provided to Subrecipients | Total | Direct Awards | Indirect Awards |
|---|---|---|---|---|---|---|---|
| **School Improvement Grants Cluster** | | | | | | | |
| **84.377** | School Improvement Grants | | $ 214,531 | $ 5,542,711 | $ 5,757,242 | $ 5,757,242 | $ -- |
| **84.388** | ARRA - School Improvement Grants | | 83,205 | 1,159,263 | 1,242,468 | 1,242,468 | -- |
| **Total School Improvement Grants Cluster** | | | **$ 297,736** | **$ 6,701,974** | **$ 6,999,710** | **$ 6,999,710** | **$ --** |
| **Aging Cluster** | | | | | | | |
| **93.044** | Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers | | $ 154,150 | $ 4,258,862 | $ 4,413,012 | $ 4,413,012 | $ -- |
| **93.045** | Special Programs for the Aging_Title III, Part C_Nutrition Services | | 121,821 | 6,784,459 | 6,906,280 | 6,906,280 | -- |
| **93.053** | Nutrition Services Incentive Program | | -- | 1,670,054 | 1,670,054 | 1,670,054 | -- |
| **Total Aging Cluster** | | | **$ 275,971** | **$ 12,713,375** | **$ 12,989,346** | **$ 12,989,346** | **$ --** |
| **TANF Cluster** | | | | | | | |
| **93.558** | Temporary Assistance for Needy Families | | $ 162,003,817 | $ 455,114 | $ 162,458,931 | $ 162,458,931 | $ -- |
| **Total TANF Cluster** | | | **$ 162,003,817** | **$ 455,114** | **$ 162,458,931** | **$ 162,458,931** | **$ --** |
| **CCDF Cluster** | | | | | | | |
| **93.575** | Child Care and Development Block Grant | | $ 23,556,976 | $ 4,762,875 | $ 28,319,851 | $ 28,319,851 | $ -- |
| **93.596** | Child Care Mandatory and Matching Funds of the Child Care and Development Fund | | 45,231,567 | -- | 45,231,567 | 45,231,567 | -- |
| **Total CCDF Cluster** | | | **$ 68,788,543** | **$ 4,762,875** | **$ 73,551,418** | **$ 73,551,418** | **$ --** |
| **Medicaid Cluster** | | | | | | | |
| **93.775** | State Medicaid Fraud Control Units | | $ 1,503,032 | $ -- | $ 1,503,032 | $ 1,503,032 | $ -- |
| **93.777** | State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare | | 3,901,287 | -- | 3,901,287 | 3,901,287 | -- |
| **93.778** | ARRA - Medical Assistance Program | | 29,073,201 | -- | 29,073,201 | 29,073,201 | -- |
| **93.778** | Medical Assistance Program | | 4,797,235,570 | -- | 4,797,235,570 | 4,797,128,337 | 107,233 |
| **Total Medicaid Cluster** | | | **$ 4,831,713,090** | **$ --** | **$ 4,831,713,090** | **$ 4,831,605,857** | **$ 107,233** |
| **Disability Insurance/SSI Cluster** | | | | | | | |
| **96.001** | Social Security_Disability Insurance | | $ 25,886,247 | $ -- | $ 25,886,247 | $ 25,886,247 | $ -- |
| **Total Disability Insurance/SSI Cluster** | | | **$ 25,886,247** | **$ --** | **$ 25,886,247** | **$ 25,886,247** | **$ --** |
| **Homeland Security Cluster** | | | | | | | |
| **97.008** | Non-Profit Security Program | | $ (45,892) | $ 5,377,066 | $ 5,331,174 | $ 5,377,066 | $ (45,892) |
| **97.053** | Citizens Community Resilience Innovation Challenge | | 16,145 | 39,882 | 56,027 | 56,027 | -- |
| **97.071** | Metropolitan Medical Response System | | -- | 101,270 | 101,270 | 101,270 | -- |
| **97.073** | State Homeland Security Program (SHSP) | | 1,637,990 | 3,106,193 | 4,744,183 | 4,717,928 | 26,255 |
| **Total Homeland Security Cluster** | | | **$ 1,608,243** | **$ 8,624,411** | **$ 10,232,654** | **$ 10,252,291** | **$ (19,637)** |

| | | | | | | |
|---|---|---|---|---|---|---|
| **Student Financial Assistance Programs** | | | | | | |
| **84.007** | Federal Supplemental Educational Opportunity Grants | $ 3,981,243 | $ -- | $ 3,981,243 | $ 3,981,243 | $ -- |
| **84.033** | Federal Work-Study Program | 4,578,779 | -- | 4,578,779 | 4,578,111 | 668 |
| **84.038** | Federal Perkins Loan Program-Federal Capital Contributions | 9,387,245 | -- | 9,387,245 | 9,387,245 | -- |
| **84.063** | Federal Pell Grant Program | 128,662,591 | -- | 128,662,591 | 128,662,591 | -- |
| **84.268** | Federal Direct Student Loans | 559,950,165 | -- | 559,950,165 | 559,950,165 | -- |
| **84.379** | Teacher Education Assistance for College and Higher Education Grants (TEACH Grants) | 1,363,882 | -- | 1,363,882 | 1,363,882 | -- |
| **84.408** | Postsecondary Education Scholarships for Veteran's Dependents | 3,811 | -- | 3,811 | 3,811 | -- |
| **Total** | **Student Financial Assistance Programs** | **$ 707,927,716** | **$ --** | **$ 707,927,716** | **$ 707,927,048** | **$ 668** |
| **Research and Development Cluster** | | | | | | |
| **Research and Development – Department of Agriculture** | | | | | | |
| **10.001** | Agricultural Research Basic and Applied Research | $ 2,475,583 | $ 10,125 | $ 2,485,708 | $ 2,261,099 | $ 224,609 |
| **10.025** | Plant and Animal Disease, Pest Control, and Animal Care | 50,455 | -- | 50,455 | 39,764 | 10,691 |
| **10.156** | Federal-State Marketing Improvement Program | 40,618 | -- | 40,618 | 40,618 | -- |
| **10.170** | Specialty Crop Block Grant Program - Farm Bill | 20,624 | -- | 20,624 | -- | 20,624 |
| **10.200** | Grants for Agricultural Research, Special Research Grants | 886,692 | 52,182 | 938,874 | 479,379 | 459,495 |
| **10.203** | Payments to Agricultural Experiment Stations Under the Hatch Act | 3,933,904 | -- | 3,933,904 | 3,933,904 | -- |
| **10.206** | Grants for Agricultural Research Competitive Research Grants | (6,128) | -- | (6,128) | 25,432 | (31,560) |
| **10.207** | Animal Health and Disease Research | 70,141 | -- | 70,141 | 70,141 | -- |
| **10.210** | Higher Education-Graduate Fellowships Grant Program | 164,331 | -- | 164,331 | 145,827 | 18,504 |
| **10.215** | Sustainable Agriculture Research and Education | 165,195 | -- | 165,195 | 63,905 | 101,290 |
| **10.217** | Higher Education-Institution -Challenge Grants Program | 23,051 | -- | 23,051 | -- | 23,051 |
| **10.219** | Biotechnology Risk Assessment Research | 100,172 | -- | 100,172 | 100,172 | -- |
| **10.220** | Higher Education Multicultural Scholars Program | 119,101 | -- | 119,101 | 119,101 | -- |
| **10.250** | Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations | 12,579 | 2,041 | 14,620 | 14,620 | -- |
| **10.255** | Research Innovation and Development Grants in Economic (RIDGE) | 1,274 | -- | 1,274 | -- | 1,274 |
| **10.290** | Agricultural Market and Economic Research | 31,118 | -- | 31,118 | 31,118 | -- |
| **10.303** | Integrated Programs | 242,221 | 13,370 | 255,591 | 155,623 | 99,968 |
| **10.304** | Homeland Security Agricultural | 39,886 | -- | 39,886 | 14,011 | 25,875 |
| **10.305** | International Science and Education Grants | 25,532 | -- | 25,532 | 25,532 | -- |
| **10.307** | Organic Agriculture Research and Extension Initiative | 941,555 | 337,192 | 1,278,747 | 1,030,422 | 248,325 |
| **10.309** | Specialty Crop Research Initiative | 1,251,482 | 668,840 | 1,920,322 | 1,403,000 | 517,322 |
| **10.310** | Agriculture and Food Research Initiative (AFRI) | 8,210,658 | 431,712 | 8,642,370 | 4,984,482 | 3,657,888 |
| **10.311** | Beginning Farmer and Rancher Development Program | 100,356 | 6,522 | 106,878 | 111,499 | (4,621) |
| **10.312** | Biomass Research and Development Initiative Competitive Grants Program (BRDI) | 41,974 | -- | 41,974 | -- | 41,974 |
| **10.320** | Sun Grant Program | 35,080 | 77,196 | 112,276 | 112,276 | -- |
| **10.450** | Crop Insurance | 1,095,217 | -- | 1,095,217 | 1,095,217 | -- |
| **10.500** | Cooperative Extension Service | 601,313 | 2,750 | 604,063 | 525,855 | 78,208 |
| **10.558** | Child and Adult Care Food Program | 6,637 | -- | 6,637 | 6,637 | -- |
| **10.652** | Forestry Research | 172,771 | 3,288 | 176,059 | 154,727 | 21,332 |
| **10.664** | Cooperative Forestry Assistance | 40,245 | 22,488 | 62,733 | 62,733 | -- |

*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, 2014 (continued)**

| Federal CFDA Number | Federal Funding Agencies and Program Titles | Contract Number | Direct Expenditures | Amounts Provided to Subrecipients | Total | Direct Awards | Indirect Awards |
|---|---|---|---|---|---|---|---|
| **10.675** | Urban and Community Forestry Program | | 89,810 | -- | 89,810 | 89,810 | -- |
| **10.680** | Forest Health Protection | | 105,246 | -- | 105,246 | 105,022 | 224 |
| **10.688** | ARRA - Wildland Fire Management | | 102,405 | -- | 102,405 | 97,622 | 4,783 |
| **10.868** | Rural Energy for America Program | | 39,649 | -- | 39,649 | 39,649 | -- |
| **10.902** | Soil and Water Conservation | | (34,496) | 150,051 | 115,555 | 115,555 | -- |
| **10.903** | Soil Survey | | 34,107 | -- | 34,107 | 9,116 | 24,991 |
| **10.907** | Snow Survey and Water Supply Forecasting | | 316,079 | -- | 316,079 | 316,079 | -- |
| **10.912** | Environmental Quality Incentives Program | | 25,861 | -- | 25,861 | 25,861 | -- |
| **10.921** | Conservation Security Program | | (11) | -- | (11) | (11) | -- |
| **10.XXX** | Other Department of Agriculture Programs | | | | | | |
| | | 01-12-OSU | 8,644 | -- | 8,644 | -- | 8,644 |
| | | 08-CR-11061500-033 | (157) | -- | (157) | (157) | -- |
| | | 08-JV-11261952-502 PNW | 8,789 | -- | 8,789 | 8,789 | -- |
| | | 08-JV-11261953-492 PNW | 870 | -- | 870 | 870 | -- |
| | | 08-JV-11261967-084 PNW | 9,155 | -- | 9,155 | 9,155 | -- |
| | | 09-CA-11261952-030 PNW | 99,034 | -- | 99,034 | 99,034 | -- |
| | | 09-CA-11261953-022 PNW | 59,487 | -- | 59,487 | 59,487 | -- |
| | | 09-CR-11061800-035 | 7,997 | -- | 7,997 | 7,997 | -- |
| | | 09-CR-11061800-039 | 114 | -- | 114 | 114 | -- |
| | | 09-CR-11061800-050 | 8,627 | -- | 8,627 | 8,627 | -- |
| | | 09-CS-11050650-021 | 22,276 | -- | 22,276 | 22,276 | -- |
| | | 09-JV-11221611-264 | 59,465 | -- | 59,465 | 59,465 | -- |
| | | 09-JV-11261935-008 PNW | 10,500 | -- | 10,500 | 10,500 | -- |
| | | 09-JV-11261952-012 PNW | 62,324 | -- | 62,324 | 62,324 | -- |
| | | 09-JV-11261952-014PNW | 63,234 | -- | 63,234 | 63,234 | -- |
| | | 09-JV-11261952-031 PNW | 115,439 | -- | 115,439 | 115,439 | -- |
| | | 09-JV-11261952-048 PNW | 68,816 | -- | 68,816 | 68,816 | -- |
| | | 09-JV-11261952-051 PNW | 108,133 | -- | 108,133 | 108,133 | -- |
| | | 09-JV-11261952-065 PNW | 6,907 | -- | 6,907 | 6,907 | -- |
| | | 09-JV-11261953-063 PNW | 46,519 | -- | 46,519 | 46,519 | -- |
| | | 09-JV-11261955-044 PNW | 7,398 | -- | 7,398 | 7,398 | -- |
| | | 09-JV-11261957-021 PNW | 16,949 | -- | 16,949 | 16,949 | -- |
| | | 09-JV-11261957-037 PNW | 4,471 | -- | 4,471 | 4,471 | -- |
| | | 09-JV-11261975-070 PNW | 29,972 | -- | 29,972 | 29,972 | -- |
| | | 09-JV-11261976-015 PNW | 139,343 | -- | 139,343 | 139,343 | -- |
| | | 09-JV-11261985-050 PNW | 50,131 | -- | 50,131 | 50,131 | -- |
| | | 09-JV-11272138-030 | 5,202 | -- | 5,202 | 5,202 | -- |
| | | 10-CR-11221633-217 | (8) | -- | (8) | (8) | -- |
| | | 10-CS-11221632-281 | 228,570 | -- | 228,570 | 228,570 | -- |
| | | 10-JV-11221635-242 | 1,370 | -- | 1,370 | 1,370 | -- |
| | | 10-JV-11242309-084 | 104,481 | -- | 104,481 | 104,481 | -- |
| | | 10-JV11242309-116 | 25,558 | -- | 25,558 | 25,558 | -- |

| | | | | | |
|---|---|---|---|---|---|
| 10-JV-11261900-058 PNW | 35,631 | -- | 35,631 | 35,631 | -- |
| 10-JV-11261952-078 | 115,957 | -- | 115,957 | 115,957 | -- |
| 10-JV-11261952-085 PNW | 2,016 | -- | 2,016 | 2,016 | -- |
| 10-JV-11261952-104 PNW | 5,279 | -- | 5,279 | 5,279 | -- |
| 10-JV-11261953-015 PNW | 8,803 | -- | 8,803 | 8,803 | -- |
| 10-JV-11261953-021 PNW | 161,655 | -- | 161,655 | 161,655 | -- |
| 10-JV-11261953-023 PNW | 48,934 | -- | 48,934 | 48,934 | -- |
| 10-JV-11261953-035 PNW | 27,461 | -- | 27,461 | 27,461 | -- |
| 10-JV-11261953-043 PNW | 90,842 | -- | 90,842 | 90,842 | -- |
| 10-JV-11261953-062 PNW | 12,074 | -- | 12,074 | 12,074 | -- |
| 10-JV-11261953-067 PNW | 14,199 | -- | 14,199 | 14,199 | -- |
| 10-JV-1126-1953-091 | 47,925 | -- | 47,925 | 47,925 | -- |
| 10-JV-11261955-018 PNW | 24,566 | -- | 24,566 | 24,566 | -- |
| 10-JV-11261955-053 PNW | 20,065 | -- | 20,065 | 20,065 | -- |
| 10-JV-11261957-094 | 73,048 | -- | 73,048 | 73,048 | -- |
| 10-JV-11261976-082 PNW | 19,791 | -- | 19,791 | 19,791 | -- |
| 10-JV-11261991-055 PNW | 37,585 | -- | 37,585 | 37,585 | -- |
| 10-JV-11272138-066 | (425) | -- | (425) | (425) | -- |
| 11-8130-0043-CA | (1) | -- | (1) | (1) | -- |
| 11-JV-11111129-137 | 76,028 | -- | 76,028 | 76,028 | -- |
| 11-JV-11221635-139 | 13,707 | -- | 13,707 | 13,707 | -- |
| 11-JV-11221636-190 | 24,061 | -- | 24,061 | 24,061 | -- |
| 11-JV-11242305-110 | 117,621 | -- | 117,621 | 117,621 | -- |
| 11-JV-11261952-027 PNW | 155,352 | -- | 155,352 | 155,352 | -- |
| 11-JV-11261952-029 | 63,554 | -- | 63,554 | 63,554 | -- |
| 11-JV-11261952-033 PNW | 12,638 | -- | 12,638 | 12,638 | -- |
| 11-JV-11261952-054 PNW | 37,338 | -- | 37,338 | 37,338 | -- |
| 11-JV-11261952-078 | 165,906 | -- | 165,906 | 165,906 | -- |
| 11-JV-11261952-088 PNW | 95,611 | -- | 95,611 | 95,611 | -- |
| 11-JV-11261953-069 | 11,937 | -- | 11,937 | 11,937 | -- |
| 11-JV-11261953-074 PNW | 47,531 | -- | 47,531 | 47,531 | -- |
| 11-JV-11261955-076 | 9,784 | -- | 9,784 | 9,784 | -- |
| 11-JV-11261955-085 | 12,322 | -- | 12,322 | 12,322 | -- |
| 11-JV-11261959-091 PNW | 97,127 | -- | 97,127 | 97,127 | -- |
| 11-JV-11261967-064 | 16,638 | -- | 16,638 | 16,638 | -- |
| 11-JV-11261975-080 | 23,531 | -- | 23,531 | 23,531 | -- |
| 11-JV-11261976-101 | 174,421 | -- | 174,421 | 174,421 | -- |
| 12-7453-0854-CA | 6,795 | -- | 6,795 | 6,795 | -- |
| 12-8130-0043-CA | 8,170 | -- | 8,170 | 8,170 | -- |
| 12-CA-11060600-014 | 62,823 | 390 | 63,213 | 63,213 | -- |
| 12-CR-11061800-024 | 15,646 | -- | 15,646 | 15,646 | -- |
| 12-CS-11061000-030 | 344 | -- | 344 | 344 | -- |
| 12-DG-11261944-093 | 13,076 | -- | 13,076 | 13,076 | -- |
| 12-JV-11221632-066 | 38,560 | -- | 38,560 | 38,560 | -- |
| 12-JV-11261904-019 | 16,098 | -- | 16,098 | 16,098 | -- |
| 12-JV-11261904-027 | 32,497 | -- | 32,497 | 32,497 | -- |

*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, 2014 (continued)**

| Federal CFDA Number | Federal Funding Agencies and Program Titles | Contract Number | Direct Expenditures | Amounts Provided to Subrecipients | Total | Direct Awards | Indirect Awards |
|---|---|---|---|---|---|---|---|
| | | 12-JV-11261927-094 | 22,415 | -- | 22,415 | 22,415 | -- |
| | | 12-JV-11261952-013 | 43,823 | -- | 43,823 | 43,823 | -- |
| | | 12-JV-11261952-037 | 35,287 | -- | 35,287 | 35,287 | -- |
| | | 12-JV-11261953-011 | 12,274 | -- | 12,274 | 12,274 | -- |
| | | 12-JV-11261959-057 | 131,237 | -- | 131,237 | 131,237 | -- |
| | | 12-JV-11261962-048 | 54,728 | -- | 54,728 | 54,728 | -- |
| | | 12-JV-11261967-033 | 63,464 | -- | 63,464 | 63,464 | -- |
| | | 12-JV-11261975-014 | 167,068 | -- | 167,068 | 167,068 | -- |
| | | 12-JV-11261975-092 | 9,103 | -- | 9,103 | 9,103 | -- |
| | | 12-JV-11261979-047 | 35,939 | -- | 35,939 | 35,939 | -- |
| | | 12-JV-11261979-050 | 44,336 | -- | 44,336 | 44,336 | -- |
| | | 12-JV-11261979-062 | 64,488 | -- | 64,488 | 64,488 | -- |
| | | 12-JV-11261979-083 | 1,307 | -- | 1,307 | 1,307 | -- |
| | | 12-JV-11261987-010 | 52,596 | -- | 52,596 | 52,596 | -- |
| | | 12-JV-11261989-051 | 68,973 | -- | 68,973 | 68,973 | -- |
| | | 12-JV-11272139-050 | 42,893 | -- | 42,893 | 42,893 | -- |
| | | 13-7453-0854-CA | 85,255 | -- | 85,255 | 85,255 | -- |
| | | 13-8130-0043-CA | 35,000 | -- | 35,000 | 35,000 | -- |
| | | 13-8130-0304-CA | 22,049 | -- | 22,049 | 22,049 | -- |
| | | 13-8130-0310-CA | 56,166 | -- | 56,166 | 56,166 | -- |
| | | 13-CR-11261900-095 | 6,309 | -- | 6,309 | 6,309 | -- |
| | | 13-CR-11261952-036 | 102,627 | -- | 102,627 | 102,627 | -- |
| | | 13-CS-11011600-047 | 8,022 | -- | 8,022 | 8,022 | -- |
| | | 13-CS-11083601-004 | 1,246 | -- | 1,246 | 1,246 | -- |
| | | 13-JV-11261952-034 | 38,959 | -- | 38,959 | 38,959 | -- |
| | | 13-JV-11261952-038 | 3,789 | -- | 3,789 | 3,789 | -- |
| | | 13-JV-11261952-042 | 95,076 | -- | 95,076 | 95,076 | -- |
| | | 13-JV-11261952-047 | 20,212 | -- | 20,212 | 20,212 | -- |
| | | 13-JV-11261952-048 | 28,996 | -- | 28,996 | 28,996 | -- |
| | | 13-JV-11261953-006 | 60,882 | -- | 60,882 | 60,882 | -- |
| | | 13-JV-11261953-026 PNW | 126,843 | -- | 126,843 | 126,843 | -- |
| | | 13-JV-11261953-051 | 32,314 | -- | 32,314 | 32,314 | -- |
| | | 13-JV-11261957-065 | 44,479 | -- | 44,479 | 44,479 | -- |
| | | 13-JV-11261959-075 PNW | 315,465 | -- | 315,465 | 315,465 | -- |
| | | 13-JV-11261975-081 | 3,487 | -- | 3,487 | 3,487 | -- |
| | | 13-JV-11261985-074 PNW | 795 | -- | 795 | 795 | -- |
| | | 14-JV-11261976-014 | 7,647 | -- | 7,647 | 7,647 | -- |
| | | 2007 CIPF | 10,945 | -- | 10,945 | 10,945 | -- |
| | | 2009-65107-05928 | 122,954 | -- | 122,954 | 122,954 | -- |
| | | 2010-1591 | (2,972) | -- | (2,972) | -- | (2,972) |
| | | 2012-CA-11062754-002 | 34,390 | -- | 34,390 | 34,390 | -- |
| | | 2012-JV-11261955-056 | 25,265 | -- | 25,265 | 25,265 | -- |

| | | | | | | |
|---|---|---|---|---|---|---|
| | 2012-JV-11261975-054 | 5,382 | -- | 5,382 | 5,382 | -- |
| | 2012-JV-11261985-073 | 4,326 | -- | 4,326 | 4,326 | -- |
| | 2013-1117 | 266,576 | -- | 266,576 | 266,576 | -- |
| | 2013-1498 | 29,060 | -- | 29,060 | -- | 29,060 |
| | 2013-2768 | 4,301 | -- | 4,301 | -- | 4,301 |
| | 2013-CR-11061000-011 | 187,014 | -- | 187,014 | 187,014 | -- |
| | 2013-JV-11261953-011 | 19,854 | -- | 19,854 | 19,854 | -- |
| | 20718 | 4,314 | -- | 4,314 | -- | 4,314 |
| | 68-0436-2-146 | 70,504 | -- | 70,504 | 70,504 | -- |
| | 68-7482-10-533 | 11,157 | -- | 11,157 | 11,157 | -- |
| | 802 | 20,266 | -- | 20,266 | -- | 20,266 |
| | C0475A | 15,665 | -- | 15,665 | 15,665 | -- |
| | J1730A | 183,541 | -- | 183,541 | -- | 183,541 |
| | L10PX03036 | 19,875 | -- | 19,875 | 19,875 | -- |
| | MO-OR-0436-2001 | 10,676 | -- | 10,676 | 10,676 | -- |
| | NFS 09-CR-11060102-037 | 15,631 | -- | 15,631 | 15,631 | -- |
| | NFS 11-CR-11062756-019 | 1,072,484 | -- | 1,072,484 | 1,072,484 | -- |
| | NFS 12-CR-11062754-017 | 156,586 | -- | 156,586 | 156,586 | -- |
| | NFS 13-CR-11062754-031 | 21,073 | -- | 21,073 | 21,073 | -- |
| | NFS13-CR-11062754-024 | 19,335 | -- | 19,335 | 19,335 | -- |
| | ORFO--4/24/13-01-AA | 3,301 | -- | 3,301 | -- | 3,301 |
| | PO 4500044530 | 9,662 | -- | 9,662 | 9,662 | -- |
| | Z0005B | 23,669 | -- | 23,669 | 23,669 | -- |
| | Z0007B | 208 | -- | 208 | 208 | -- |
| | Z0029B | 17,164 | -- | 17,164 | 17,164 | -- |
| | Z0038B | 17,252 | -- | 17,252 | 17,252 | -- |
| | Z0047A | 3,984 | -- | 3,984 | 3,984 | -- |
| **10.XXX** | Total Other Department of Agriculture Programs | $ 7,823,122 | $ 390 | $ 7,823,512 | $ 7,573,057 | $ 250,455 |
| **Research and Development – Department of Commerce** | | | | | | |
| **11.008** | NOAA Mission-Related Education Awards | 28,718 | -- | 28,718 | 28,718 | -- |
| **11.012** | Integrated Ocean Observing System (IOOS) | 1,052,555 | -- | 1,052,555 | -- | 1,052,555 |
| **11.307** | Economic Adjustment Assistance | 240,254 | -- | 240,254 | 4,632 | 235,622 |
| **11.312** | Research and Evaluation Program | 105,669 | 107,768 | 213,437 | 213,437 | -- |
| **11.417** | Sea Grant Support | 2,263,012 | 77,361 | 2,340,373 | 2,307,006 | 33,367 |
| **11.419** | Coastal Zone Management Administration Awards | 155,614 | -- | 155,614 | -- | 155,614 |
| **11.420** | Coastal Zone Management Estuarine Research Reserves | 2,463 | -- | 2,463 | 2,463 | -- |
| **11.431** | Climate and Atmospheric Research | 1,342,916 | 154,447 | 1,497,363 | 1,484,597 | 12,766 |
| **11.432** | National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes | 2,436,510 | 50,384 | 2,486,894 | 2,405,023 | 81,871 |
| **11.439** | Marine Mammal Data Program | 104,888 | -- | 104,888 | 104,888 | -- |
| **11.440** | Environmental Sciences, Applications, Data, and Education | 859,726 | -- | 859,726 | 680,488 | 179,238 |
| **11.452** | Unallied Industry Projects | 4,146 | -- | 4,146 | 4,146 | -- |
| **11.460** | Special Oceanic and Atmospheric Projects | 62,924 | -- | 62,924 | 62,924 | -- |
| **11.463** | Habitat Conservation | 29,001 | -- | 29,001 | 29,000 | -- |
| **11.468** | Applied Meteorological Research | 34,409 | -- | 34,409 | 34,409 | -- |

*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, 2014 (continued)**

| Federal CFDA Number | Federal Funding Agencies and Program Titles | Contract Number | Direct Expenditures | Amounts Provided to Subrecipients | Total | Direct Awards | Indirect Awards |
|---|---|---|---|---|---|---|---|
| **11.469** | Congressionally Identified Awards and Projects | | 13,188 | -- | 13,188 | -- | 13,188 |
| **11.472** | Unallied Science Program | | 285,093 | -- | 285,093 | 38,741 | 246,352 |
| **11.473** | Coastal Services Center | | (205) | -- | (205) | -- | (205) |
| **11.478** | Center for Sponsored Coastal Ocean Research_Coastal Ocean Program | | 276,696 | -- | 276,696 | 276,696 | -- |
| **11.481** | Educational Partnership Program | | 277,264 | -- | 277,264 | -- | 277,264 |
| **11.557** | ARRA - Broadband Technology Opportunities Program (BTOP) | | 72,417 | 176,145 | 248,562 | 248,562 | -- |
| **11.557** | Broadband Technology Opportunities Program (BTOP) | | 19,494 | -- | 19,494 | 19,494 | -- |
| **11.609** | Measurement and Engineering Research and Standards | | 25,848 | -- | 25,848 | 25,848 | -- |
| **11.XXX** | Other Department of Commerce Programs | | | | | | |
| | | 2014-835 / PO-CIE-13-Samp | 14,764 | -- | 14,764 | -- | 14,764 |
| | | F0769A | 13,214 | -- | 13,214 | -- | 13,214 |
| | | IPA 1311 | 139,036 | -- | 139,036 | 139,036 | -- |
| | | U0947A | 5,376 | -- | 5,376 | -- | 5,376 |
| | | X0158A | 21,598 | -- | 21,598 | -- | 21,598 |
| | | X0158C | 14,100 | -- | 14,100 | -- | 14,100 |
| **11.XXX** | Total Other Department of Commerce Programs | | $ 208,088 | $ -- | $ 208,088 | $ 139,036 | $ 69,052 |
| **Research and Development – Department of Defense** | | | | | | | |
| **12.107** | Navigation Projects | | 19,116 | -- | 19,116 | -- | 19,116 |
| **12.114** | Collaborative Research and Development | | 34,664 | -- | 34,664 | 34,664 | -- |
| **12.300** | Basic and Applied Scientific Research | | 6,465,523 | 444,280 | 6,909,803 | 5,843,358 | 1,066,445 |
| **12.351** | Basic Scientific Research - Combating Weapons of Mass Destruction | | (1,885) | -- | (1,885) | -- | (1,885) |
| **12.420** | Military Medical Research and Development | | 1,528,911 | 161,541 | 1,690,452 | 1,626,884 | 63,568 |
| **12.431** | Basic Scientific Research | | 368,663 | -- | 368,663 | 75,007 | 293,656 |
| **12.630** | Basic, Applied, and Advanced Research in Science and Engineering | | 94,290 | -- | 94,290 | -- | 94,290 |
| **12.800** | Air Force Defense Research Sciences Program | | 620,613 | -- | 620,613 | 479,751 | 140,862 |
| **12.900** | Language Grant Program | | 125,823 | -- | 125,823 | -- | 125,823 |
| **12.910** | Research and Technology Development | | 994,307 | 226,640 | 1,220,947 | 616,426 | 604,521 |
| **12.XXX** | Other Department of Defense Programs | | | | | | |
| | | 116984 | 81,858 | -- | 81,858 | -- | 81,858 |
| | | 119254 | 82,494 | -- | 82,494 | -- | 82,494 |
| | | 123-000022 | 213,410 | -- | 213,410 | -- | 213,410 |
| | | 12-SUBC-440-0000254797 | 647 | -- | 647 | -- | 647 |
| | | 13-BGCA-Army-OSU | 142,347 | -- | 142,347 | -- | 142,347 |
| | | 13-SUBC-440-0000277815 | 46,259 | -- | 46,259 | -- | 46,259 |
| | | 14-SUBC-440-0000300419 | 29,601 | -- | 29,601 | -- | 29,601 |
| | | 1723-S4 | 177,418 | -- | 177,418 | -- | 177,418 |
| | | 2012-2039-01 | 149,909 | -- | 149,909 | -- | 149,909 |
| | | 2013-1693 | (1) | -- | (1) | -- | (1) |
| | | 2691-ARM-1S/OSU | 56,096 | -- | 56,096 | -- | 56,096 |

| | | | | | | |
|---|---|---|---|---|---|---|
| | 2797 | 11,750 | 59,399 | 71,149 | -- | 71,149 |
| | 2914 | 38 | -- | 38 | -- | 38 |
| | 3002962241 | 15,063 | -- | 15,063 | -- | 15,063 |
| | 39730-001 through 39730-007 | 26,631 | -- | 26,631 | -- | 26,631 |
| | 5185-007-50-000/N000173-11-C- | 75,019 | -- | 75,019 | -- | 75,019 |
| | 691994 | 85,510 | -- | 85,510 | -- | 85,510 |
| | AFR 03-101/OS-01 | 63,924 | -- | 63,924 | -- | 63,924 |
| | APL 109717 CLIN M5D02 | 73,717 | -- | 73,717 | -- | 73,717 |
| | CW1935437 | 91,447 | -- | 91,447 | -- | 91,447 |
| | FA9453-13-C-0274 | 64,375 | 6,750 | 71,125 | 71,125 | -- |
| | H98230-08-C-0329 | 76,382 | -- | 76,382 | 76,382 | -- |
| | HR0011-11-C-0074 | (56) | -- | (56) | (56) | -- |
| | IB1303-A | 18,306 | -- | 18,306 | -- | 18,306 |
| | IPA-13-0012 | 15,030 | -- | 15,030 | 15,030 | -- |
| | KG112-UO-2 | 243,049 | -- | 243,049 | -- | 243,049 |
| | N39430-14-C-1435 | 69,558 | -- | 69,558 | 69,558 | -- |
| | N62583-09-C-0109 | 2,888 | -- | 2,888 | 2,888 | -- |
| | P308393/D12PC00435 | (37,716) | 29,197 | (8,519) | -- | (8,519) |
| | PO 10083638 | 359,011 | -- | 359,011 | -- | 359,011 |
| | RM107A | (37,226) | -- | (37,226) | (37,226) | -- |
| | RM107B | (229) | -- | (229) | (229) | -- |
| | RM108A | (30,907) | -- | (30,907) | (30,907) | -- |
| | RM108B | (27,050) | -- | (27,050) | (27,050) | -- |
| | S12-08-OSU | 34,296 | -- | 34,296 | -- | 34,296 |
| | SA-ICEII-OSU-03 | 25,583 | -- | 25,583 | -- | 25,583 |
| | V0645A | 3,803 | -- | 3,803 | -- | 3,803 |
| | W9127N12-2-0006 | 4,634 | -- | 4,634 | 4,634 | -- |
| | W9127N-14-2-0005 | 9,502 | -- | 9,502 | 9,502 | -- |
| | W912DW-12-C-0028 | 106,767 | -- | 106,767 | 106,767 | -- |
| | W912EF-13-C-0008 | 93,498 | 59,352 | 152,850 | 152,850 | -- |
| | W912EF-14-C-0003 | 208,720 | 43,195 | 251,915 | 251,915 | -- |
| | W912HQ-11-C-0006 | 171,071 | 258,307 | 429,378 | 429,378 | -- |
| | W912HQ-11-C-0049 | 492,001 | 165,505 | 657,506 | 657,506 | -- |
| | W912HQ-12-C-0004 | 233,995 | 100,874 | 334,869 | 334,869 | -- |
| | W912HZ-13-2-0001 | 1,735,420 | 324,228 | 2,059,648 | 2,059,648 | -- |
| **12.XXX** | Total Other Department of Defense Programs | $ 5,257,842 | $ 1,046,807 | $ 6,304,649 | $ 4,146,584 | $ 2,158,065 |
| **Research and Development – Department of Housing and Urban Development** | | | | | | |
| **14.881** | Moving to Work Demonstration Program | 2,536 | -- | 2,536 | -- | 2,536 |
| **14.XXX** | Other Department of Housing and Urban Development | | | | | |
| | H-21646 RG | 41,844 | -- | 41,844 | 41,844 | -- |
| **14.XXX** | Total Other Department of Housing and Urban Development | $ 41,844 | $ -- | $ 41,844 | $ 41,844 | $ -- |

*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, 2014 (continued)**

| Federal CFDA Number | Federal Funding Agencies and Program Titles | Contract Number | Direct Expenditures | Amounts Provided to Subrecipients | Total | Direct Awards | Indirect Awards |
|---|---|---|---|---|---|---|---|
| **Research and Development – Department of the Interior** | | | | | | | |
| **15.224** | Cultural Resource Management | | 140,797 | -- | 140,797 | 140,797 | -- |
| **15.225** | Recreation Resource Management | | 695 | -- | 695 | 695 | -- |
| **15.228** | National Fire Plan - Wildland Urban Interface Community Fire Assistance | | 3,409 | -- | 3,409 | 3,409 | -- |
| **15.230** | Invasive and Noxious Plant Management | | 22,740 | -- | 22,740 | 22,740 | -- |
| **15.231** | Fish, Wildlife and Plant Conservation Resource Management | | 481,477 | -- | 481,477 | 481,477 | -- |
| **15.232** | Wildland Fire Research and Studies Program | | 201,379 | -- | 201,379 | 201,379 | -- |
| **15.233** | Forests and Woodlands Resource Management | | 44,992 | -- | 44,992 | 44,992 | -- |
| **15.234** | Secure Rural Schools and Community Self-Determination | | 17,105 | -- | 17,105 | 17,105 | -- |
| **15.236** | Environmental Quality and Protection Resource Management | | 47,024 | 8,426 | 55,450 | 55,450 | -- |
| **15.238** | Challenge Cost Share | | 42,600 | -- | 42,600 | 42,600 | -- |
| **15.421** | Alaska Coastal Marine Institute | | 4,713 | -- | 4,713 | -- | 4,713 |
| **15.423** | Bureau of Ocean Energy Management (BOEM) Environmental Studies Program (ESP) | | 410,800 | -- | 410,800 | 384,089 | 26,711 |
| **15.517** | Fish and Wildlife Coordination Act | | 442,405 | -- | 442,405 | 442,405 | -- |
| **15.608** | Fish and Wildlife Management Assistance | | 57,884 | -- | 57,884 | 57,884 | -- |
| **15.649** | Service Training and Technical Assistance (Generic Training) | | 29,667 | -- | 29,667 | 29,667 | -- |
| **15.650** | Research Grants (Generic) | | 91,895 | -- | 91,895 | 91,895 | -- |
| **15.652** | Undesirable/Noxious Plant Species | | (902) | -- | (902) | (902) | -- |
| **15.655** | Migratory Bird Monitoring, Assessment and Conservation | | 62,736 | -- | 62,736 | 62,736 | -- |
| **15.657** | Endangered Species Conservation - Recovery Implementation Funds | | 85,476 | -- | 85,476 | 85,476 | -- |
| **15.664** | Fish and Wildlife Coordination and Assistance Programs | | 9,569 | -- | 9,569 | 9,569 | -- |
| **15.669** | Cooperative Landscape Conservation | | 7,362 | -- | 7,362 | 7,362 | -- |
| **15.673** | Wildlife Without Borders – Critically Endangered Animal Conservation Fund | | 1,373 | -- | 1,373 | 1,373 | -- |
| **15.805** | Assistance to State Water Resources Research Institutes | | 146,086 | -- | 146,086 | 146,086 | -- |
| **15.807** | Earthquake Hazards Research Grants | | 171,433 | -- | 171,433 | 171,433 | -- |
| **15.808** | U.S. Geological Survey_Research and Data Collection | | 1,264,704 | 23,507 | 1,288,211 | 1,270,650 | 17,561 |
| **15.812** | Cooperative Research Units Program | | 383,330 | -- | 383,330 | 383,330 | -- |
| **15.820** | National Climate Change and Wildlife Science Center | | 549,912 | 390,990 | 940,902 | 940,902 | -- |
| **15.904** | Historic Preservation Fund Grants-In-Aid | | 36,510 | -- | 36,510 | 36,510 | -- |
| **15.915** | Technical Preservation Services | | 136,315 | -- | 136,315 | 136,315 | -- |
| **15.945** | Cooperative Research and Training Programs - Resources of the National Park System | | 612,792 | -- | 612,792 | 603,838 | 8,954 |
| **15.XXX** | Other Department of the Interior Programs | | | | | | |
| | | 13-PG-40-1179/13-PG-40-1180 | 24,500 | -- | 24,500 | 24,500 | -- |
| | | 2014-2146 | 2,500 | -- | 2,500 | 2,500 | -- |
| | | 248045 | 972 | -- | 972 | -- | 972 |
| | | 248050 | 14,447 | -- | 14,447 | -- | 14,447 |
| | | 248055 | (1,933) | -- | (1,933) | -- | (1,933) |

| | | | | | | |
|---|---|---|---|---|---|---|
| | F13PX02154 | 5,000 | -- | 5,000 | 5,000 | -- |
| | G10AC00702 | 409,876 | 315,679 | 725,555 | 725,555 | -- |
| | G12PX00614 | 11,159 | -- | 11,159 | 11,159 | -- |
| | G12PX01031 | 11,280 | -- | 11,280 | 11,280 | -- |
| | GS09T13BHD0052 | 556,423 | -- | 556,423 | 556,423 | -- |
| | GS286A | 35,371 | -- | 35,371 | 35,371 | -- |
| | GS286B | 48,106 | -- | 48,106 | 48,106 | -- |
| | H8W07060001 / P10AC00405 | 33,424 | -- | 33,424 | 33,424 | -- |
| | H8W07060001 / P10AC00485 | 89,915 | -- | 89,915 | 89,915 | -- |
| | H8W07060001 J8W07090011 | 121,147 | -- | 121,147 | 121,147 | -- |
| | H8W07060001 J8W07100006 | 27,945 | -- | 27,945 | 27,945 | -- |
| | H8W07060001 J8W07100051 | 4,041 | -- | 4,041 | 4,041 | -- |
| | H8W07060001/P10AC00484 | 72,642 | -- | 72,642 | 72,642 | -- |
| | H8W07060001/P10AC00563 | (30) | -- | (30) | (30) | -- |
| | H8W07060001/P10AC00565 | 23,199 | -- | 23,199 | 23,199 | -- |
| | H8W07060001J8W07080022 | 889 | -- | 889 | 889 | -- |
| | J8W07090016/P09AC00268 | 50,377 | -- | 50,377 | 50,377 | -- |
| | J8W07100012/P10AC00407 | 99,554 | -- | 99,554 | 99,554 | -- |
| | J8W07100029 / P10AC00567 | 62,347 | -- | 62,347 | 62,347 | -- |
| | L0177A | 8,225 | -- | 8,225 | 8,225 | -- |
| | L0178A | 6,186 | -- | 6,186 | 6,186 | -- |
| | L10AC20520 | 3,484 | -- | 3,484 | 3,484 | -- |
| | L11PX02055 | 13,415 | -- | 13,415 | 13,415 | -- |
| | L13PX00969 | 18,716 | -- | 18,716 | 18,716 | -- |
| | P13PX00710 | 7,791 | -- | 7,791 | 7,791 | -- |
| | PO 14-PG-40-1154/55/57 | 11,416 | -- | 11,416 | 11,416 | -- |
| | R10PC40037 | (44) | -- | (44) | (44) | -- |
| | TASK J8W07080013/P08AC00187 | 17,899 | -- | 17,899 | 17,899 | -- |
| | TASK J8W07080020 | 10,643 | -- | 10,643 | 10,643 | -- |
| | US-OR-201-1 | 108 | -- | 108 | -- | 108 |
| | US-WA-122-4 | 42,356 | -- | 42,356 | -- | 42,356 |
| **15.XXX** | Total Other Department of the Interior Programs | $ 1,843,346 | $ 315,679 | $ 2,159,025 | $ 2,103,075 | $ 55,950 |
| **Research and Development – Department of Justice** | | | | | | |
| **16.541** | Part E - Developing, Testing and Demonstrating Promising New Programs | 532,736 | 56,447 | 589,183 | 589,183 | -- |
| **16.548** | Title V_ Delinquency Prevention Program | | 80,210 | 40,891 | 121,101 | 121,101 |
| **16.726** | Juvenile Mentoring Program | | 286,560 | 2,670 | 289,230 | 69,996 |
| **Research and Development – Department of Labor** | | | | | | |
| **17.268** | H-1B Job Training Grants | | 99,197 | -- | 99,197 | -- |
| **17.XXX** | Other Department of Labor Programs | | | | | |
| | 2013-1911 | 8,915 | -- | 8,915 | -- | 8,915 |
| **17.XXX** | Total Other Department of Labor Programs | $ 8,915 | $ -- | $ 8,915 | $ -- | $ 8,915 |

*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, 2014 (continued)**

| Federal CFDA Number | Federal Funding Agencies and Program Titles | Contract Number | Direct Expenditures | Amounts Provided to Subrecipients | Total | Direct Awards | Indirect Awards |
|---|---|---|---|---|---|---|---|
| **Research and Development – Department of State** | | | | | | | |
| **19.401** | Academic Exchange Programs_Scholars | | (442) | -- | (442) | -- | (442) |
| **19.415** | Professional and Cultural Exchange Programs - Citizen Exchanges | | 246,100 | 9,904 | 256,004 | 256,004 | -- |
| **19.501** | Public Diplomacy Programs for Afghanistan and Pakistan | | 162,979 | -- | 162,979 | 162,979 | -- |
| **Research and Development – Department of Transportation** | | | | | | | |
| **20.109** | Air Transportation Centers of Excellence | | 55,936 | -- | 55,936 | 55,936 | -- |
| **20.205** | Highway Planning and Construction | | (8,304) | 51,175 | 42,871 | -- | 42,871 |
| **20.507** | Federal Transit Formula Grants | | 34,738 | -- | 34,738 | -- | 34,738 |
| **20.514** | Public Transportation Research | | (86) | -- | (86) | (86) | -- |
| **20.701** | University Transportation Centers Program | | 3,715,376 | 198,280 | 3,913,656 | 2,990,586 | 923,070 |
| **20.761** | Biobased Transportation Research | | 388,528 | 281,477 | 670,005 | 670,005 | -- |
| **20.XXX** | Other Department of Transportation Programs | | | | | | |
| | | 12SUBS-440-0000250200 | 10,570 | -- | 10,570 | -- | 10,570 |
| | | 13-C-AJFE-OSU-01 | 2,798 | -- | 2,798 | 2,798 | -- |
| | | 13KJSK0014 | 48,751 | 26,742 | 75,493 | (1) | 75,494 |
| | | 39426 | 79,018 | -- | 79,018 | -- | 79,018 |
| | | 65A0497 | 30,459 | -- | 30,459 | -- | 30,459 |
| | | DTFR53-11-C-00013 | 3,386 | -- | 3,386 | 3,386 | -- |
| | | GCA6766 | 93,996 | -- | 93,996 | -- | 93,996 |
| | | HR 15-44 | 50,401 | 38,145 | 88,546 | -- | 88,546 |
| | | HR-03-99 | 5,250 | 28,382 | 33,632 | (1) | 33,633 |
| | | Mueller-DTFH64-12-G-00048 | 583 | -- | 583 | 583 | -- |
| | | NCHRP-161 | 40,280 | -- | 40,280 | -- | 40,280 |
| | | SUB0000413 HR 14-29 | 35,906 | 18,278 | 54,184 | -- | 54,184 |
| | | TCRP A-40/SUB0000436 | 29,452 | 26,648 | 56,100 | -- | 56,100 |
| | | TCRPC-20 | 151,152 | 18,756 | 169,908 | -- | 169,908 |
| | | Z0049A | 17,575 | -- | 17,575 | 17,575 | -- |
| **20.XXX** | Total Other Department of Transportation Programs | | $ 599,577 | $ 156,951 | $ 756,528 | $ 24,340 | $ 732,188 |
| **Research and Development – Office of Personnel Management** | | | | | | | |
| **27.011** | Intergovernmental Personnel Act (IPA) Mobility Program | | 138,733 | -- | 138,733 | 138,733 | -- |
| **Research and Development – Department of National Aeronautics and Space Administration** | | | | | | | |
| **43.001** | Science | | 2,933,554 | 191,272 | 3,124,826 | 2,407,492 | 717,334 |
| **43.002** | Aeronautics | | 162,613 | -- | 162,613 | -- | 162,613 |
| **43.007** | Space Operations | | 48,420 | -- | 48,420 | 48,420 | -- |
| **43.008** | Education | | 124,095 | -- | 124,095 | 96,686 | 27,409 |
| **43.009** | Cross Agency Support | | 77,595 | 62,830 | 140,425 | 140,425 | -- |

| | | | | | | |
|---|---|---|---|---|---|---|
| **43.XXX** | Other NASA programs | | | | | |
| | | 11DHK055 | 58,457 | -- | 58,457 | -- | 58,457 |
| | | 1453508 | 1,545 | -- | 1,545 | -- | 1,545 |
| | | 1469950 | 69,938 | -- | 69,938 | -- | 69,938 |
| | | 1475568 | 28,291 | -- | 28,291 | -- | 28,291 |
| | | 1495237 | 33,563 | -- | 33,563 | -- | 33,563 |
| | | 1990036-299774 | 46,081 | -- | 46,081 | -- | 46,081 |
| | | 2013-2691 | 22,948 | -- | 22,948 | -- | 22,948 |
| | | 702013 | 59,909 | -- | 59,909 | -- | 59,909 |
| | | INNX10AH81G | (401) | -- | (401) | (401) | -- |
| | | NNA11AC01G | 1,276 | -- | 1,276 | 1,276 | -- |
| | | NNX08AR37G | 156,188 | -- | 156,188 | 156,188 | -- |
| | | NNX08AR40G | 8,046 | -- | 8,046 | 8,046 | -- |
| | | NNX09AK30G | 47,080 | 16,118 | 63,198 | 63,198 | -- |
| | | NNX09AK88G | 77,112 | -- | 77,112 | 77,112 | -- |
| | | NNX09AL30G | 97,354 | -- | 97,354 | 97,354 | -- |
| | | NNX09AN92H | 1,224 | -- | 1,224 | 1,224 | -- |
| | | NNX09AP66A | 7,069 | -- | 7,069 | 7,069 | -- |
| | | NNX09AR39G | 11,491 | -- | 11,491 | 11,491 | -- |
| | | NNX10AE91G | 28,582 | -- | 28,582 | 28,582 | -- |
| | | NNX10AK68H | 467,977 | 17,735 | 485,712 | 485,712 | -- |
| | | NNX10AO92G | 294,373 | 5,408 | 299,781 | 299,781 | -- |
| | | NNX10AO93G | 92,222 | 69,008 | 161,230 | 161,230 | -- |
| | | NNX10AO98G | 432,132 | -- | 432,132 | 432,132 | -- |
| | | NNX10AP79G | 107,171 | 9,133 | 116,304 | 116,304 | -- |
| | | NNX10AR15G | 148,469 | -- | 148,469 | 148,469 | -- |
| | | NNX10AT70G | 402,879 | 59,024 | 461,903 | 461,903 | -- |
| | | NNX10AT82A | 79,506 | 4,318 | 83,824 | 83,824 | -- |
| | | RSA 1492265 | 22,500 | -- | 22,500 | -- | 22,500 |
| | | Y88256 | 135,451 | -- | 135,451 | -- | 135,451 |
| **43.XXX** | Total Other NASA programs | | $ 2,938,433 | $ 180,744 | $ 3,119,177 | $ 2,640,494 | $ 478,683 |
| **Research and Development – National Endowment for the Humanities** | | | | | | | |
| **45.024** | Promotion of the Arts_Grants to Organizations and Individuals | | 7,500 | 7,500 | 15,000 | 15,000 | -- |
| **45.160** | Promotion of the Humanities_Fellowships and Stipends | | (6,701) | -- | (6,701) | (6,701) | -- |
| **45.161** | Promotion of the Humanities_Research | | (7,569) | -- | (7,569) | -- | (7,569) |
| **45.163** | Promotion of the Humanities_Professional Development | | 45,232 | -- | 45,232 | 45,232 | -- |
| **Research and Development – Institute of Museum and Library Services** | | | | | | | |
| **45.312** | National Leadership Grants | | 360,150 | -- | 360,150 | 353,875 | 6,275 |
| **Research and Development – National Science Foundation** | | | | | | | |
| **47.041** | Engineering Grants | | 5,931,444 | 94,624 | 6,026,068 | 4,478,733 | 1,547,335 |
| **47.049** | Mathematical and Physical Sciences | | 10,453,062 | 770,639 | 11,223,701 | 11,045,451 | 178,250 |
| **47.050** | Geosciences | | 25,375,987 | 2,935,723 | 28,311,710 | 21,610,980 | 6,700,730 |

*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, 2014 (continued)**

| Federal CFDA Number | Federal Funding Agencies and Program Titles | Contract Number | Direct Expenditures | Amounts Provided to Subrecipients | Total | Direct Awards | Indirect Awards |
|---|---|---|---|---|---|---|---|
| **47.070** | Computer and Information Science and Engineering | | 6,312,406 | 231,417 | 6,543,823 | 6,428,801 | 115,022 |
| **47.074** | Biological Sciences | | 8,189,435 | 710,564 | 8,899,999 | 7,757,434 | 1,142,565 |
| **47.075** | Social, Behavioral, and Economic Sciences | | 978,185 | 121,206 | 1,099,391 | 1,089,722 | 9,669 |
| **47.076** | Education and Human Resources | | 5,129,862 | 202,332 | 5,332,194 | 4,749,751 | 582,443 |
| **47.078** | Polar Programs | | 1,716,121 | 59,250 | 1,775,371 | 1,622,740 | 152,631 |
| **47.079** | Office of International and Integrative Activities | | 373,308 | 408,033 | 781,341 | 735,875 | 45,466 |
| **47.080** | Office of Cyberinfrastructure | | 748,277 | -- | 748,277 | 481,336 | 266,941 |
| **47.082** | ARRA - Trans-NSF Recovery Act Research Support | | 883,184 | 148,382 | 1,031,566 | 1,011,654 | 19,912 |
| **47.XXX** | Other National Science Foundation Programs | | | | | | |
| | | 2013-2648 | 20,000 | -- | 20,000 | -- | 20,000 |
| | | J1763A | 7,629 | -- | 7,629 | -- | 7,629 |
| | | J1901A | 1,204 | -- | 1,204 | -- | 1,204 |
| | | PO 2011-173 OSU | 21,917 | -- | 21,917 | -- | 21,917 |
| | | PO T347A11 | 8,943 | -- | 8,943 | -- | 8,943 |
| | | PO T349A11 | 53,399 | -- | 53,399 | -- | 53,399 |
| | | PO T349B11 | 53,744 | -- | 53,744 | -- | 53,744 |
| | | PO T350A11 | 9,688 | -- | 9,688 | -- | 9,688 |
| | | PO T351A11 | 15,876 | -- | 15,876 | -- | 15,876 |
| | | SAF-13-03 | 25,220 | -- | 25,220 | -- | 25,220 |
| | | SAF-13-04 | 29,965 | -- | 29,965 | -- | 29,965 |
| | | T333A11 | 14,963 | -- | 14,963 | -- | 14,963 |
| | | T334A11 | 398 | -- | 398 | -- | 398 |
| | | T337B11 | 4,737 | -- | 4,737 | -- | 4,737 |
| | | T341A11 | 37,775 | -- | 37,775 | -- | 37,775 |
| | | T341B11 | 54,426 | -- | 54,426 | -- | 54,426 |
| | | T344A11 | 20,375 | -- | 20,375 | -- | 20,375 |
| | | T344B11 | 75,272 | -- | 75,272 | -- | 75,272 |
| | | U0910A | 2,000 | -- | 2,000 | -- | 2,000 |
| **47.XXX** | Total Other National Science Foundation Programs | | $ 457,531 | $ -- | $ 457,531 | $ -- | $ 457,531 |
| **Research and Development – Department of Veterans Affairs** | | | | | | | |
| **64.XXX** | Other Department of Veterans Affairs Programs | | | | | | |
| | | 648C24008 | 18,684 | -- | 18,684 | 18,684 | -- |
| **64.XXX** | Total Other Department of Veterans Affairs Programs | | $ 18,684 | $ -- | $ 18,684 | $ 18,684 | $ -- |
| **Research and Development – Environmental Protection Agency** | | | | | | | |
| **66.041** | Climate Showcase Communities Grant Program | | 42,750 | -- | 42,750 | -- | 42,750 |
| **66.123** | Puget Sound Action Agenda: Technical Investigations and Implementation Assistance Program | | 53,956 | 50,328 | 104,284 | -- | 104,284 |
| **66.461** | Regional Wetland Program Development Grants | | 81,364 | 15,580 | 96,944 | 96,944 | -- |
| **66.469** | Great Lakes Program | | 131,821 | -- | 131,821 | -- | 131,821 |

| | | | | | | |
|---|---|---|---|---|---|---|
| **66.509** | Science to Achieve Results (STAR) Research Program | 729,709 | 20,066 | 749,775 | 736,736 | 13,039 |
| **66.510** | Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development | 2,856 | -- | 2,856 | 2,856 | -- |
| **66.514** | Science to Achieve Results (STAR) Fellowship Program | 62,944 | -- | 62,944 | 62,944 | -- |
| **66.516** | P3 Award: National Student Design Competition for Sustainability | 43,032 | -- | 43,032 | 43,032 | -- |
| **66.708** | Pollution Prevention Grants Program | 12,785 | -- | 12,785 | 12,785 | -- |
| **66.716** | Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies | 862,949 | 8,689 | 871,638 | 808,092 | 63,546 |
| **66.XXX** | Other Environmental Protection Agency Programs | | | | | |
| | 2011-2051 | (291) | -- | (291) | -- | (291) |
| | 4783-RFA09-1/09-4 | 9,226 | -- | 9,226 | -- | 9,226 |
| | EP-14-H-000177 | 29,577 | -- | 29,577 | 29,577 | -- |
| | HQ-596-13-15 | 82,218 | -- | 82,218 | 82,218 | -- |
| | V0559A | 36,347 | -- | 36,347 | -- | 36,347 |
| **66.XXX** | Total Other Environmental Protection Agency Programs | $ 157,077 | $ -- | $ 157,077 | $ 111,795 | $ 45,282 |
| **Research and Development – Nuclear Regulatory Commission** | | | | | | |
| **77.006** | U. S. Nuclear Regulatory Commission Nuclear Education Grant Program | 378,033 | -- | 378,033 | 378,033 | -- |
| **77.008** | U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program | 91,157 | -- | 91,157 | 91,157 | -- |
| **77.XXX** | Other Nuclear Regulatory Commission Programs | | | | | |
| | NRC-HQ-11-C-04-0011 | 43,860 | -- | 43,860 | 43,860 | -- |
| **77.XXX** | Total Other Nuclear Regulatory Commission Programs | $ 43,860 | $ -- | $ 43,860 | $ 43,860 | $ -- |
| **Research and Development – Department of Energy** | | | | | | |
| **81.049** | ARRA - Office of Science Financial Assistance Program | 30,227 | -- | 30,227 | 30,227 | -- |
| **81.049** | Office of Science Financial Assistance Program | 5,290,099 | 539,328 | 5,829,427 | 5,566,855 | 262,572 |
| **81.057** | University Coal Research | 163,341 | -- | 163,341 | 163,341 | -- |
| **81.079** | Regional Biomass Energy Programs | 6,263 | -- | 6,263 | -- | 6,263 |
| **81.087** | ARRA - Renewable Energy Research and Development | 102,322 | -- | 102,322 | -- | 102,322 |
| **81.087** | Renewable Energy Research and Development | 3,461,702 | 1,045,647 | 4,507,349 | 4,379,293 | 128,056 |
| **81.089** | Fossil Energy Research and Development | 469,162 | -- | 469,162 | 345,787 | 123,375 |
| **81.104** | Environmental Remediation and Waste Processing and Disposal | 124,395 | -- | 124,395 | -- | 124,395 |
| **81.113** | Defense Nuclear Nonproliferation Research | 13,180 | 4,046 | 17,226 | 17,226 | -- |
| **81.117** | Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance | 302,324 | -- | 302,324 | 302,324 | -- |
| **81.121** | Nuclear Energy Research, Development and Demonstration | 1,317,807 | 34,213 | 1,352,020 | 1,274,623 | 77,397 |
| **81.122** | ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis | 16,270 | 2,578 | 18,848 | -- | 18,848 |
| **81.135** | Advanced Research Projects Agency - Energy | 1,515,992 | 35,946 | 1,551,938 | 1,082,653 | 469,285 |
| **81.XXX** | ARRA - Other Department of Energy Programs | | | | | |
| | PO 1256445 | 163,279 | -- | 163,279 | -- | 163,279 |
| **81.XXX** | Total ARRA – Other Department of Energy Programs | $ 163,279 | $ -- | $ 163,279 | $ -- | $ 163,279 |

*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, 2014 (continued)**

| Federal CFDA Number | Federal Funding Agencies and Program Titles | Contract Number | Direct Expenditures | Amounts Provided to Subrecipients | Total | Direct Awards | Indirect Awards |
|---|---|---|---|---|---|---|---|
| **81.XXX** | Other Department of Energy Programs | | | | | | |
| | | 00044868-00021 | 178,083 | -- | 178,083 | -- | 178,083 |
| | | 00044868-00023 | 125,951 | -- | 125,951 | -- | 125,951 |
| | | 00044868-00025 | 10,678 | -- | 10,678 | -- | 10,678 |
| | | 00044868-00029 | 435,195 | -- | 435,195 | -- | 435,195 |
| | | 00044868-00030 | 25,364 | -- | 25,364 | -- | 25,364 |
| | | 00044868-00031 | 23,777 | -- | 23,777 | -- | 23,777 |
| | | 00044868-00032 | 200,000 | -- | 200,000 | -- | 200,000 |
| | | 00044868-00033 | 34,468 | -- | 34,468 | -- | 34,468 |
| | | 00044868-00034 | 31,954 | -- | 31,954 | -- | 31,954 |
| | | 00058865/2003-054-00 | 134,979 | -- | 134,979 | 134,979 | -- |
| | | 00063427/2003-054-00 | 191,172 | -- | 191,172 | 191,172 | -- |
| | | 12-308C | 60,924 | -- | 60,924 | -- | 60,924 |
| | | 128748 | 108,668 | 111,763 | 220,431 | -- | 220,431 |
| | | 130712-DOE-01 | 47,004 | -- | 47,004 | -- | 47,004 |
| | | 135748 | 23,056 | -- | 23,056 | -- | 23,056 |
| | | 138995 | 248,513 | -- | 248,513 | -- | 248,513 |
| | | 182174 | 1,754 | -- | 1,754 | -- | 1,754 |
| | | 199062 Task# 210570 | 12,189 | -- | 12,189 | -- | 12,189 |
| | | 199062-202090 | 39,427 | -- | 39,427 | -- | 39,427 |
| | | 199062-204923 | 51,431 | -- | 51,431 | -- | 51,431 |
| | | 199062-229222 | 16,232 | -- | 16,232 | -- | 16,232 |
| | | 2013-2140 | 23,699 | -- | 23,699 | -- | 23,699 |
| | | 2013-2877 | 19,372 | -- | 19,372 | -- | 19,372 |
| | | 281420 | 142,041 | -- | 142,041 | 142,041 | -- |
| | | 347K771 | 104,034 | -- | 104,034 | -- | 104,034 |
| | | 4F-30401 | 54,359 | -- | 54,359 | -- | 54,359 |
| | | 58234 | 2,232 | -- | 2,232 | 2,232 | -- |
| | | 59611 | 220,602 | -- | 220,602 | 220,602 | -- |
| | | 59885 / 1998-014-00 | 50,680 | -- | 50,680 | 50,680 | -- |
| | | 60846 / 1997-024-00 | 474,317 | 82,398 | 556,715 | 556,715 | -- |
| | | 60945 | 934 | -- | 934 | 934 | -- |
| | | 62827 / 1988-014-00 | 192,188 | -- | 192,188 | 192,188 | -- |
| | | 7033440 | 192,515 | -- | 192,515 | -- | 192,515 |
| | | 757176 | 56,893 | -- | 56,893 | -- | 56,893 |
| | | B605762 | 39,014 | -- | 39,014 | -- | 39,014 |
| | | C13-11 / PO C1301130 | 185,595 | -- | 185,595 | -- | 185,595 |
| | | C14-07 / PO C01400730 | 33,188 | -- | 33,188 | -- | 33,188 |
| | | DE-AC52-09NA29324 | 87,723 | -- | 87,723 | 87,723 | -- |
| | | MASTER 107557; TO 183148 | (949) | -- | (949) | -- | (949) |
| | | NO. B607377 | 4,186 | -- | 4,186 | -- | 4,186 |
| | | PO 1276073 | 214,515 | -- | 214,515 | -- | 214,515 |

| | | | | | | |
|---|---|---|---|---|---|---|
| | PO 1355324 | 29,029 | -- | 29,029 | -- | 29,029 |
| | RES1000163 | 4,479 | -- | 4,479 | -- | 4,479 |
| | RES1100426 / 004 | 66,050 | -- | 66,050 | -- | 66,050 |
| | RES1100426 / 005 | 20,643 | -- | 20,643 | -- | 20,643 |
| | RES1100426 / 006 | 16,738 | -- | 16,738 | -- | 16,738 |
| | RES1100426 / 007 | 54,200 | -- | 54,200 | -- | 54,200 |
| | RES1100426 / 013 | 41,212 | -- | 41,212 | -- | 41,212 |
| | RES1100426 / 019 | 95,419 | -- | 95,419 | -- | 95,419 |
| | RES1100426 / 023 | 76,254 | -- | 76,254 | -- | 76,254 |
| | RES1100426/009 | 83,403 | -- | 83,403 | -- | 83,403 |
| | RES1100426/012 | 57,809 | -- | 57,809 | -- | 57,809 |
| | RES1100426/014 | 89,279 | -- | 89,279 | -- | 89,279 |
| | RES1100426/015 | 52,049 | -- | 52,049 | -- | 52,049 |
| | RES1100426/016 | 39,589 | -- | 39,589 | -- | 39,589 |
| | RES1100426/017 | 54,427 | -- | 54,427 | -- | 54,427 |
| | RES1100426/018 | 24,167 | -- | 24,167 | -- | 24,167 |
| | RES1100426/026 | 15,936 | -- | 15,936 | -- | 15,936 |
| | RES1100426/20 | 41,857 | -- | 41,857 | -- | 41,857 |
| | RES1100426/21 | 40,703 | -- | 40,703 | -- | 40,703 |
| | RES1100426/22 | 28,341 | -- | 28,341 | -- | 28,341 |
| | U0883A | 1,821 | -- | 1,821 | -- | 1,821 |
| | XCI-0-40426-01 | 315,505 | -- | 315,505 | -- | 315,505 |
| **81.XXX** | Total Other Department of Energy Programs | $ 5,346,867 | $ 194,161 | $ 5,541,028 | $ 1,579,266 | $ 3,961,762 |
| **Research and Development – Department of Education** | | | | | | |
| **84.027** | Special Education_Grants to States | 24,798 | -- | 24,798 | -- | 24,798 |
| **84.042** | TRIO_Student Support Services | 231,999 | -- | 231,999 | 231,999 | -- |
| **84.047** | TRIO_Upward Bound | 417,580 | -- | 417,580 | 417,580 | -- |
| **84.116** | Fund for the Improvement of Postsecondary Education | 1,621 | -- | 1,621 | -- | 1,621 |
| **84.126** | Rehabilitation Services_Vocational Rehabilitation Grants to States | 183,111 | -- | 183,111 | -- | 183,111 |
| **84.133** | National Institute on Disability and Rehabilitation Research | 1,490,320 | 85,586 | 1,575,906 | 1,462,803 | 113,103 |
| **84.149** | Migrant Education_College Assistance Migrant Program | 477,380 | -- | 477,380 | 477,380 | -- |
| **84.184** | Safe and Drug-Free Schools and Communities_National Programs | (21,800) | -- | (21,800) | -- | (21,800) |
| **84.229** | Language Resource Centers | 162,691 | -- | 162,691 | 162,691 | -- |
| **84.305** | Education Research, Development and Dissemination | 3,051,611 | 393,573 | 3,445,184 | 3,073,274 | 371,910 |
| **84.324** | Research in Special Education | 6,108,384 | 1,750,376 | 7,858,760 | 6,880,510 | 978,250 |
| **84.325** | Special Education - Personnel Development to Improve Services and Results for Children with Disabilities | 552,686 | -- | 552,686 | 552,686 | -- |
| **84.326** | Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities | 228,755 | 14,863 | 243,618 | 243,505 | 113 |
| **84.327** | Special Education_Educational Technology Media, and Materials for Individuals with Disabilities | 1,280,022 | 421,204 | 1,701,226 | 1,701,226 | -- |
| **84.365** | English Language Acquisition State Grants | 739,075 | 74,683 | 813,758 | 813,758 | -- |
| **84.366** | Mathematics and Science Partnerships | 6,192 | -- | 6,192 | -- | 6,192 |
| **84.400** | Centers for Independent Living | 307,855 | -- | 307,855 | -- | 307,855 |

*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, 2014 (continued)**

| Federal CFDA Number | Federal Funding Agencies and Program Titles | Contract Number | Direct Expenditures | Amounts Provided to Subrecipients | Total | Direct Awards | Indirect Awards |
|---|---|---|---|---|---|---|---|
| **84.XXX** | ARRA - Other Department of Education Programs | | | | | | |
| | | 2013-1297 | 132,338 | 542,149 | 674,487 | -- | 674,487 |
| **84.XXX** | Total ARRA - Other Department of Education Programs | | $ 132,338 | $ 542,149 | $ 674,487 | $ -- | $ 674,487 |
| **84.XXX** | Other Department of Education Programs | | | | | | |
| | | 6 | 27,848 | -- | 27,848 | -- | 27,848 |
| **84.XXX** | Total Other Department of Education Programs | | $ 27,848 | $ -- | $ 27,848 | $ -- | $ 27,848 |
| **Research and Development – Smithsonian Institution** | | | | | | | |
| **85.601** | Smithsonian Institution Fellowship Program | | 3,534 | -- | 3,534 | 3,534 | -- |
| **Research and Development – Vietnam Education Foundation** | | | | | | | |
| **85.802** | Fellowship Program | | 50,603 | -- | 50,603 | 50,603 | -- |
| **Research and Development – Department of Health and Human Services** | | | | | | | |
| **93.043** | Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services | | 835 | -- | 835 | -- | 835 |
| **93.060** | Competitive Abstinence Education (CAE) | | 28,276 | -- | 28,276 | -- | 28,276 |
| **93.103** | Food and Drug Administration_Research | | 79,021 | -- | 79,021 | 12,872 | 66,149 |
| **93.104** | Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) | | 223,678 | -- | 223,678 | -- | 223,678 |
| **93.110** | Maternal and Child Health Federal Consolidated Programs | | 260,837 | -- | 260,837 | 260,837 | -- |
| **93.113** | Environmental Health | | 2,505,784 | -- | 2,505,784 | 2,090,949 | 414,835 |
| **93.114** | Applied Toxicological Research and Testing | | 1,548,370 | -- | 1,548,370 | 1,548,370 | -- |
| **93.117** | Preventive Medicine and Public Health Residency Training Program, Integrative Medicine Program, and National Coordinating Center for Integrative Medicine | | 20,149 | -- | 20,149 | -- | 20,149 |
| **93.121** | Oral Diseases and Disorders Research | | 728,745 | -- | 728,745 | 390,227 | 338,518 |
| **93.135** | Centers for Research and Demonstration for Health Promotion and Disease Prevention | | 150,088 | -- | 150,088 | 110,811 | 39,277 |
| **93.136** | Injury Prevention and Control Research and State and Community Based Programs | | 293,202 | 16,179 | 309,381 | 309,381 | -- |
| **93.143** | NIEHS Superfund Hazardous Substances_Basic Research and Education | | 3,242,132 | 70,316 | 3,312,448 | 3,312,448 | -- |
| **93.172** | Human Genome Research | | 3,242,866 | 236,942 | 3,479,808 | 3,230,272 | 249,536 |
| **93.173** | Research Related to Deafness and Communication Disorders | | 1,394,706 | -- | 1,394,706 | 1,062,890 | 331,816 |
| **93.213** | Research and Training in Complementary and Alternative Medicine | | 137,698 | -- | 137,698 | 37,416 | 100,282 |
| **93.226** | Research on Healthcare Costs, Quality and Outcomes | | 18,096 | -- | 18,096 | 18,096 | -- |
| **93.239** | Policy Research and Evaluation Grants | | 33,694 | 11,758 | 45,452 | -- | 45,452 |
| **93.242** | Mental Health Research Grants | | 2,688,007 | 75,227 | 2,763,234 | 1,946,642 | 816,592 |
| **93.243** | Substance Abuse and Mental Health Services_Projects of Regional and National Significance | | 235,068 | -- | 235,068 | -- | 235,068 |

| | | | | | | |
|---|---|---|---|---|---|---|
| **93.262** | Occupational Safety and Health Program | 368,498 | -- | 368,498 | -- | 368,498 |
| **93.273** | Alcohol Research Programs | 538,910 | 117,913 | 656,823 | 313,145 | 343,678 |
| **93.279** | Drug Abuse and Addiction Research Programs | 1,307,229 | 217,075 | 1,524,304 | 1,009,892 | 514,412 |
| **93.281** | Mental Health Research Career/Scientist Development Awards | 112,309 | -- | 112,309 | 112,309 | -- |
| **93.282** | Mental Health National Research Service Awards for Research Training | 32,603 | -- | 32,603 | 32,603 | -- |
| **93.286** | Discovery and Applied Research for Technological Innovations to Improve Human Health | 546,435 | 89,507 | 635,942 | 635,942 | -- |
| **93.296** | State Partnership Grant Program to Improve Minority Health | 11,205 | -- | 11,205 | -- | 11,205 |
| **93.307** | Minority Health and Health Disparities Research | 236,996 | 52,520 | 289,516 | 238,755 | 50,761 |
| **93.310** | Trans-NIH Research Support | 642,847 | -- | 642,847 | 642,847 | -- |
| **93.350** | National Center for Advancing Translational Sciences | 15,997 | -- | 15,997 | -- | 15,997 |
| **93.351** | Research Infrastructure Programs | 3,812,335 | 80,693 | 3,893,028 | 3,642,634 | 250,394 |
| **93.359** | Nurse Education, Practice Quality and Retention Grants | 32,201 | -- | 32,201 | -- | 32,201 |
| **93.389** | National Center for Research Resources | 647,962 | 127,897 | 775,859 | 775,859 | -- |
| **93.393** | Cancer Cause and Prevention Research | 231,515 | 99,921 | 331,436 | 281,236 | 50,200 |
| **93.394** | Cancer Detection and Diagnosis Research | 108,954 | -- | 108,954 | 108,954 | -- |
| **93.395** | Cancer Treatment Research | 36,290 | -- | 36,290 | -- | 36,290 |
| **93.396** | Cancer Biology Research | 70,020 | -- | 70,020 | 70,020 | -- |
| **93.398** | Cancer Research Manpower | 58,941 | -- | 58,941 | 28,532 | 30,409 |
| **93.399** | Cancer Control | 103,423 | -- | 103,423 | 84,779 | 18,644 |
| **93.575** | Child Care and Development Block Grant | (4,169) | -- | (4,169) | -- | (4,169) |
| **93.600** | Head Start | 211,549 | -- | 211,549 | 211,549 | -- |
| **93.632** | University Centers for Excellence in Developmental Disabilities Education, Research, and Service | 41,710 | -- | 41,710 | 1,647 | 40,063 |
| **93.670** | Child Abuse and Neglect Discretionary Activities | 28,052 | -- | 28,052 | -- | 28,052 |
| **93.701** | ARRA - Trans-NIH Recovery Act Research Support | 90,198 | -- | 90,198 | 90,198 | -- |
| **93.702** | ARRA - National Center for Research Resources, Recovery Act Construction Support | 64,313 | -- | 64,313 | 64,313 | -- |
| **93.708** | ARRA - Head Start | 24,304 | -- | 24,304 | -- | 24,304 |
| **93.715** | ARRA - Comparative Effectiveness Research-AHRQ | (21,757) | -- | (21,757) | -- | (21,757) |
| **93.767** | Children's Health Insurance Program | 104,505 | -- | 104,505 | -- | 104,505 |
| **93.837** | Cardiovascular Diseases Research | 1,702,143 | -- | 1,702,143 | 1,488,997 | 213,146 |
| **93.838** | Lung Diseases Research | 66,453 | -- | 66,453 | 66,453 | -- |
| **93.839** | Blood Diseases and Resources Research | 444,255 | -- | 444,255 | -- | 444,255 |
| **93.846** | Arthritis, Musculoskeletal and Skin Diseases Research | 633,691 | 40,862 | 674,553 | 674,553 | -- |
| **93.847** | Diabetes, Digestive, and Kidney Diseases Extramural Research | 1,214,367 | -- | 1,214,367 | 886,959 | 327,408 |
| **93.848** | Digestive Diseases and Nutrition Research | (759) | -- | (759) | (759) | -- |
| **93.853** | Extramural Research Programs in the Neurosciences and Neurological Disorders | 83,635 | 57,380 | 141,015 | 141,015 | -- |
| **93.855** | Allergy, Immunology and Transplantation Research | 2,205,139 | 270,570 | 2,475,709 | 1,810,688 | 665,021 |
| **93.856** | Microbiology and Infectious Diseases Research | 23,100 | -- | 23,100 | -- | 23,100 |
| **93.859** | Biomedical Research and Research Training | 9,779,485 | 337,246 | 10,116,731 | 9,441,999 | 674,732 |
| **93.865** | Child Health and Human Development Extramural Research | 6,050,701 | 305,922 | 6,356,623 | 5,736,482 | 620,141 |
| **93.866** | Aging Research | 1,756,372 | 327,778 | 2,084,150 | 1,975,166 | 108,984 |
| **93.867** | Vision Research | 435,117 | -- | 435,117 | 435,117 | -- |

*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, 2014 (continued)**

| Federal CFDA Number | Federal Funding Agencies and Program Titles | Contract Number | Direct Expenditures | Amounts Provided to Subrecipients | Total | Direct Awards | Indirect Awards |
|---|---|---|---|---|---|---|---|
| **93.928** | Special Projects of National Significance | | 21,647 | -- | 21,647 | -- | 21,647 |
| **93.969** | PPHF Geriatric Education Centers | | 81,140 | -- | 81,140 | -- | 81,140 |
| **93.989** | International Research and Research Training | | 82,258 | -- | 82,258 | -- | 82,258 |
| **93.XXX** | Other Department of Health and Human Services Programs | | | | | | |
| | | 00994-02731.003,PO13RRG00006 | 19,629 | -- | 19,629 | -- | 19,629 |
| | | 200-2012-M-53392 | 20,270 | -- | 20,270 | 20,270 | -- |
| | | 2013-1596 | 109,789 | -- | 109,789 | -- | 109,789 |
| | | 2013-1931 | 77,660 | -- | 77,660 | -- | 77,660 |
| | | 2014-1415 | 63,446 | -- | 63,446 | -- | 63,446 |
| | | 211-2012-M-52370 | 17,957 | -- | 17,957 | 17,957 | -- |
| | | 254-2013-M-56028 | 2,501 | -- | 2,501 | 2,501 | -- |
| | | 270404 | 9,908 | -- | 9,908 | -- | 9,908 |
| | | PO#65597 | 76,019 | -- | 76,019 | -- | 76,019 |
| | | SC-05-02054 001-03 | 5,000 | -- | 5,000 | -- | 5,000 |
| | | U0928A | 197,854 | -- | 197,854 | -- | 197,854 |
| | | U0928B | 212,928 | -- | 212,928 | -- | 212,928 |
| | | U0928C | 116,247 | -- | 116,247 | -- | 116,247 |
| **93.XXX** | Total Other Department of Health and Human Services Programs | | $ 929,208 | $ -- | $ 929,208 | $ 40,728 | $ 888,480 |
| **Research and Development – Department of Homeland Security** | | | | | | | |
| **97.130** | National Nuclear Forensics Expertise Development Program | | 31,850 | -- | 31,850 | -- | 31,850 |
| **Research and Development – United States Agency for International Development** | | | | | | | |
| **98.001** | USAID Foreign Assistance for Programs Overseas | | 377,548 | -- | 377,548 | 287,896 | 89,652 |
| **98.XXX** | Other USAID Programs | | | | | | |
| | | AID-OAA-LA-10-00006 | 372,216 | 57,007 | 429,223 | 429,223 | -- |
| | | EPP-A-00-06-00012 | 1,190,132 | 656,353 | 1,846,485 | 1,846,485 | -- |
| **98.XXX** | Total Other USAID Programs | | $ 1,562,348 | $ 713,360 | $ 2,275,708 | $ 2,275,708 | $ -- |
| **Total Research and Development Cluster** | | | **$ 232,027,980** | **$ 20,366,515** | **$ 252,394,495** | **$ 207,317,484** | **$ 45,077,011** |
| **TOTAL EXPENDITURES OF FEDERAL AWARDS** | | | **$ 9,619,344,830** | **$ 960,106,082** | **$ 10,579,450,912** | **$ 10,513,513,282** | **$ 65,937,630** |

# Notes to the Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2014

## 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 basic financial statements.

## Note 2. Reporting Entity

The financial statements of the State of Oregon include all fund types 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 and Science University (OHSU) is a legally separate component unit. For the year ended June 30, 2014, 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 Third Avenue, Suite 245, Portland, Oregon 97201.

## Note 3. Programs Involving Non-Cash Assistance

Federal expenditures reported in the schedule include the following non-cash assistance programs. All values are either fair market value at the time of receipt or assessed value provided by the federal agency.

| CFDA Number | Title | Type of Assistance | Value |
|---|---|---|---|
| 10.555 | National School Lunch Program | Commodities | $ 12,213,303 |
| 10.559 | Summer Food Service Program for Children | Commodities | 23,085 |
| 10.565 | Commodity Supplemental Food Program | Commodities | 384,643 |
| 10.567 | Food Distribution Program on Indian Reservations | Commodities | 101,541 |
| 10.569 | Emergency Food Assistance Program | Commodities | 6,235,591 |
| 39.003 | Donation of Federal Surplus Personal Property | Donated Federal Surplus | 1,594,661 |
| 93.268 | Immunization Cooperative Agreements | Vaccines | 37,938,837 |
| | Total | | $58,491,661 |

## Note 4. Unemployment Insurance

State unemployment tax revenues and the other governmental, tribal and non-profit reimbursements in lieu of State taxes are deposited into the Unemployment Trust Fund in the U.S. Treasury. These funds may only be used to pay benefits under federally approved State unemployment law.

State unemployment insurance funds are included with federal funds in the total expenditures for CFDA 17.225 (Unemployment Insurance Program). Of the $896,141,920.27 reported as expenditure for the Unemployment Insurance program, $635,439,310.80 represented expenditures of State funds held in the Unemployment Trust Fund.

## Note 5. Supplemental Nutrition Assistance Program (SNAP) (CFDA No. 10.551)

The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP) (CFDA No. 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009. The portion of total expenditures

for SNAP benefits that is supported by Recovery Act funds varies according to fluctuations the cost of the Thrifty Food Plan, and to changes in participating households' income, deductions, and assets. This condition prevents USDA from obtaining the regular and Recovery Act components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted average percentage to be applied to the national aggregate SNAP benefits provided to households in order to allocate an appropriate portion thereof to Recovery Act funds. This methodology generates valid results at the national aggregate level but not at the individual State level. Therefore, we cannot validly disaggregate the regular and Recovery Act components of our reported expenditures for SNAP benefits. At the national aggregate level; however, Recovery Act funds account for 0.64 percent of USDA's total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2014.

## Note 6. Revolving Loan Fund (RLF) Grant (CFDA 11.307)

The Expenditures for the Revolving Loan Fund (RLF) Grant (CFDA 11.307) made during the year ended June 30, 2014 are calculated as follows:

| | | |
|---|---|---|
| 1) | Balance of RLF loans outstanding at the end of the fiscal year | $ 6,736,614 |
| 2) | Cash and investment balance in the RLF at the end of fiscal year | 2,886,188 |
| 3) | Administrative expenses paid out of RLF income during the recipient's fiscal year | 8,961 |
| 4) | The unpaid principal of all loans written off during the fiscal year | 0 |
| | Total | $ 9,631,763 |
| 5) | The Federal share of RLF (2,000,000/2,667,000) | 75% |
| 6) | Federal awards expended during the fiscal year | $ 7,223,822 |

## Note 7. 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 | Columbia University | $ 211,192 | 2 (GG006033) / PO G02812 |
| 10.001 | Intrn'l Crops Research Institute for the Semi-Arid Tropics | 8,736 | project 213 |
| 10.001 | University of Nebraska | 4,680 | 25-6235-0205-005 |
| 10.025 | Virginia Tech | 10,691 | 422368-19201 |
| 10.025 | Washington State University | 39,955 | 06403010000000 |
| 10.170 | Washington State University | 20,624 | 116477 G003014 |
| 10.200 | University of California, Davis | (238) | 201117720-OSU-4 ECS |
| 10.200 | University of California, Davis | (51) | 013145-06 |
| 10.200 | University of California, Davis | 349 | 201223372-11-OSU-Pscheidt-OH |
| 10.200 | University of California, Davis | 1,134 | 201302570-06-OSU-DeFrnsc-FoodU |
| 10.200 | University of California, Davis | 3,041 | 201302570-21-OSU-DeFrancso-ECS |
| 10.200 | University of California, Davis | 7,048 | 201223372-10-OSU-DeFrancsco-OH |
| 10.200 | University of California, Davis | 8,374 | 201223372-12-OSU-Santamaria-OH |
| 10.200 | University of California, Davis | 8,934 | 201302570-16-OSU-Peachey-OHort |
| 10.200 | University of California, Davis | 9,992 | 201302570-18-OSU-Santamaria-OH |
| 10.200 | University of California, Davis | 10,002 | 201302570-17-OSU-Pscheidt-OHor |
| 10.200 | University of California, Davis | 11,737 | 201223372-16-OSU-Peachey-ECS |
| 10.200 | University of California, Davis | 14,129 | 201117720-Oregon |
| 10.200 | University of California, Davis | 4,663 | 201302570-15-OSU-DeFrncs-OHOR |
| 10.200 | University of California, Davis | 117,109 | 201223372-02-OSU-DFrncsc-FoodU |
| 10.200 | University of Idaho | (5) | BAK305_SB_003 / P0028638 |
| 10.200 | University of Idaho | 1,268 | BAK306-SB-003 / P0033107 |

| | | | |
|---|---|---|---|
| 10.200 | University of Idaho | 31,079 | BAK307-SB-001 / PO P0037258 |
| 10.200 | University of Washington | 5,449 | 2010-38500-21758 |
| 10.200 | University of Washington | 10,876 | 734595 |
| 10.200 | Washington State University | 293 | 114878 G002919 |
| 10.200 | Washington State University | 941 | 114878_G002863 |
| 10.200 | Washington State University | 1,775 | 114863_G002791 |
| 10.200 | Washington State University | 3,526 | 11878_G002862 |
| 10.200 | Washington State University | 198,068 | 105577_G003125 |
| 10.206 | Michigan State University | 7,745 | 61-4244F |
| 10.206 | University of Arizona | (39,305) | PO Y452465 |
| 10.210 | University of Idaho | 18,504 | BJKH93-SB-002 / PO P0035020 |
| 10.215 | Benton Soil and Water Conservation District | 18,203 | 2012-492 |
| 10.215 | Utah State University | (64) | 90758005 |
| 10.215 | Utah State University | 11,814 | 100893033 |
| 10.215 | Utah State University | 18,255 | 120833005 |
| 10.215 | Utah State University | 26,297 | 110892013 |
| 10.215 | Utah State University | 26,784 | 100893039 |
| 10.217 | University of Missouri | 23,051 | C00041710-2 |
| 10.255 | Mississippi State University | 1,274 | 018000-321470-12 |
| 10.303 | Montana State University | 5,340 | G193-12-W3778 |
| 10.303 | North Dakota State University | 3,268 | FAR0021476 |
| 10.303 | University of California, Davis | 4,856 | SA7747 |
| 10.303 | University of California, Davis | 24,927 | SA7761 |
| 10.303 | University of California, Davis | 25,910 | SA7764 |
| 10.303 | University of California, Davis | 35,667 | SA7733 |
| 10.304 | University of California, Davis | 25,875 | 201303063-03 |
| 10.307 | Auburn University | 21,100 | 12-EPP-373011-OSU |
| 10.307 | Cornell University | 832 | 67385-9952 |
| 10.307 | Cornell University | 17,678 | 64325-9780 |
| 10.307 | Ohio State University | 52,463 | 600030380 / PO RF01307878 |
| 10.307 | Pennsylvania State University | 32,220 | 4736-OSU-USDA-0638 |
| 10.307 | Rutgers, The State University of New Jersey | 50,071 | 4832 / PO S1769900 |
| 10.307 | University of California at Santa Cruz | 13,150 | S0183654 |
| 10.307 | University of Wyoming | 5,412 | USDACSRE45108MM |
| 10.307 | Washington State University | 25,837 | 110036_G002575 |
| 10.307 | Washington State University | 29,561 | 119028 G003171 |
| 10.309 | Citrus Research & Development Foundation, Inc | 7,694 | 13-011NU-790 |
| 10.309 | Cornell University | 45,032 | 61314-9365 |
| 10.309 | Michigan State University | 9,405 | RC100888OSU |
| 10.309 | Michigan State University | 87,359 | RC102039B |
| 10.309 | University of California Berkeley | 43,003 | PO BB00104457 / sub 00006987 |
| 10.309 | University of California, Davis | 6,174 | 201013048-01 |
| 10.309 | University of Florida | 195,679 | UF09152 / Proj 00080376 |
| 10.309 | University of Wisconsin | 70,185 | 350K862 |
| 10.309 | Washington State University | 5,030 | 111356_G002639 |
| 10.309 | Washington State University | 21,205 | 111356_G002640 |
| 10.309 | Washington State University | 26,557 | 111349_G002606 |
| 10.310 | Boston University | 122,083 | 4500001197 |
| 10.310 | Iowa State University | 1,309 | 416-41-07D |
| 10.310 | North Dakota State University | 6,212 | FAR-0015525-5 |
| 10.310 | Oregon Health & Sciences University | 34,274 | 1002187_PSU |
| 10.310 | Oregon Health & Sciences University | 112,779 | 1002187_OSU |

| | | | |
|---|---|---|---|
| 10.310 | Purdue University | 14,775 | 8000047951-AG |
| 10.310 | University of Alaska | 71,419 | UAF 12-0011 |
| 10.310 | University of Arizona | 112 | PO 185016 |
| 10.310 | University of California Riverside | 26 | S-000477 |
| 10.310 | University of California Riverside | 15,202 | S000617 |
| 10.310 | University of California, Davis | 41,909 | 200912493-02 |
| 10.310 | University of California, Davis | 99,962 | 201015718-19 |
| 10.310 | University of Delaware | 74,530 | 25866 |
| 10.310 | University of Idaho | (46) | BJKH57-SB-001 / PO P0025252 |
| 10.310 | University of Idaho | 604,001 | BJKL03-SB-001 / PO P0031110 |
| 10.310 | University of Minnesota | 15,030 | H003346401 |
| 10.310 | University of Washington | 834,451 | 729759 |
| 10.310 | Virginia Tech | 50,000 | 422274-19201 |
| 10.310 | Virginia Tech | 370,035 | 422262-19201 |
| 10.310 | Washington State University | 14,686 | 115320 G002932 |
| 10.310 | Washington State University | 1,175,139 | 115808 G002981 |
| 10.311 | Entrepreneurial Development Services | (4,621) | Not Available |
| 10.312 | University of Hawaii | 41,974 | MA120041 |
| 10.500 | Kansas State University | 4,367 | S14132 |
| 10.500 | New Mexico State University | 928 | Q01461 |
| 10.500 | University of Idaho | 4,428 | BJKL79-SB-002 |
| 10.500 | University of Nebraska | 9,711 | 25-6365-0040-120 |
| 10.500 | University of Nebraska | 10,003 | 25-6365-0040-109 |
| 10.500 | University of Wyoming | 38 | 1000781 |
| 10.500 | University of Wyoming | 5,828 | 1002139 |
| 10.500 | University of Wyoming | 13,329 | 1001769 |
| 10.500 | Utah State University | 29,576 | 110897008 |
| 10.558 | Head Start of Lane County | 8,263 | 19247 |
| 10.652 | Lake County Resource Initiative/ USDA | 7,244 | - |
| 10.652 | U.S. Endowment for Forestry & Communities, Inc. | 14,089 | 12-CA-11330126-090 |
| 10.665 | Clackamas County | 166,907 | 1936002286000 |
| 10.665 | Jackson County | 117,477 | 1936002298000 |
| 10.665 | Klamath Falls | 12,725 | 1936002301 |
| 10.665 | Linn County | 238,000 | 1936002305000 |
| 10.665 | Tillamook County | 17,633 | 1936002312000 |
| 10.680 | University of Massachusetts - Amherst | 224 | 14 007769 B 00 |
| 10.688 | The Nature Conservancy | 4,783 | ARRA 10-SA-11060489-077 |
| 10.693 | South Santiam Watershed Council | 6,382 | 19428 |
| 10.903 | National Resources Conservation Service | 24,991 | 68-0436-13-074 |
| 11.012 | Southeastern Universities Research Association | 11,432 | 2013-011 |
| 11.012 | University of Washington | 1,041,123 | 730279 |
| 11.307 | Oregon BEST | 13,971 | MASTER 2012-PSU BEST-EDA;TO#1 |
| 11.307 | Oregon Nanoscience and Microtechnologies Institute | (68) | Task #2 to Master Agr 2012-EDA |
| 11.307 | Portland Development Commission | 6,996 | 712003 |
| 11.307 | Portland Development Commission | 8,640 | Not Available |
| 11.307 | Portland Development Commission | 21,753 | 2014-1585 |
| 11.307 | Portland Development Commission | 23,120 | 2014-1856 |
| 11.307 | Portland Development Commission | 27,823 | 2014-1705 |
| 11.307 | Portland Development Commission | 57,692 | 2013-2459 |
| 11.307 | Portland Development Commission | 68,744 | 712001 |
| 11.307 | Special Econ. Development & Adjustments Assist. | 6,951 | - |
| 11.407 | Pacific States Marine Fish Com | 54,971 | 936002376 |

| | | | |
|---|---|---|---|
| 11.417 | University of Alaska | 30,765 | PO FP30062 / UAF 12-0083 |
| 11.417 | University of Delaware | 2,602 | 33698 |
| 11.419 | PRBO Conservation Science | 68,320 | Not Available |
| 11.419 | University of New Hampshire | 87,295 | 11-040 AMEND.2 |
| 11.419 | University of New Hampshire | 191,957 | 1026000937 000 |
| 11.431 | University of Washington | 12,766 | 742904 |
| 11.432 | University of California / San Diego | 49,993 | 40824434/PO S9000307 |
| 11.432 | University of Miami | 31,878 | 6-6440A-3712 / P131564 |
| 11.437 | Pacific States Marine Fish Com | 493,075 | 936002376 |
| 11.438 | Pacific Salmon Commission | 1,010,662 | 9909840528 |
| 11.439 | Pacific States Marine Fish Com | 16,004 | 936002376 |
| 11.440 | University of Maryland | 48,772 | Z763707 / Part II |
| 11.440 | University of Maryland | 130,466 | Z763707 / Part I |
| 11.441 | North Pacific Fishery Mgmt. Council | 29,287 | 920060367 |
| 11.441 | Pacific Fishery Mgmt. Council | 62,046 | 910982918 |
| 11.441 | Pacific States Marine Fish Commission | 42,975 | 936002376 |
| 11.469 | Inter-American Tropical Tuna Commission | 13,188 | 2014-1807 |
| 11.472 | North Pacific Research Board | 910 | 904 / F4904-00 |
| 11.472 | North Pacific Research Board | 7,896 | 1014 / F4014-00 |
| 11.472 | North Pacific Research Board | 8,439 | 1105 / F4015-01 |
| 11.472 | North Pacific Research Board | 40,786 | 1228 / F5228-01 |
| 11.472 | North Pacific Research Board | 89,983 | 1310 |
| 11.472 | North Pacific Research Board | 98,338 | 1205 / F5205-00 |
| 11.473 | University of Washington | (205) | 457268 |
| 11.481 | University of Maryland Eastern Shore | 138,506 | PO U156442 / year 3 |
| 11.481 | University of Maryland Eastern Shore | 138,758 | PO U156442 / year 2 |
| 12.106 | Pacific States Marine Fish Com | 57,774 | 936002376 |
| 12.107 | Washington Department of Ecology | 19,116 | C1300095 |
| 12.300 | Georgia Institute of Technology | 79,636 | RB857-G1 AMEND. 3 |
| 12.300 | Monterey Bay Aquarium Research Institute | 35,681 | 1410457 |
| 12.300 | University of California | 23,692 | 43019217 |
| 12.300 | University of California, San Diego | 63,067 | 38513698 / PO S9000246 |
| 12.300 | University of Washington | 24,106 | 740898 |
| 12.300 | University of Washington | 794,822 | 710505 |
| 12.300 | Woods Hole Oceanographic Institution | 45,440 | A100908 |
| 12.351 | Radiation Monitoring Devices, Inc. - DTRA | (1,885) | HDTRA 1-11-1-0045 |
| 12.420 | Brain Trauma Foundation | 28,821 | 130908 |
| 12.420 | University of Illinois, Urbana-Champaign | 34,747 | 2009-02748-01, A2435 |
| 12.431 | Academy of Applied Science | 2,600 | 13-20 |
| 12.431 | Academy of Applied Science, Inc. | 41 | 42002 |
| 12.431 | Raytheon BBN Technologies Corporation. - DOD | 9,690 | 14364 |
| 12.431 | University of Connecticut | 61,699 | UCHC6-35019356 |
| 12.431 | University of Connecticut | 72,816 | UCHC6-45993783 |
| 12.431 | University of Washington | 43,762 | 548644 |
| 12.431 | University of Washington | 103,049 | 715233 MOD. #5 |
| 12.550 | Institute of International Education | 363,035 | NSEP-U631073-PDX-RUS |
| 12.550 | Institute of International Education | 928,087 | NSEP-U631073-UO-CHN-K12 MOD1 |
| 12.630 | Clarkson University | 42,848 | 032150-1 |
| 12.630 | University of California | 51,442 | 37697661 PO:S9000212 |
| 12.800 | The University of Texas at Austin | 79,255 | SUB: UTA12-001068 |
| 12.800 | University Politecnico di Milano | 61,607 | 2013-1400 |
| 12.900 | Language Grant Program | 36,146 | H98230-14-1-0004 |

| | | | |
|---|---|---|---|
| 12.900 | University of Maryland | 89,677 | H98230-13-1-0017 |
| 12.910 | BAE Systems | 200,059 | 776,911.00 |
| 12.910 | Galois Inc. | 202,376 | 2014-1451 |
| 12.910 | Regents of University of Michigan | 113,167 | 3002669960 |
| 12.910 | University of California, Los Angeles | 62,503 | 1015 G PA090 |
| 12.910 | University of Florida | 26,415 | UR-EIES-1205020-PSU |
| 14.218 | Portland Development Commission | 156,218 | PSU-EOI |
| 14.235 | Lane County | 21,669 | 40000000000004 |
| 14.239 | City of Salem | 84,902 | 40000000000011 |
| 14.703 | Lane Council of Governments | 2,197 | 18514 MOD #2 |
| 14.703 | Lane Council of Governments | 46,025 | 18331 |
| 14.881 | Home Forward | 2,536 | Not Available |
| 15.227 | Benton County | 16,688 | 1936002285 |
| 15.234 | Columbia Soil & Water Conservation | 4,821 | 1930988772000 |
| 15.421 | University of Alaska | 4,713 | PO FP40112 / UAF 14-0023 |
| 15.423 | University of Texas at Austin | 26,876 | UTA13-000307 |
| 15.808 | Oregon Health & Sciences University | (1,042) | GEBSN0060A1 |
| 15.808 | Southern California Earthquake Center | 18,603 | Y80786 MOD #2 |
| 15.812 | University of Wyoming | (2,204) | DOIUSGS43626-OREGON |
| 15.945 | University of California, Davis | 8,954 | 201120800-05 |
| 16.582 | Natl Assoc Voca Asst Administr | 3,350 | 1682 |
| 16.585 | Columbia County | 40,846 | 1022 |
| 16.585 | Josephine County | 29,243 | 1018 |
| 16.585 | Marion County | 68,045 | 1029 |
| 16.590 | Lane County | 40,171 | 1013 |
| 16.726 | National 4-H Council | 41,003 | 2013-1548 |
| 16.726 | National 4-H Council | 49,269 | 2013-2227 |
| 16.726 | National 4-H Council | 57,994 | 2013-14 NMP4 |
| 16.726 | National 4-H Council | 70,967 | 2012-13_NMP3 |
| 16.738 | Lincoln County | 33,536 | 1028 |
| 16.738 | Lutheran Community Services NW | 60,055 | 1024 |
| 16.738 | Marion County | 97,643 | 1029 |
| 16.738 | Multnomah County | 65,138 | 1020 |
| 16.738 | Union County | 36,647 | 1011 |
| 16.803 | Benton County | 15,673 | 1025 |
| 16.803 | Douglas County | 5,966 | 1026 |
| 16.803 | Harney County | 14,515 | 1023 |
| 16.803 | Lincoln County | 6,529 | 1028 |
| 16.803 | Linn County | 3,879 | 1016 |
| 16.803 | Marion County | 19,108 | 1029 |
| 16.803 | Mid-Willamette Val Commaction | 12,167 | 1031 |
| 16.803 | Ontrack Inc | 6,977 | 1027 |
| 16.803 | UNION COUNTY | 3,321 | 1011 |
| 16.812 | Clackamas County | 7,167 | 1030 |
| 16.812 | Jackson County | 18,459 | 1008 |
| 17.261 | CTR 4 Employment Security and ITSC | 37,460 | 00000000053000 |
| 17.268 | Worksystems, Inc. | 99,197 | 12-60805 |
| 19.401 | Institute of International Education | (442) | 2013-987 |
| 20.205 | National Academy of Sciences | 34,375 | SHRP C-06(B) |
| 20.205 | University of Southern Florida | 8,496 | 2117-1406-00-A |
| 20.205 | University of Wyoming | 29,555 | 1001785 - OREGON |
| 20.507 | Home Forward | 34,738 | Not Available |

| | | | |
|---|---|---|---|
| 20.701 | Oregon Transportation Research & Ed Consortium | (56) | 2012-B-02/2012-483 |
| 20.701 | Oregon Transportation Research & Ed Consortium | 352 | CY-B-02 |
| 20.701 | Oregon Transportation Research & Ed Consortium | 1,485 | NITC-UO-03 |
| 20.701 | Oregon Transportation Research & Ed Consortium | 3,550 | 2012-B-01/2012-524 MOD #1 |
| 20.701 | Oregon Transportation Research & Ed Consortium | 4,467 | NITC-UO-02 |
| 20.701 | Oregon Transportation Research & Ed Consortium | 5,173 | CY-B-04 |
| 20.701 | Oregon Transportation Research & Ed Consortium | 9,576 | NITC-UO-07 |
| 20.701 | Oregon Transportation Research & Ed Consortium | 9,759 | NITC-UO-01 |
| 20.701 | Oregon Transportation Research & Ed Consortium | 9,887 | CY-B-05 |
| 20.701 | Oregon Transportation Research & Ed Consortium | 64,669 | NITC-UO-04 |
| 20.701 | Oregon Transportation Research & Ed Consortium | 84,318 | NITC-UO-05 |
| 20.701 | Oregon Transportation Research & Ed Consortium-PSU USDOT | 3,195 | NITC-UO-13 |
| 20.701 | Oregon Transportation Research & Ed Consortium-PSU USDOT | 5,563 | NITC-UO-15 |
| 20.701 | Oregon Transportation Research & Ed Consortium-PSU USDOT | 7,825 | NITC-UO-12 |
| 20.701 | Oregon Transportation Research & Ed Consortium-PSU USDOT | 13,327 | CY-B-01 |
| 20.701 | Oregon Transportation Research & Ed Consortium-PSU USDOT | 18,382 | NITC-UO-11 |
| 20.701 | Oregon Transportation Research & Ed Consortium-PSU USDOT | 23,182 | NITC-UO-10 |
| 20.701 | Oregon Transportation Research & Ed Consortium-PSU USDOT | 25,027 | NITC-UO-09 |
| 20.701 | University of Alaska | 3,776 | UAF-14-0080 (PO FP42422) |
| 20.701 | University of Alaska | 20,653 | UAF 13-0133 |
| 20.701 | University of Washington | (23) | 739437-5 |
| 20.701 | University of Washington | 3,115 | 739437-6 |
| 20.701 | University of Washington | 3,767 | 739437-11 |
| 20.701 | University of Washington | 4,876 | 739437-10 |
| 20.701 | University of Washington | 6,472 | 739437-2 |
| 20.701 | University of Washington | 6,819 | 739437-8 |
| 20.701 | University of Washington | 29,733 | 739437-3 |
| 20.701 | University of Washington | 55,234 | 739437-4 |
| 20.701 | University of Washington | 122,398 | 739437-7 |
| 20.701 | University of Washington | 406,012 | 739437-1 |
| 20.701 | University Transportation Center | 12,520 | Not Available |
| 43.001 | Resources for the Future | 28,415 | RFF #1611 |
| 43.001 | Southwest Research Institute | 27,995 | F99004AU |
| 43.001 | The University of Texas at Austin | 74,788 | UTA11-000570 |
| 43.001 | University of Maryland | 27,334 | 6836-Z6814001 |
| 43.001 | University of Michigan | 15,000 | 3002788435 |
| 43.001 | University of Texas at Austin | 126,617 | UTA12-001012 |
| 43.001 | University of Texas at Austin | 202,927 | UTA12-001014 MOD #2 |
| 43.001 | University of Virginia | 75,582 | GP10162-138186 |
| 43.001 | University of Washington | 50,002 | 732969 |
| 43.001 | Voxtel Corporation - NASA | 30,081 | 20343 AMEND #1 |
| 43.001 | Woods Hole Oceanographic Institution | 19,599 | A101010 |
| 43.001 | Woods Hole Oceanographic Institution | 38,995 | A101009 |
| 43.002 | Jet Propulsion Lab | 50,159 | 1249878 |
| 43.002 | Jet Propulsion Lab | 112,454 | 1450091 |
| 43.008 | Purdue University | 3,706 | PRIME:NNX12AK93A;SUB4103-50584 |
| 43.008 | University of Alabama, Huntsville | 23,704 | SUB2012-052 |
| 45.025 | Oregon Arts Commission | (14) | FY13-DES-11540 |
| 45.025 | Oregon Arts Commission | 4,490 | FY12-DES-10642 |
| 45.025 | Oregon Arts Commission - NEA | 531 | FY14-CTG-12755 |
| 45.025 | Oregon Arts Commission - NEA | 3,000 | FY14-OSG-12175 |
| 45.025 | Oregon Arts Commission - NEA | 4,431 | 20092 |

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|---|---|---|---|
| 45.025 | Oregon Arts Commission - NEA | 10,000 | FY14-OSG-12255 |
| 45.025 | Oregon Arts Commission - NEA | 29,008 | FY14-DES-12006 |
| 45.129 | Oregon Humanities | 5,489 | 455 |
| 45.149 | University of Delaware | 684 | 26367 AMEND. #1 |
| 45.161 | Massachusetts Historical Society | (7,569) | - |
| 45.312 | Purdue University | 6,275 | 4112-46075 |
| 47.041 | Agricultural & Environmental Geographic Information Sys, Ltd | 5,476 | 2014-1669 |
| 47.041 | Boise State University | 86,488 | 5020-A |
| 47.041 | Carnegie Mellon University | 1,808 | 1121858-295904 |
| 47.041 | Carnegie Mellon University | 36,032 | 1121711-277808 |
| 47.041 | CSD-Nano | 62,875 | 2013-1389 |
| 47.041 | Georgia Institute of Technology | 22,024 | RB061-G2 |
| 47.041 | Purdue University | 44,702 | NEES-4101-39854 |
| 47.041 | Purdue University | 1,053,601 | NEES-4101-31879 |
| 47.041 | SupraSensor Technologies | 26,654 | 19219 |
| 47.041 | Trillium FiberFuels, Inc. | 72,196 | 2013-1199 |
| 47.041 | University of Colorado | 11,531 | 1549503 |
| 47.041 | University of Hawaii | 6,299 | MA110005 |
| 47.041 | University of Idaho | 18,481 | GNK698-SB-001 |
| 47.041 | Virginia Tech | 3,440 | 478714-19201 |
| 47.041 | Washington State University | 7,473 | 10353 G002834 |
| 47.041 | Washington State University | 88,254 | 116505 G002970 |
| 47.049 | California Institute of Technology | 47,333 | 75ADV-1090013 |
| 47.049 | Missouri University of Science and Technology | 31,596 | 00037161-01 |
| 47.049 | University of Delaware | 84,686 | 27187 |
| 47.049 | University of Notre Dame - National Science Foundation | 2,348 | - |
| 47.049 | Willamette University | 6,074 | SUB AG WU-NSFRCN-06-2013 |
| 47.049 | Willamette University | 8,562 | WU-NSFRCN-04-2013 |
| 47.050 | Columbia University | 17,944 | 4(GG002806) / PO G03589 |
| 47.050 | Consortium for Ocean Leadership | 1 | SA12-11 WBS 1.8.3 |
| 47.050 | Consortium for Ocean Leadership | 1 | SA12-11/WBS 1.8.7 |
| 47.050 | Consortium for Ocean Leadership | 376 | T339A11 |
| 47.050 | Consortium for Ocean Leadership | 1,667 | T340B11 |
| 47.050 | Consortium for Ocean Leadership | 5,317 | SA12-11/WBS 1.8.4.2.3.1 |
| 47.050 | Consortium for Ocean Leadership | 7,665 | SA12-11/WBS 1.8.4.5 |
| 47.050 | Consortium for Ocean Leadership | 7,712 | T334B11 |
| 47.050 | Consortium for Ocean Leadership | 10,583 | SA12-11 WBS 1.8.7.3 |
| 47.050 | Consortium for Ocean Leadership | 10,716 | SA12-11/WBS 1.8.7.2 |
| 47.050 | Consortium for Ocean Leadership | 12,740 | SA-11-08 |
| 47.050 | Consortium for Ocean Leadership | 15,000 | T340A11 |
| 47.050 | Consortium for Ocean Leadership | 20,232 | SA 12-11/WBS 1.8.4.2.3 |
| 47.050 | Consortium for Ocean Leadership | 21,377 | SA12-11/WBS 1.8.4.1 |
| 47.050 | Consortium for Ocean Leadership | 23,292 | SA 12-11/WBS 1.8.2.4 |
| 47.050 | Consortium for Ocean Leadership | 26,979 | SA12-11/WBS 1.8.4.1.3 |
| 47.050 | Consortium for Ocean Leadership | 55,378 | SA12-11/WBS 1.8.4.1.3.2 |
| 47.050 | Consortium for Ocean Leadership | 68,880 | SA12-11/WBS 1.8.1.4 |
| 47.050 | Consortium for Ocean Leadership | 99,096 | SA12-11/WBS 1.8.4.1.6 |
| 47.050 | Consortium for Ocean Leadership | 99,223 | SA12-11/WBS 1.8.4.1.3.1 |
| 47.050 | Consortium for Ocean Leadership | 102,007 | SA 12-11 WBS 1.8.4.2 |
| 47.050 | Consortium for Ocean Leadership | 122,037 | SA12-11/WBS 2.8.1.4 |
| 47.050 | Consortium for Ocean Leadership | 139,513 | SA12-11/WBS 1.8.2.5 |
| 47.050 | Consortium for Ocean Leadership | 207,635 | SA12-11/WBS 1.8.4.2.1 |

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|---|---|---|---|
| 47.050 | Consortium for Ocean Leadership | 218,676 | SA12-11/WBS 1.8.5 |
| 47.050 | Consortium for Ocean Leadership | 252,856 | SA12-11/WBS 1.8.4.1.5 |
| 47.050 | Consortium for Ocean Leadership | 284,774 | SA12-11/WBS 1.8.1.5 PY5 |
| 47.050 | Consortium for Ocean Leadership | 338,767 | SA12-11/WBS1.8.4.2.2 |
| 47.050 | Consortium for Ocean Leadership | 460,344 | SA12-11/WBS 1.8.4.1.2 |
| 47.050 | Consortium for Ocean Leadership | 626,785 | SA12-11 WBS 1.8.4 |
| 47.050 | Consortium for Ocean Leadership | 766,978 | SA 12-11/WBS 1.8.4.1.4 |
| 47.050 | Consortium for Ocean Leadership | 845,338 | SA12-11/WBS 1.8.3.3 |
| 47.050 | Florida International University | 138,731 | 800001121-01 |
| 47.050 | Incorporated Research Institution for Seismology | 340,482 | 75-MT |
| 47.050 | Incorporated Research Institutions for Seismology | 188,542 | 05-OSU-SAGE |
| 47.050 | Oregon Health & Sciences University | 20,604 | GSTCN0108S8 |
| 47.050 | Oregon Health & Sciences University | 105,225 | GSTCN0106S4 |
| 47.050 | Oregon Health & Sciences University | 459,359 | GSTCN0106S1 |
| 47.050 | Pennsylvania State University | 891 | 4949-OSU-NSF-1726 |
| 47.050 | The University of Texas at Austin | 21,401 | UTA13-000592 |
| 47.050 | University of Akron | 12,321 | 540064-OSU |
| 47.050 | University of Alaska | 30,901 | PO FP40101 / UAF 13-0131 |
| 47.050 | University of Alaska | 207,740 | PO FP802513 / UAF 08-0037 |
| 47.050 | University of California at Santa Cruz | 63,751 | S0184031 |
| 47.050 | University of California, Berkeley - NSF | 23,126 | 00008435 |
| 47.050 | University of California, San Diego | 20,841 | 34828061 / PO S9000109 |
| 47.050 | University of Colorado | 47,623 | 1550973 / PO 1000294288 |
| 47.050 | University of Hawaii | 49,464 | MA130035 / PO Z10048082 |
| 47.050 | University of Maryland | 29,567 | PO 3861 |
| 47.050 | University of Southern California | 31,798 | 33897890/PO 10043427 |
| 47.050 | Woods Hole Oceanographic Institution | 16,461 | A100900 |
| 47.050 | Woods Hole Oceanographic Institution | 22,013 | A101018 |
| 47.070 | Computing Research Association | 47,334 | CIF-E-003 |
| 47.070 | University of California, Los Angeles | 22,800 | 0070 G PC456 MOD #2 |
| 47.070 | University of California, Los Angeles - NSF | 34,377 | 0070 G RC848 |
| 47.070 | University of Southern California | 10,511 | 43854715 |
| 47.074 | American Museum of Natural History | 30,682 | 40634 |
| 47.074 | Carnegie Institute | 9,401 | 6-2091-02 |
| 47.074 | Cold Spring Harbor Lab | 489,901 | 52930113/213 / PO 920802-SV |
| 47.074 | University of California, Davis | (824) | 201015754-01 |
| 47.074 | University of Hawaii | 315,975 | PO Z795332/Z925587 |
| 47.074 | University of Pittsburgh | 49,089 | 0005463(011312-01) |
| 47.074 | University of South Dakota | 33,762 | USD-1201 AMEND.#2 |
| 47.074 | University of Wisconsin - Madison | 18,001 | 471K424 |
| 47.074 | Virginia Tech | 18,549 | 478784-19201 |
| 47.074 | Virginia Tech | 61,338 | 478718-19201 |
| 47.074 | Yale University | 116,690 | C13D11578 (D01820) |
| 47.075 | American Sociological Assn | 681 | Not Available |
| 47.075 | University of Utah - NSF | 8,988 | 10031411-OREGON |
| 47.076 | Association of Science-Technology Centers | 11,663 | 2014-1116 |
| 47.076 | Dartmouth College | 47,849 | 751 |
| 47.076 | Denver Museum of Nature and Science | 9,024 | 2013-1390 |
| 47.076 | El Camino Community College | 240 | NSF 0168669 |
| 47.076 | El Camino Community College | 43,171 | PO610285 |
| 47.076 | Harvard University | 4,350 | 5069094-118114 |
| 47.076 | Hispanic Communications Network | 24,258 | 2013-2000 |

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|---|---|---|---|
| 47.076 | Mathematical Assn of America | 17,640 | DRL-0910240 |
| 47.076 | Oregon Museum of Science and Industry | 5,723 | 2014-1675 |
| 47.076 | Oregon Museum of Science and Industry | 29,229 | D10-07 |
| 47.076 | Rogue Community College | 80 | ATE-NSF 1002822 9/1/11 |
| 47.076 | SRI International - National Science Foundation | 29,554 | 134-000008 MOD #1 |
| 47.076 | Teachers Development Group | 93,371 | 04-DRL02 |
| 47.076 | University of California, Los Angeles | 49,083 | 0070 G PD877 |
| 47.076 | University of California, San Diego | 26,257 | PO 10296221 |
| 47.076 | University of Colorado | 17,946 | 1547120 |
| 47.076 | University of Washington | 60,244 | 658615 |
| 47.076 | University of Washington | 85,072 | 658608 |
| 47.076 | University of Wisconsin - Madison | 67,268 | 446K434 |
| 47.076 | Winona State University | 3,592 | PO 277654 |
| 47.078 | HT Harvey and Associates | 17,462 | Project # 3426-01 |
| 47.078 | Regents of University of Colorado | 81,273 | 1548194 PO: 77305/1000046795 |
| 47.078 | The University of Texas at Austin | 16,721 | UTA13-000572 |
| 47.078 | University of Nebraska | 37,175 | 25-0505-0010-002 |
| 47.079 | Michigan Technological University | 45,466 | 1110090Z7 P0090366 MOD #1 |
| 47.080 | University of California, Los Angeles | 163,779 | 0145 G MB061 AMEND. 4 |
| 47.080 | University of Hawaii | 14,987 | MA120047 MOD #1 |
| 47.080 | University of Illinois, Urbana-Champaign | 88,174 | 2010-07189-01 MOD #3 |
| 47.082 | Rutgers, The State University of New Jersey | 11,762 | 4-32571 / 4127 / PO S1411525 |
| 47.082 | University of New Mexico | (3) | 976021-874U |
| 47.082 | University of New Mexico | 8,153 | 976021-874U-2 |
| 59.037 | Lane Community College | 6,000 | SJB 13-SJB-146 |
| 59.037 | Lane Community College | 6,798 | SUB OF: SBAHQ-10-V-0004 |
| 59.037 | Lane Community College | 8,069 | MATCH REQD |
| 59.037 | Lane Community College | 10,520 | SBAHQ-12-B-0031 |
| 59.037 | Lane Community College | 22,894 | SBAHQ-12-B-0069 |
| 66.041 | City of Corvallis | 42,750 | 2011-1734 |
| 66.123 | Washington Dept of Fish & Wildlife | 104,284 | PRIME:R10-PS-1007;SUB:12-1525 |
| 66.461 | Lane Council of Governments - EPA | 4,837 | - |
| 66.469 | Central Michigan University | 124,571 | 2011-1086 |
| 66.469 | Loyola University Chicago | 7,250 | 511045 |
| 66.509 | Arizona State University | 12,627 | 14-498 |
| 66.509 | Arizona State University - EPA | 413 | 14-497 |
| 66.716 | Texas A & M University | 10,017 | 07-S140740 |
| 66.716 | Washington State University | 53,529 | 117644 G003088 |
| 66.950 | N Amer Assoc for Envir Ed | (65) | NT-83497401 |
| 66.950 | N Amer Assoc for Envir Ed | 15,881 | 18911 |
| 66.950 | N Amer Assoc for Envir Ed/Cornell Univ/EPA | 72,005 | - |
| 81.049 | Dept of Energy Environmental Restoration | 38,797 | 1992-026-01 |
| 81.049 | Montana State University | 65,004 | G130-12-W3521 |
| 81.049 | OnTo Technology LLC | 20,827 | 2012-DE-SC0006336 |
| 81.049 | Regents of UC - Davis | 47,105 | DE-SC0008937,201223767-PSU |
| 81.049 | Stanford University | 41,096 | 60404141-109779-A |
| 81.049 | U California Lawrence Berkeley National Laboratory - DOE | 49,744 | 7084143 MOD.# |
| 181.079 | South Dakota State University | 20 | 3TA160 |
| 81.079 | South Dakota State University | 6,243 | 3TB160 |
| 81.087 | Alta Rock Energy, Inc. | 25,371 | 2013-535 |
| 81.087 | Bay Area Photovoltaic Consortium (BAPVC) | 96,964 | 60314363-51077-U AMEND #1 |
| 81.087 | Boise State University | 61,244 | 014G106215-D (DE-EE0001120) |

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|---|---|---|---|
| 81.087 | Columbia Power Technologies | 19,171 | 2013-1354 |
| 81.087 | Daimler Trucks North America | 15,707 | 2011-462 |
| 81.087 | Dehlsen Associates LLC | 11,812 | PO 00529/2014-1697 |
| 81.087 | South Dakota State University | 110 | 3TC160 |
| 81.089 | Research Partnership to Secure Energy for America | 79,704 | 08121-2801-02 |
| 81.089 | Southern Methodist University | 43,670 | G001244-7500 |
| 81.104 | Vanderbilt University | 124,395 | 19067-S2 |
| 81.106 | Western Governor's Association | 76,527 | 000000045 |
| 81.112 | Western Governor's Association | 40,000 | 0840747227000 |
| 81.112 | Western Governor's Association | 107,172 | 0840747227000 |
| 81.117 | WA State Dept. of Commerce | 31,170 | 00000000006000 |
| 81.121 | Idaho National Laboratory | 77,397 | 00044868-00036 |
| 81.121 | Krell Institute - Department of Energy Computational Science | 155 | - |
| 81.122 | Centralia College | 9,854 | Not Available |
| 81.122 | University of Minnesota | 8,994 | A000211535 |
| 81.135 | Sharp Laboratories of America | 118,792 | 2013-2150 |
| 81.135 | University of California Santa Barbara | 210,975 | KK1335 |
| 81.135 | University of California, Santa Barbara | 139,518 | KK1336 MOD #1 |
| 84.027 | Federated States of Micronesia - USDE | 64,795 | 1088444 |
| 84.027 | Lebanon Community School District | 24,798 | 2014-890 |
| 84.027 | State of Iowa-Department of Education/USDE | 40,746 | 043414 AMEND #1 |
| 84.033 | Mt Hood Community College | 668 | Not Available |
| 84.116 | Regents of University of Michigan | 1,621 | 3002042570 |
| 84.116 | University of Denver | 2,941 | SC36537A-01-03 |
| 84.116 | Willamette University | 11,182 | SUB AG WU-FIPSE02-13 |
| 84.126 | Cincinnati Children's Hospital Medical Center | 183,111 | 20261 |
| 84.133 | Oregon Health & Sciences University | 78,730 | 9007327-PSU |
| 84.133 | Temple University | 16,478 | 300104-PSU |
| 84.133 | University of Cincinnati | 17,894 | 107354 AMEND #4 |
| 84.181 | Alaska Department of Health & Social Services | 71,976 | 0613-028 AMEND #1 |
| 84.181 | Lane Education Service District | 8,443,922 | 2402F0 EC CARES 2013-14 |
| 84.181 | Lane Education Service District - ED | 1,782 | 21212 |
| 84.184 | Linn Benton Lincoln ESD | (21,800) | - |
| 84.224 | Access Technologies Inc. | 7,537 | Not Available |
| 84.305 | Florida State University | (7,702) | R01296 AMEND.2 |
| 84.305 | Harvard University | 9,668 | 108074-5065884 |
| 84.305 | University of Virginia | 103,129 | GM10128-139152 |
| 84.305 | WestEd | 266,815 | S12-022 MOD #1 |
| 84.323 | Napa County Office of Education | 26,877 | - |
| 84.324 | IRIS Media Inc. | 14,436 | 18899 |
| 84.324 | Oregon Research Institute | 414,013 | R324A090111, MOD 6 |
| 84.324 | University of Connecticut | 315,929 | 7169 |
| 84.324 | University of North Carolina at Chapel Hill | 132,713 | 5-39253 |
| 84.324 | University of Wisconsin - Madison | 115,594 | 409K640 MOD #1 |
| 84.325 | Salas University | 15,139 | SALAS SUBCONTRACT 83403 |
| 84.325 | Salus University | 23,214 | 83401 |
| 84.326 | California State University Northridge | 32,229 | SUBAWARD F-11-2963-WOU |
| 84.326 | California State University Northridge | 98,858 | SUBAWARD F-11-2963-3WOU |
| 84.326 | South Carolina School for the Deaf and Blind | 89,540 | SUBGRANT OF H326C080022 |
| 84.326 | University of Connecticut | 155,864 | UCHC6-36186474/46087620 |
| 84.326 | University of Kansas Center for Research, Inc. | 127,901 | FY2013-042-M1 |
| 84.326 | University of North Carolina at Chapel Hill | 113 | 5-54391 AMEND.#4 |

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|---|---|---|---|
| 84.326 | University of North Carolina at Chapel Hill | 105,406 | 5-39294 MOD #1 |
| 84.327 | Oregon Health & Science University | 3,408 | SUB OF USDE H327S130010 |
| 84.357 | American Samoa Government | 12,575 | C56206A |
| 84.366 | Teachers Development Group | 6,192 | 101-19902-A |
| 84.367 | National Writing Project | 17,960 | 92-OR01-SEED2012 |
| 84.367 | National Writing Project | 30,562 | 92-OR03-SEED2012 #4 |
| 84.367 | The National Writing Project Corporation | 3,734 | 92-OR02-SEED2012 |
| 84.367 | USDE-National Writing Project | 1,701 | 92-OR03-SEED2012 MOD #5A |
| 84.400 | WestEd | 307,855 | S00025167.0 |
| 93.043 | Rogue Valley Council of Governments | 835 | Not Available |
| 93.060 | Northwest Family Services | 28,276 | 19550 |
| 93.088 | Futures Without Violence | 56,471 | 40000000000012 |
| 93.088 | Public Health Data Standards | 11,333 | 40000000000014 |
| 93.103 | University of California, Davis | 66,149 | 08002947-CPS-02 |
| 93.104 | Native American Rehabilitation Association | 223,678 | CONTRACT #: C 14-02 |
| 93.104 | Northwest Portland Area Indian Health Board | 47,431 | C13-02, PO # 22184 |
| 93.104 | Northwest Portland Area Indian Health Board | 99,951 | C14-03 PO #23502 |
| 93.113 | Arizona State University - NIH | 9,737 | 21241 |
| 93.113 | Dahl Natural, LLC | 103,639 | 2013-792 |
| 93.113 | Omega Optics, Inc | 73,696 | OSU2014-996 |
| 93.113 | Pennsylvania State University | 81,945 | 4597-OSU-DHHS-9964 |
| 93.113 | University of Alaska, Anchorage | 145,817 | P0418820 AMEND #5 |
| 93.117 | Oregon Health & Sciences University | 20,149 | 9005907-APHPM0177-PSU |
| 93.121 | Mayo Clinic | (6,904) | 2R01DE014036-10 |
| 93.121 | Mayo Clinic | 35,948 | PO 6328517 |
| 93.121 | Oregon Health & Sciences University | 82,507 | AB10M0046 OSU |
| 93.121 | University of Colorado, Denver | 76,417 | FY10.530.001 AMEND.7 |
| 93.121 | University of Colorado, Denver - NIH | 77,823 | 2-5-17173 |
| 93.121 | University of Michigan, Ann Arbor | 72,727 | 3002420859 AMEND #4 |
| 93.135 | West Virginia University | 39,277 | 03-606F-OSU |
| 93.172 | Fred Hutchinson Cancer Research Center | (181) | 662382/708548 AMEND #1 |
| 93.172 | Fred Hutchinson Cancer Research Center | 17,737 | 0000756692 |
| 93.172 | Fred Hutchinson Cancer Research Center - NIH | 48,118 | 0000784934 AMEND #1 |
| 93.172 | Lawrence Berkeley National Laboratory | 10,109 | 6905761 MOD#3 |
| 93.172 | University of Cambridge | 16,516 | RG60870 |
| 93.172 | University of North Carolina at Chapel Hill | 157,237 | 5-31042 |
| 93.173 | Albert Einstein College of Medicine | 306,564 | 9-526-6278/310480 |
| 93.173 | Oregon Health & Sciences University | 24,766 | 1001858_PSU |
| 93.173 | State University of New York | 485 | R879441 |
| 93.213 | Oregon Health & Sciences University | 46,198 | 90051415_OSU |
| 93.213 | University of Illinois, Chicago | 54,084 | 2010-02881-03 |
| 93.239 | Stanford University | 21,552 | 60209585-104354-H |
| 93.239 | Stanford University Use vendor 890012939 | 23,900 | 60294488-104354-L |
| 93.241 | Oregon Health & Science University | (150) | 20000000000011 |
| 93.242 | Dartmouth College | 20,420 | 909 |
| 93.242 | Oregon Health & Sciences University | 109,224 | 1002328_PSU |
| 93.242 | Pennsylvania State University | 396,323 | 4880-UO-DHHS-2118 MOD #1 |
| 93.242 | University of Minnesota | 290,625 | A000285204 AMEND.10 |
| 93.243 | Cascadia Behavioral Healthcare | 66,721 | Not Available |
| 93.243 | Georgetown University | 17,560 | Not Available |
| 93.243 | Mental Health Association of Oregon | 1,029 | PSU-2-2011 |
| 93.243 | Mental Health Association of Oregon | 9,508 | 201SOW279 |

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| 93.243 | Multnomah Educational Service District | 15,835 | MESD #: C01041 |
| 93.243 | Multnomah Educational Service District | 29,237 | C01040 |
| 93.243 | Multnomah Educational Service District | 44,924 | C01576 |
| 93.243 | Multnomah Educational Service District | 77,376 | C01575 |
| 93.243 | Native American Rehabilitation Association | 18,366 | Not Available |
| 93.243 | Outside In | 20,224 | Not Available |
| 93.243 | Yellowhawk Tribal Health Center | 73,646 | Not Available |
| 93.262 | Center for Construction Research and Training | 6,917 | 13-10-PS |
| 93.262 | Center for Construction Research and Training | 29,074 | 13-2-PS |
| 93.262 | Oregon Health & Science University | 23,506 | Not Available |
| 93.262 | Oregon Health & Sciences University | 13,791 | GCROE0147A AMEND.4 |
| 93.262 | Oregon Health & Sciences University | 35,900 | GCROE0200B_OSU |
| 93.262 | Oregon Health & Sciences University | 43,983 | GCROE0200A_UO MOD #4 |
| 93.262 | Oregon Health & Sciences University | 174,269 | GCROE0200A_PSU |
| 93.262 | University of Washington | 14,115 | 745822 |
| 93.262 | Washington State Labor & Industries | 26,943 | K2379 |
| 93.273 | Arizona State University | 300,437 | 13-291 MOD #1 |
| 93.273 | UCLA | 43,241 | 1182 G RA352 |
| 93.279 | Arizona State University - NIH | 202,140 | 14-478 |
| 93.279 | Northwestern University - NIH | 10,514 | 60035189 UO |
| 93.279 | Oregon Social Learning Center / NIH | 211,411 | TDAP (SUB NIH-035763) |
| 93.279 | University of California | 67,883 | 41941221 |
| 93.279 | University of Pennsylvania | 22,465 | 559481 PO#3033687 |
| 93.283 | Natl Assoc Chronic Dis Direct | 50,230 | 40000000000015 |
| 93.296 | Willamette Neighborhood Housing Services | 11,205 | 2014-1083 |
| 93.307 | Bauer Labs | 31,369 | 2013-2233 |
| 93.307 | IRIS Media, Inc. - NIH | 19,392 | 19688 |
| 93.350 | Oregon Health & Sciences University | 15,997 | 9006282-019-OSU |
| 93.351 | Louisiana State University | 124,180 | 75904 MOD #1 |
| 93.351 | Oregon Health & Sciences University | 126,213 | 1002942_OSU |
| 93.359 | Oregon Health & Sciences University | 32,201 | 9009002_CP/9009002-CP2 |
| 93.393 | Brown University | 15,861 | 630 |
| 93.393 | University of Southern California | 34,339 | Not Available |
| 93.395 | Fred Hutchinson Cancer Research Center | 14,598 | 791030 |
| 93.395 | Fred Hutchinson Cancer Research Center | 21,692 | 764831 |
| 93.398 | Oregon Health & Sciences University | 30,409 | 9004125-OSU |
| 93.399 | University of Southern California | 9,808 | 44219776 |
| 93.399 | University of Michigan, Ann Arbor | 8,837 | 3002557848 |
| 93.575 | Oregon Child Care Resource and Referral Network | (4,169) | 05-07RR04 |
| 93.587 | Confederated Tribes of the Grand Ronde | 3,842 | 19233 MOD #1 |
| 93.587 | Confederated Tribes of the Grand Ronde - DHHS | 18,213 | 18581 |
| 93.587 | Mississippi Band of Choctaw Indians | 10,628 | 19517 MOD #1 |
| 93.632 | University of Missouri-Kansas City | 40,063 | 0044374/00010547 |
| 93.648 | The Research Foundation of State Univ. of New York | 83,655 | AWARD # 1105807-16-62495 |
| 93.648 | The Research Foundation of State Univ. of New York | 105,523 | AWARD # 1105807-24-62495 |
| 93.648 | The Research Foundation of State Univ. of New York | 267,512 | 14-06/1113708-4-66158 |
| 93.670 | Northwest Professional Consortium Inc. dba NPC Research | 28,052 | Not Available |
| 93.701 | Oregon Health & Science University | 46,841 | 1001472_PSU_CARDER |
| 93.701 | Oregon Health & Sciences University | 20,867 | GEMME0099AST_PSU |
| 93.708 | Oregon Childhood Development Coalition | 24,304 | LETTER OF AGREEMENT |
| 93.715 | Oregon Health & Sciences University | (21,757) | ASMM10126ST |
| 93.767 | University of Washington | 104,505 | 755555 |

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|---|---|---|---|
| 93.778 | Lane Education Service District | 260,836 | MEDICAID |
| 93.837 | Elex Biotech LLC | 21,852 | 120420 |
| 93.837 | Oregon Health & Sciences University | 33,806 | GCROE0192A_PSU |
| 93.837 | University of Minnesota | 248 | D002108601 MOD #1 |
| 93.837 | University of Toledo Health Science Center | 157,240 | N-2009-48 |
| 93.839 | Oregon Health & Sciences University | 444,255 | GPEDI0500A/GPEDI0472A |
| 93.847 | Cornell University | 14,382 | 56938-8961 |
| 93.847 | George Washington University - NIH | 85,514 | 13-S26 |
| 93.847 | Pacific Diabetes Technologies, Inc. | 93,911 | 2013-1459 |
| 93.847 | University of Colorado, Denver - NIH | 133,601 | FY14.346.001 |
| 93.855 | Aradigm Corporation | 111,035 | 2014-1030 |
| 93.855 | Mount Sinai School of Medicine | 222,621 | 0254-3242-4609 |
| 93.855 | Oregon Health & Sciences University | 10,774 | GMMBI0187A |
| 93.855 | University of Chicago | 19,103 | FP053989 |
| 93.855 | University of Texas Southwestern | 24,327 | 130602 PO RGC0000000407 |
| 93.855 | University of Texas Southwestern | 80,628 | 120606 |
| 93.855 | University of Washington | 18,878 | 30000000000001 |
| 93.855 | University of Washington | 87,861 | 755607 |
| 93.855 | University of Wisconsin - Madison | 108,673 | 358K212 MOD #2 |
| 93.856 | DesignMedix Inc | 23,100 | 201PEY329 |
| 93.859 | Dartmouth College | 90,993 | 1173 |
| 93.859 | Quintessence Chemicals | 32,656 | 18895 |
| 93.859 | Texas A & M University | 50,669 | 99-S090064 AMEND.4 |
| 93.859 | University of California Santa Barbara | 1,244 | KK1406 |
| 93.859 | University of Chicago - NIH | 206,749 | FP055460 |
| 93.859 | University of Florida | 62,549 | 00093919/UF11153 |
| 93.859 | University of New Mexico | 14,434 | 04809W-2RX67C/04809W-70C1 |
| 93.859 | University of Pennsylvania | 61,009 | 555217 |
| 93.859 | Virginia Tech | 11,752 | 431698-19201 |
| 93.859 | Wake Forest University | 142,678 | WFUHS13114 |
| 93.865 | Brown University | 26,983 | 501/PO 277096 |
| 93.865 | Duke University | 8,021 | 13-NIH-1051 |
| 93.865 | Georgia State University | 93,044 | SP00010461-04 MOD #3 |
| 93.865 | Harvard University | 8,717 | 114119.50711 |
| 93.865 | IRIS Media, Inc. - NIH | 29,987 | 20660 MOD #1 |
| 93.865 | Oregon Center for Applied Science | 6,620 | 20014 |
| 93.865 | Oregon Health & Sciences University | 61,561 | 1002131-OSU2 |
| 93.865 | Oregon Social Learning Center | 25,457 | AMENDMENT 3 |
| 93.865 | Oregon Social Learning Center / NIH | 356,661 | 5R01HD042608 |
| 93.866 | Boston University | 60,132 | 4418-5/9500227912/4500000183 |
| 93.866 | World Health Organization (WHO) - NIH | 48,852 | APW#2013/358581-0 |
| 93.928 | University of North Carolina at Chapel Hill | 21,647 | PRIME:5H97HA15148-04;SUB:5- |
| 93.969 | Oregon Health & Sciences University | 10,059 | SUB#:9006177_PSU |
| 93.969 | Oregon Health & Sciences University | 71,966 | ASONO0303-PSU |
| 93.969 | Oregon Health & Sciences University | 81,140 | ASONO0303-OSU |
| 93.989 | National Institute of Health of Peru | 75,561 | 2014-1444 |
| 93.989 | Smithsonian Institution | 6,697 | 09-SUBC-440-0000172121 |
| 94.006 | Cow Creek Band of Umpqua Tribe of Indians | (108) | 19357 |
| 94.007 | Oregon Campus Compact | 1,000 | Not Available |
| 94.013 | CORP for National and Community Services | 4,553 | 99999999 |
| 97.008 | Portland State University Foundation | (45,892) | Not Available |
| 97.042 | Yamhill County - FEMA | 9,772 | 20860 |

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|---|---|---|---|
| 97.073 | Douglas County, Oregon | 17,188 | 27932 |
| 97.130 | University of South Carolina | 31,850 | MUSC14-012 |
| 98.001 | Eurasia Foundation - US Agency International Development | 3,000 | W13-1005 |
| 98.001 | Eurasia Foundation - US Agency International Development | 62,344 | W13-2008 |
| 98.001 | Innovation for Poverty Action | 32,675 | Not Available |
| 98.001 | International Rescue Committee - USAID | 34,315 | AID-391-A-13-00005 |
| 98.001 | University of California | 56,977 | 00008194 BB00213826 |
| 10.XXX | Catholic Relief Services - USDA | 131,942 | V-2013-001 |
| 10.XXX | Consortium for Research on Renewable Industrial Materials | 20,266 | 802 |
| 10.XXX | Engineering and Land Planning Associates | (2,972) | 2010-1591 |
| 10.XXX | Mercy Corps | 29,060 | 2013-1498 |
| 10.XXX | National 4-H Council | 4,301 | 2013-2768 |
| 10.XXX | Northwest Center for Alternatives to Pesticides | 8,644 | 01-12-OSU |
| 10.XXX | Pheasants Forever | 183,541 | J1730A |
| 10.XXX | The Nature Conservancy | 3,301 | ORFO - - 4/24/13-01-AA |
| 10.XXX | Washington State University | 4,314 | 20718 |
| 11.XXX | National Marine Sanctuary Foundation | 13,214 | F0769A |
| 11.XXX | North Pacific Research Board | 14,100 | X0158C |
| 11.XXX | North Pacific Research Board | 21,598 | X0158A |
| 11.XXX | Northern Taiga Ventures, Inc. | 14,764 | 2014-835 / PO-CIE-13-Samp |
| 11.XXX | Pacific Salmon Commission | 138,362 | 9909840528 |
| 11.XXX | Pacific States Marine Fish Com | 132,058 | 936002376 |
| 12.XXX | Adams Engineering & Communication Technology Inc | 25,583 | SA-ICEII-OSU-03 |
| 12.XXX | Auburn University | 142,347 | 13-BGCA-Army-OSU |
| 12.XXX | Computational Physics Inc. | 75,019 | 5185-007-50-000/N000173-11-C- |
| 12.XXX | Haley Aldrich, Inc. | 26,631 | 39730-001 through 39730-007 |
| 12.XXX | HDR One Company | 38 | 2914 |
| 12.XXX | HDR One Company | 71,149 | 2797 |
| 12.XXX | HDR One Company | 82,494 | 119254 |
| 12.XXX | InfoBeyond Technology LLC | 18,306 | IB1303-A |
| 12.XXX | Intel Corporation | 91,447 | CW1935437 |
| 12.XXX | Johns Hopkins University | 73,717 | APL 109717 CLIN M5D02 |
| 12.XXX | Johns Hopkins University | 81,858 | 116984 |
| 12.XXX | Luna Innovations | 56,096 | 2691-ARM-1S/OSU |
| 12.XXX | North Carolina State University | 151,326 | 2012-2039-01 |
| 12.XXX | Palo Alto Research Center | (8,519) | P308393/D12PC00435 |
| 12.XXX | Pennsylvania State University | 34,296 | S12-08-OSU |
| 12.XXX | Science Applications International Corporation | 359,011 | PO 10083638 |
| 12.XXX | Seattle Institute for Biomedical and Clinical Research/DOD | 243,049 | KG112-UO-2 |
| 12.XXX | Smithsonian Institute | 29,601 | 14-SUBC-440-0000300419 |
| 12.XXX | Smithsonian Institution | 647 | 12-SUBC-440-0000254797 |
| 12.XXX | Smithsonian Institution | 46,259 | 13-SUBC-440-0000277815 |
| 12.XXX | SRI International | 213,410 | 123-000022 |
| 12.XXX | Torc Robotics | 63,924 | AFR 03-101/OS-01 |
| 12.XXX | University of Michigan | 15,063 | 3002962241 |
| 12.XXX | University of Washington | 85,510 | 691994 |
| 12.XXX | Vanderbilt University | 177,418 | 1723-S4 |
| 12.XXX | Wasatch Molecular, Inc. | (1) | 2013-1693 |
| 15.XXX | Center for Plant Conservation | (1,933) | 248055 |
| 15.XXX | Center for Plant Conservation | 972 | 248045 |
| 15.XXX | Center for Plant Conservation | 14,447 | 248050 |
| 15.XXX | Ducks Unlimited | 108 | US-OR-201-1 |

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|---|---|---|---|
| 15.XXX | Ducks Unlimited | 42,356 | US-WA-122-4 |
| 15.XXX | Tualatin River Watershed Council | 521 | 277821 |
| 15.XXX | Tualatin River Watershed Council | 4,371 | 27782A |
| 17.XXX | Community Services Consortium | 8,915 | 2013-1911 |
| 17.XXX | Economic Systems Inc | 60,000 | 40000000000011 |
| 20.XXX | California Department of Transportation | 30,459 | 65A0497 |
| 20.XXX | ICF International | 75,494 | 13KJSK0014 |
| 20.XXX | National Academy of Sciences | 33,633 | HR-03-99 |
| 20.XXX | National Academy of Sciences | 40,280 | NCHRP-161 |
| 20.XXX | National Academy of Sciences | 54,184 | SUB0000413 HR 14-29 |
| 20.XXX | National Academy of Sciences | 56,100 | TCRP A-40/SUB0000436 |
| 20.XXX | National Academy of Sciences | 88,546 | HR 15-44 |
| 20.XXX | National Academy of Sciences | 169,908 | TCRPC-20 |
| 20.XXX | Oil Spill Recovery Institute | 79,018 | 39426 |
| 20.XXX | Smithsonian Institution | 10,570 | 12SUBC-440-0000250200 |
| 20.XXX | Washington State Dept of Transportation | 93,996 | GCA6766 |
| 43.XXX | Ball Aerospace | 58,457 | 11DHK055 |
| 43.XXX | Carnegie Mellon University | 46,081 | 1990036-299774 |
| 43.XXX | Jet Propulsion Lab | 1,545 | 1453508 |
| 43.XXX | Jet Propulsion Lab | 22,500 | RSA 1492265 |
| 43.XXX | Jet Propulsion Lab | 28,291 | 1475568 |
| 43.XXX | Jet Propulsion Lab | 33,563 | 1495237 |
| 43.XXX | Jet Propulsion Lab | 69,938 | 1469950 |
| 43.XXX | Los Gatos Research, Inc. | 22,948 | 2013-2691 |
| 43.XXX | University of Southern California | 135,451 | Y88256 |
| 43.XXX | University of Washington | 59,909 | 702013 |
| 47.XXX | Consortium for Ocean Leadership | 398 | T334A11 |
| 47.XXX | Consortium for Ocean Leadership | 4,737 | T337B11 |
| 47.XXX | Consortium for Ocean Leadership | 8,943 | PO T347A11 |
| 47.XXX | Consortium for Ocean Leadership | 9,688 | PO T350A11 |
| 47.XXX | Consortium for Ocean Leadership | 14,963 | T333A11 |
| 47.XXX | Consortium for Ocean Leadership | 15,876 | PO T351A11 |
| 47.XXX | Consortium for Ocean Leadership | 20,375 | T344A11 |
| 47.XXX | Consortium for Ocean Leadership | 25,220 | SAF-13-03 |
| 47.XXX | Consortium for Ocean Leadership | 29,965 | SAF-13-04 |
| 47.XXX | Consortium for Ocean Leadership | 37,775 | T341A11 |
| 47.XXX | Consortium for Ocean Leadership | 53,399 | PO T349A11 |
| 47.XXX | Consortium for Ocean Leadership | 53,744 | PO T349B11 |
| 47.XXX | Consortium for Ocean Leadership | 54,426 | T341B11 |
| 47.XXX | Consortium for Ocean Leadership | 75,272 | T344B11 |
| 47.XXX | Earth and Space Research | 21,917 | PO 2011-173 OSU |
| 47.XXX | Oregon Nanoscience and Microtechnologies Institute | 20,000 | 2013-2648 |
| 47.XXX | Suitland Technology Education Engagement Resource Centre, Inc | 7,629 | J1763A |
| 66.XXX | City of Lowell | (291) | 2011-2051 |
| 66.XXX | Health Effects Institute | 9,226 | 4783-RFA09-1/09-4 |
| 66.XXX | Tetra Tech, Inc. | 36,347 | V0559A |
| 81.XXX | Argonne National Laboratory - U.S. Department of Energy | 54,359 | 4F-30401 |
| 81.XXX | Battelle Memorial Institute | (949) | MASTER 107557; TO 183148 |
| 81.XXX | Built Environment and Sustainable Technologies | 19,372 | 2013-2877 |
| 81.XXX | Columbia River Inter-Tribal Fish Commission | 33,188 | C14-07 / PO C01400730 |
| 81.XXX | Columbia River Inter-Tribal Fish Commission | 185,595 | C13-11 / PO C1301130 |
| 81.XXX | Confed Tribes Umatilla Indian | 80,229 | 930624734 |

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|---|---|---|---|
| 81.XXX | DOE Pacific Northwest National Lab | 1,754 | 182174 |
| 81.XXX | DOE Pacific Northwest National Lab | 12,189 | 199062 Task# 210570 |
| 81.XXX | DOE Pacific Northwest National Lab | 16,232 | 199062-229222 |
| 81.XXX | Idaho National Laboratory | 10,678 | 00044868-00025 |
| 81.XXX | Idaho National Laboratory | 23,777 | 00044868-00031 |
| 81.XXX | Idaho National Laboratory | 25,364 | 00044868-00030 |
| 81.XXX | Idaho National Laboratory | 31,954 | 00044868-00034 |
| 81.XXX | Idaho National Laboratory | 34,468 | 00044868-00033 |
| 81.XXX | Idaho National Laboratory | 47,107 | 68396-02 |
| 81.XXX | Idaho National Laboratory | 125,951 | 00044868-00023 |
| 81.XXX | Idaho National Laboratory | 178,083 | 00044868-00021 |
| 81.XXX | Idaho National Laboratory | 200,000 | 00044868-00032 |
| 81.XXX | Idaho National Laboratory | 220,431 | 128748 |
| 81.XXX | Idaho National Laboratory | 248,513 | 138995 |
| 81.XXX | Idaho National Laboratory | 435,195 | 00044868-00029 |
| 81.XXX | Idaho State University | 60,924 | 12-308C |
| 81.XXX | Lawrence Berkeley National Lab | 192,515 | 7033440 |
| 81.XXX | Lawrence Livermore National Laboratory | 4,186 | NO. B607377 |
| 81.XXX | Lawrence Livermore National Laboratory | 39,014 | B605762 |
| 81.XXX | National Renewable Energy Lab | 315,505 | XCI-0-40426-01 |
| 81.XXX | Pacific Northwest National Lab | 23,056 | 135748 |
| 81.XXX | Pacific Northwest National Lab | 39,427 | 199062-202090 |
| 81.XXX | Pacific Northwest National Lab | 51,431 | 199062-204923 |
| 81.XXX | Pacific States Marine Fish Com | 2,029,089 | 936002376 |
| 81.XXX | Sandia National Laboratories | 29,029 | PO 1355324 |
| 81.XXX | Sandia National Laboratories | 163,279 | PO 1256445 |
| 81.XXX | Sandia National Laboratories | 214,515 | PO 1276073 |
| 81.XXX | Terraqua, Inc. | 23,699 | 2013-2140 |
| 81.XXX | TRSX Technologies | 47,004 | 130712-DOE-01 |
| 81.XXX | University of Washington | 56,893 | 757,176.00 |
| 81.XXX | University of Wisconsin - Madison | 104,034 | 347K771 |
| 81.XXX | URS Corporation | 4,479 | RES1000163 |
| 81.XXX | URS Corporation | 15,936 | RES1100426/026 |
| 81.XXX | URS Corporation | 16,738 | RES1100426 / 006 |
| 81.XXX | URS Corporation | 20,643 | RES1100426 / 005 |
| 81.XXX | URS Corporation | 24,167 | RES1100426/018 |
| 81.XXX | URS Corporation | 28,341 | RES1100426/22 |
| 81.XXX | URS Corporation | 39,589 | RES1100426/016 |
| 81.XXX | URS Corporation | 40,703 | RES1100426/21 |
| 81.XXX | URS Corporation | 41,212 | RES1100426 / 013 |
| 81.XXX | URS Corporation | 41,857 | RES1100426/20 |
| 81.XXX | URS Corporation | 52,049 | RES1100426/015 |
| 81.XXX | URS Corporation | 54,200 | RES1100426 / 007 |
| 81.XXX | URS Corporation | 54,427 | RES1100426/017 |
| 81.XXX | URS Corporation | 57,809 | RES1100426/012 |
| 81.XXX | URS Corporation | 66,050 | RES1100426 / 004 |
| 81.XXX | URS Corporation | 76,254 | RES1100426 / 023 |
| 81.XXX | URS Corporation | 83,403 | RES1100426/009 |
| 81.XXX | URS Corporation | 89,279 | RES1100426/014 |
| 81.XXX | URS Corporation | 95,419 | RES1100426 / 019 |
| 84.XXX | Forest Grove School District | 27,848 | 6 |
| 84.XXX | George Mason University | 674,487 | 2013-1297 |

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|---|---|---|---|
| 84.XXX | Lane County SD 4J | 9,013 | 2401Q1 |
| 93.XXX | American Institutes for Research | 5,000 | SC-05-02054 001-03 |
| 93.XXX | American Institutes for Research | 19,629 | 00994-02731.003,PO13RRG00006 |
| 93.XXX | Confederated Tribes of Siletz Indians of Oregon | 9,908 | 270404 |
| 93.XXX | Confederated Tribes of Siletz Indians of Oregon | 63,446 | 2014-1415 |
| 93.XXX | Confederated Tribes of Siletz Indians of Oregon | 77,660 | 2013-1931 |
| 93.XXX | Coordinated Program Development, LLC | 109,789 | 2013-1596 |
| 93.XXX | Washington State Department of Social and Health Services | 123,399 | 1265-49256 |
| 93.XXX | Yellowhawk Tribal Health Center | 76,019 | PO# 65597 |
| 98.XXX | AECOM International Development, Inc. | 90 | 0770-SO11-61 |
| | | $ 63,495,057 | |

# State of Oregon
# Schedule of Findings and Questioned Costs
# For the Year Ended June 30, 2014

## Section I—Summary of Auditor's Results

**Financial Statements**

| | |
|---|---|
| Type of auditor's report issued: | Unmodified |
| Internal control over financial reporting: | |
| Material weaknesses identified? | ☐ yes ☒ no |
| Significant deficiencies 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 weaknesses identified? | ☒ yes ☐ no |
| Significant deficiencies identified that are not considered to be material weaknesses? | ☒ yes ☐ none reported |
| Type of auditor's report issued on compliance for major programs: | Qualified:<br>Foster Care - Title IV-E<br>Adoption Assistance - Title IV-E<br>Medicaid Cluster<br><br>Unmodified:<br>All Other Major Programs |
| Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? | ☒ yes ☐ no |

**Identification of Major Programs**

| CFDA# | Name of Federal Program or Cluster |
|---|---|
| 10.558 | Child and Adult Care Food Program |
| 17.225 | Unemployment Insurance |
| 84.010 | Title I, Part A |
| 84.126 | Rehabilitation Services_Vocational Rehabilitation Grants to States |
| 93.268 | Immunization Cooperative Agreements |
| 93.558 | Temporary Assistance for Needy Families (TANF) Cluster |
| 93.563 | Child Support Enforcement |
| 93.568 | Low-Income Home Energy Assistance |
| 93.658 | Foster Care Title IV-E |
| 93.659 | Adoption Assistance Title IV-E |
| 93.767 | Children's Health Insurance Program |
| 97.036 | Disaster Grants Public Assistance (Presidentially Declared Disasters) |
| 97.046 | Fire Management Assistance Grant |
| cluster | Supplemental Nutrition Assistance Program (SNAP) Cluster |
| cluster | Child Nutrition Cluster |
| cluster | Workforce Investment Act (WIA) Cluster |
| cluster | Special Education (IDEA) Cluster |
| cluster | Child Care Development Fund (CCDF) Cluster |
| cluster | Medicaid Cluster |
| cluster | Research and Development Cluster |

Dollar threshold used to distinguish between type A and type B programs: $30,000,000

Auditee qualified as low-risk auditee? ☐ yes ☒ no

## Section II – Financial Statement Findings

*Management Response and Corrective Action Plans were not subjected to auditing procedures.*

### 2014-001 Department of Human Services

**Controls in Receipting Unit Should Continue To Be Strengthened**
**Significant Deficiency**

The Department of Human Services (department) receipted more than $562 million in revenue through paper checks during fiscal year 2014. As part of our fiscal year 2013 audit, we found that two administrative employees within the department's Office of Financial Services picked up the checks from the mailroom, sorted them into category types, and accounted for the checks at an aggregated level by category type. The administrative staff then delivered the checks by category type to individuals in the Receipting Unit who were each solely responsible for the custody and recording of checks for their category type in the financial records. Of the $562 million, about $52 million was exposed to risk of misappropriation throughout the fiscal year.

Department management is responsible for establishing adequate controls and safeguards to ensure all checks are properly accounted for and controlled. Checks lost before being receipted are more difficult to trace and detect than a check that is logged and tracked. The department's control process needs to include enough information to track a check from when it is opened in the mail through its delivery to the receipting unit to when the revenue is recorded in SFMA. Such a process generally includes a method to track the check information (amount, remittance detail) and ensure no one person has both access to the check and the accounting records. This would help ensure the detection of a missing, altered, or replaced check with one of a lesser value.

To improve controls over the custody and recording of checks, the department piloted a new reconciliation process in March 2014 for some of the check category types. The department's process includes having the checks received by two employees and recorded on a log. The log is to include the sender's name, the purpose for which the money was sent, and the amount. The process also includes department staff reconciling the number and dollar amount of checks received to the number and dollar amount of checks deposited. Although this reconciliation process was not fully implemented until after the close of fiscal year 2014, it is a start to ensuring sufficient controls are in place to ensure all checks received are deposited into the bank and appropriately recorded in the financial records.

**We recommend** department management ensure internal controls over its check receipting process are sufficient to ensure all checks are safeguarded, properly tracked and accounted for in its financial records.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the recommendation.*

*In May 2014 the agency fully implemented its new check receipting and reconciliation process. We continue to look for opportunities to improve the receipting control structure and reduce the potential risk of lost checks within the agency. We are conducting a process improvement event to look at online electronic deposit upon check opening, rather than later in the receipting process. We are also continuing to reduce the number of checks received in the agency by offering online*

*payment options and increasing the number of payments that are identified through the accounts receivable process.*

*Anticipated Completion Date: May 2014*

**2014-002 Oregon Health Authority**
**Lack of Assurance that Controls Exist and are Effective over a Significant Financial System**
**Significant Deficiency**

Management is responsible for ensuring internal controls are adequate to provide reasonable assurance that transactions are accurate and properly recorded and executed in accordance with management's objectives. That same level of assurance is required for services and financial information provided to the department by independent service providers.

During the audit, we noted that Oregon Health Authority management does not have assurance that information processed through the Medicaid Management Information System (MMIS) is accurate and reliable. The department has relied on an independent service provider to maintain the MMIS since its implementation in 2008. The MMIS processes Medicaid eligible claims including payments to providers and individuals, capitated payments for managed care, and other non-claim payments and transactions. The MMIS processed $4.6 billion in expenditures in fiscal year 2014.

We inquired of management regarding internal controls over transactions processed through the MMIS. Management demonstrated an understanding of the internal controls related to the MMIS information for the processes carried out within the department. However, without an adequate understanding and documentation of the controls implemented by the service provider, or an independent review of those controls, management does not have adequate assurance that the MMIS financial information, as a whole, is accurate and reliable. Specifically, management lacks assurance that the service provider for the MMIS has adequate controls to ensure the $4.6 billion in expenditures processed through the system in fiscal year 2014 was accurately reported.

**We recommend** department management seek adequate assurance for the accuracy of all financial information they report. Management should have a documented understanding of the controls involved in transactions, whether automated or manual, to ensure the integrity of the information. When necessary, such as for significant financial systems operated by independent service providers, department management should obtain timely independent assurance over the accuracy and reliability of the information.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the recommendation.*

*Medical Assistance Programs of the Oregon Health Authority released a Request for Proposal (RFP) in late December 2014 to procure an independent contractor to perform annual audits of the internal controls implemented by Hewlett-Packard (HP) Enterprise Services, LLC, for its operation of the MMIS. The selected contractor will be required to perform the annual audits in accordance with the American Institute of Certified Public Accountants (AICPA) Statement on Standards for*

*Attestation Engagements (SSAE) No. 16, Reporting for Controls at a Service Organization, and provide the agency with annual SSAE 16 "type 2 reports" documenting the internal controls and the operating effectiveness of those controls. HP Enterprise Services is required by its contract with OHA to take immediate corrective action to remedy all material weaknesses, deficiencies, or findings identified in a SSAE 16 type 2 audit report. The first annual audit by the selected contractor will be for state fiscal year 2015, ending in June 2015. OHA will require the selected contractor to submit annual audit reports by the end of September following each state fiscal year.*

*In addition to the ongoing effort to better oversee and document the contractor controls within the drug rebate program addressed in last year's audit, staff from Medical Assistance Programs and the Office of Financial Services meet biweekly with Hewlett Packard counterparts from technical and financial areas to discuss MMIS data questions and anomalies, system testing, outstanding MMIS production changes, and upcoming system changes and impacts. The group also reviews and manages an action item list to document the group's work and those responsible for taking action.*

*Anticipated Completion Date: September 30, 2015*

**2014-003 Department of Administrative Services**
**Repair and Maintenance Costs Should Not Be Capitalized**
**Significant Deficiency**

The department owns and operates approximately three million square feet of building space that is generally occupied by state agencies. The department's management is responsible for maintaining the buildings in operating order with the expectation that they will continue to serve the state through the term of their established useful lives. According to accounting standards, maintenance costs are expensed in the year in which the work is performed. A cost can be capitalized if it is related to an improvement, such as a significant renovation that extends the original useful life of the building. By capitalizing a cost, the state is able to spread the cost over future years and not bear the impact of the expense all at once.

The Oregon Accounting Manual defines improvements to existing assets as follows: *"An addition or improvement, unlike a repair, provides additional value, enhances a capital asset's functionality, or extends a capital asset's expected useful life. Repairs and maintenance only retain value."* When determining if a project should be capitalized or expensed, care is needed to distinguish actions that lengthen the useful life of an asset from those that merely avoid shortening it. (Stephen J. Gauthier, *Accounting for Capital Assets.* (Chicago: GFOA, 2008), page 37).

During our audit, we found the department capitalized costs for regular maintenance, which is not in compliance with Governmental Accounting Standards. The scope of work as defined in the work order was to *"pressure wash, remove and replace caulking and sealant, finish painting (as required), and traction area resurfacing of specific areas"* for several of its buildings. Such work is performed to retain the building in operational condition and does not extend the original useful life or enhance the functionality of the building.

Management's capitalization policies are not sufficiently detailed to assist project level decisions on whether work should be capitalized or expensed.

This is a repeat finding.

**We recommend** management develop a capitalization policy that allows for appropriate decisions regarding when building costs should be capitalized and when they should be expensed in the current period. The capitalization policy should agree with Governmental Accounting Standards.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*DAS agrees with the recommendation. The corrective actions planned include review and revision of DAS policies by Enterprise Asset Management (EAM) to clearly detail and differentiate between work that is routine maintenance and work that extends the useful life of the building in the scope of work of projects. These policies will be reviewed by Statewide Accounting and Reporting Services to ensure conformance to the Oregon Accounting Manual and Generally Accepted Accounting Principles for state and local governments. The contact person responsible for this corrective action is the EAM Manager of Planning & Construction Management.*

**2014-004 Department of Administrative Services**
**Estimated Useful Lives Associated with Buildings are Not Periodically Reviewed**
**Significant Deficiency**

Governmental Accounting Standards require that capital assets be depreciated over the estimated number of years the asset will provide service, or its "useful life". Depreciation aims at allocating costs to benefiting periods in proportion to the benefit received each period. The objective is to properly state the value of capital assets on the balance sheet and not have capital assets that are fully depreciated while they are still in service. It is important that management perform a periodic review over the reasonableness of the estimated useful lives assigned to its buildings and building improvements to ensure they do not become fully depreciated while still in service. Since a change in estimate needs to be made prospectively, the earlier management is alerted to changes in the useful life of its building, the sooner management is able to adjust its capital assets records to more accurately reflect the value of its assets.

Department management currently has no process for reviewing the remaining estimated useful lives of their buildings and building improvements and, as a result, some buildings may be approaching full depreciation while they are expected to remain in service for many years to come.

**We recommend** management implement a process to regularly review the useful lives of its buildings and building improvements to ensure compliance with Governmental Accounting Standards.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*DAS agrees with the recommendation. In addition to the revisions of DAS policies based on the response to the Audit Division's first recommendation, DAS will review and revise current policies to include a process to regularly review the useful lives of DAS buildings.*

**2014-005 Department of Revenue**
**Perform Cash Reconciliations on a Regular and Timely Basis**
**Significant Deficiency**

During fiscal year 2014, the department received, processed and deposited over $7 billion in revenues from various tax programs. To facilitate efficient accounting, the department set up specific cash accounts for these tax programs. Much of the cash received is processed through the Revenue Suspense Account at the Oregon State Treasury before being transferred to the General Fund or other funds, as appropriate. State policy recommends that departments reconcile cash accounts on a regular basis. Cash reconciliations are an important internal control to provide assurance that cash received by the Treasury agrees to amounts recorded by the department.

The department's usual process is to perform monthly reconciliations between cash accounts in its subsidiary accounting system and related accounts at the Oregon State Treasury and the state accounting system. During the audit, we found the department completed monthly reconciliations of its subsidiary accounting system to the Revenue Suspense Account at the Oregon State Treasury for July 2013 through September 2013, but did not complete the reconciliations for October 2013 through June 2014. Department management reported staffing shortages and other priorities contributed to reconciliations not being completed. By not performing the monthly reconciliations, the department has less assurance errors will be detected and corrected in a timely manner.

**We recommend** department management ensure cash accounts in its subsidiary accounting system are consistently reconciled to Oregon State Treasury accounts.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree and have developed a plan to have all reconciliations current by June 30, 2015. The plan includes reprioritization of our workload, utilizing other staff to assist, where possible, and cross-training our Accountants on the most complex of reconciliations to reduce the risk of this occurring in the future.*

*Anticipated Completion Date: June 30, 2015*

**2014-006 Department of Revenue**
**Perform Management Review of Taxes Receivables Accruals**
**Significant Deficiency**

Department management must ensure proper accounting and reporting of receivables for the statewide annual financial statements. For this purpose, state agencies are to estimate and accrue receivables that are expected to be collected within 90 days of fiscal year end. Department management is responsible for ensuring the accuracy and completeness of the information that supports its year end accruals.

Each year, as part of its annual financial reporting process, the department prepares estimates of the taxes receivable accrual for department administered tax programs. These estimates involve many separate calculations and are based on several sources of data, including

historical trends, uncollectible taxes, refunds payable, and other information contained in the department's subsidiary accounting system. Typically, these estimates are calculated by a Revenue Accountant and reviewed by a more senior Revenue Accountant or the Budget and Finance Manager. Because the calculations are fairly complex and interdependent, it is especially important a review is done to ensure the accruals are accurate. For fiscal year 2014, this review was not completed due to staffing shortages and other priorities.

In reviewing the taxes receivable estimates prepared for fiscal year 2014, we found multiple errors in the department's calculation, such as incorrectly calculated percentages and omitted amounts. Although the errors were not material to this year's financial statements, they impacted all five of the audited Taxes Receivable accounts.

**We recommend** department management perform effective and timely reviews of the taxes receivable estimates to ensure accrual calculations are accurate.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree. Our Accountant 4, Accountant 3 and Finance Manager will be trained to perform the review of the Tax Receivable accruals by July 31, 2015, The desk procedure and any supporting documentation will be reviewed and updated, if necessary.*

*Anticipated Completion Date: July 31, 2015*

**2014-007 Oregon University System**
**Lack of Proper Segregation of Duties in the Internal Control Structure Related to Information Technology**
**Significant Deficiency**

Criteria: A fundamental concept in a strong system of internal control is the segregation of duties. The basic premise is that no one employee should have access to both assets and the related accounting records or to all phases of a transaction. If the separation of duties is inadequate, there is a resulting risk that intentional fraud or unintentional errors could occur and not be detected. As it relates to information technology and applications, controls should be assigned to employees to technically prohibit one user from performing all phases of a transaction.

Condition: During our review of segregations of duties conflicts within the Banner system, we noted employees with incompatible access rights, as follows:

- Oregon State University. Fourteen employees had the ability to:
    - Payroll: 1) add, change, delete an employee with in the payroll system, 2) establish payment method and pay rates, 3) process payroll, and 4) update paid-time off accrual thresholds.
    - General Disbursements: 1) Add vendor, 2) input an invoice, 3) approve invoice, and 4) process a payment to the vendor.
    - General Ledger: 1) Add, change or delete accounts; 2) open, close a period, and 3) post a journal entry.

- Western Oregon University. Two employees had the ability to:
  - Payroll: 1) add, change, delete an employee with in the payroll system, 2) establish payment method and pay rates, 3) process payroll, and 4) update paid-time off accrual thresholds.
  - General Disbursements: 1) Add vendor, 2) input an invoice, 3) approve invoice, and 4) process a payment to the vendor.
  - General Ledger: 1) Add, change or delete accounts; 2) open, close a period, and 3) post a journal entry.

  Three other employees had the ability to:
  - General Disbursements: 1) Add vendor, 2) input an invoice, 3) approve invoice, and 4) process a payment to the vendor.
  - General Ledger: 1) Add, change or delete accounts; 2) open, close a period, and 3) post a journal entry.

  Lastly, three other employees at WOU had the ability to add, change delete an employee within the payroll system, 2) establish payment method and pay rates, 3) process payroll, and 4) update paid-time off accrual thresholds.

Cause: A review of Banner Access rights had not been performed to identify improper segregation of duties.

Effect: While the universities had certain manual compensating controls in place, such access rights allow for fraud or error to go undetected, especially if certain compensating controls are no performed consistently, or are not at a low enough level to detect certain instances of fraud or error.

**We recommend** management should ensure proper segregation of duties is established by removing access rights so that no one employee has the ability to perform all phases of a transaction. If in the rare circumstances that access rights can not be removed for certain employees, an automated process should be implemented so that when and if these employees perform a series of transactions that violates proper segregation of duties, a supervisor is informed and must approve that the actions taken by the employee were authorized and appropriate.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*Oregon State University: We agree. We have removed update capabilities of the fourteen employees who had conflicting access rights within the Banner system, and we will periodically review Banner access rights to ensure proper segregation of duties.*

*Western Oregon University: WOU acknowledges the finding and has already removed access to address the issue going forward.*

**2014-008 Oregon Department of Forestry**
**Accounting for Liabilities Needs Improvement**
**Significant Deficiency**

Liabilities directly related to the Environmental Management Fund and expected to be paid from the fund with current resources, should be reported in the Environmental Management Fund in the state's financial statements. In fiscal year 2014, the department obtained a short-term loan to cover department expenses incurred by a heavy forest fire season. Department management does not have policies or procedures in place to account for loans, and recorded the loan liability in the Government-Wide Reporting Fund, rather than the Environmental Management Fund. Subsequent to the close of the fiscal year and our audit inquiries, the department sought guidance from the Department of Administrative Services on how to properly account for the loan; and as a result, adjustments were made to properly reflect the loan balance of $20 million in the Environmental Management Fund.

**We recommend** department management seek appropriate and timely guidance prior to year-end to properly record transactions for financial reporting purposes.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*The Department agrees with this finding. Although we did book this liability in the manner approved in the past by our DAS analyst, we did not update this procedure in the current period because we were not aware of any change in reporting requirements until the matter arose in the audit. In future years, as part of our year-end process, ODF will review any unusual or infrequent items and seek guidance to confirm proper accounting treatment prior to year-end.*

*Anticipated Completion Date: July 2015*

**2014-009 Oregon Department of Forestry**
**Control to Ensure Proper Recording of Revenue Need Improvement**
**Significant Deficiency**

The Oregon Accounting Manual (OAM) provides a comprehensive set of policies and procedures to assist agencies with reporting financial transactions in accordance with generally accepted accounting principles. The OAM includes guidance on establishing internal controls to help ensure all transactions are recorded in the financial system and are supported by appropriate documentation. An adequately designed system of internal controls includes periodic monitoring of controls by management to ensure they are implemented and functioning as intended.

During testing of the State Forest Lands and Other Charges for Services revenue accounts, we identified the following weaknesses in internal controls over the recording of revenue:

- The department could not locate supporting documentation for 3 of the 14 items we selected for cut-off testing in Other Charges for Services.
- A November 2013 reduction of revenue transaction was not entered into the subsidiary system. This error caused revenue in the state's accounting system to be overstated by $71,000.

- Management did not maintain evidence of its controls by ensuring the reconciliations of the subsidiary data to source documentation were retained. Further, because evidence of the reconciliation control work was not retained, more time was spent than necessary by agency and audit staff to re-collect and verify the controls.

During fiscal year 2014, management operated with staffing constraints, especially due to a heavy fire season. When accounting staff are re-assigned it is especially important to ensure controls are being properly performed and documentation is retained to support the effectiveness of controls and the accuracy of transactions.

**We recommend** management strengthen its review and monitoring of internal control procedures, implementing policies if needed, to ensure staff are performing procedures and retaining documentation as necessary to ensure the complete and accurate recording of revenue.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*The Department agrees with this recommendation.*

- *Supporting documentation: The Department agrees with this finding. Over the course of the audit, the Department supplied hundreds of documents that were requested for testing. We were able to supply all at the time of request, except the three mentioned in this finding. These three were part of a batch of revenue documents that were misfiled together. For future audits, we will put in place procedures to ensure that all supporting documentation requested by the auditors is provided in a timely manner.*
- *Reduction of revenue: The Department agrees with this finding. The subsystem from which these transactions originated is over 40 years old and is being replaced. Currently, this type of transaction must be manually accounted for and reported on. After we reported on the transactions for this process, a reconciliation on a timber sale revealed that a transaction was missed because it was entered after the close of the period. The $71,000 was not included in State Forest Lands revenue, which totaled approximately $83 million for Fiscal Year 2014. Until the new system is in place, management will put procedures in place to ensure that manual transactions entered close to the end of the period are properly recorded.*
- *Evidence of controls: The Department agrees with this finding. It involves the same subsystem discussed in the previous paragraph. The system is being replaced by a new subsystem, WALT, which will be in place in 2016. The reconciliation process described in this finding will be incorporated into the controls of the new system. Until the new system is in place, management will design a process to keep all reconciliation documents until the end of the following audit period.*

*Anticipated Completion Date: July 2015*

### 2014-010 Oregon Department of Fish and Wildlife
**Federal Revenue Accrual Procedures Need Improvement**
**Significant Deficiency**

The state's accounting policy directs that revenue, within governmental funds, be recognized using the modified accrual basis of accounting. Under this basis of accounting, revenue must be both measurable and available to finance current period expenditures. For the state, revenue is considered "available" if it is collected within 90 days of the fiscal year-end.

The department is responsible for estimating the revenue it will receive within 90 days of the fiscal year-end. A receivable estimation methodology generally includes the consistent application of relevant factors and could include an analysis of collection patterns. Management should also monitor the reasonableness of the estimate. The department has modified its estimation process many times due to changes in senior accounting staff. When reviewing federal revenue and related receivables for fiscal year 2014, we found more revenue was received than the department had estimated. The department's estimate resulted in the following misstatements:

- Federal Revenue was understated by $8.6 million;
- Accounts Receivable was understated by $8.6 million; and
- Noncurrent Receivables were overstated by $4.1 million.

**We recommend** management analyze collection patterns for the 90-day accrual period and develop a consistent methodology for estimating federal revenue, current receivables, and noncurrent receivables.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*The Department agrees with this finding.*

*Subsequent to its last audit, the Department developed new methodology to utilize for the process of estimating its revenue and receivables. We have identified the circumstances that caused the issue and will refine the methodology for identifying and classifying long-term federal receivables at year-end. The recent implementation of new billing software and improved online drawdown functionality should allow for a higher level of predictability with respect to collection rates. Furthermore, the Department will better ensure any invoices generated in the new billing system are reflected on the primary book of record (SFMS) in the period which they are earned, rather than the period in which they are collected.*

*Anticipated Completion Date: March 31, 2015*

### 2014-011 Oregon Department of Transportation
**Strengthen Cash Handling Procedures for Fuels Taxes**
**Significant Deficiency**

In fiscal year 2014, the department collected over $493 million in revenue from fuels taxes. These taxes are applied to the purchase of gasoline, aircraft fuels, ethanol blends, and other use fuels, and are generally collected and remitted to the department by retailers and distributors. While the department collects the majority of this revenue through wire transfers and

electronic payments, during state fiscal year 2014, approximately $7.2 million was collected in the form of checks.

During our audit, we reviewed the department's procedures for processing fuels tax receipts. We noted some procedures that were contrary to the Oregon Accounting Manual's guidance for handling cash receipts. For example, the Oregon Accounting Manual recommends that two individuals open the mail, and responsibilities for preparing deposits and recording receipts be separated to help ensure that no one individual has control of cash transactions from beginning to end. We found that generally only one employee opened the mail, prepared the deposit, and recorded the transactions. By not separating these responsibilities, the department increases the risk that funds may be recorded incorrectly or go missing.

**We recommend** department management review and revise the existing cash handling procedures for fuels taxes to ensure receipts continue to be correctly recorded and to strengthen safeguards over the receipts.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding and recommendation.*

*Financial Services management will review and revise existing desk procedures to ensure adequate separation of duties in the receipt and processing of fuels tax receipts.*

*Anticipated Completion Date: February 27, 2015*

## Section III – Federal Awards Findings and Questioned Costs

*Management Response and Corrective Action Plans were not subjected to auditing procedures.*

### 2014-012 Department of Human Services
**Reimbursements Submitted Outside Period of Availability**

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Foster Care – Title IV-E (93.658)<br>Adoption Assistance – Title IV-E (93.659) |
| **Federal Award Numbers and Year:** | 1301OR1401; 2013, 1401OR1401; 2014<br>1301OR1407; 2013, 1401OR1407; 2014 |
| **Compliance Requirement:** | Period of Availability |
| **Type of Finding:** | Material Weakness, Material Noncompliance |

Per federal requirements, to be eligible for federal funding, expenditures incurred must be submitted for reimbursement within two years after the calendar quarter in which the department made the expenditure (period of availability). There is no time limit imposed for adjustments that would decrease federal funding.

During our audit, we determined the department's child welfare system, OR-Kids, refinances transactions as far back as January 1, 2008. The system was not designed to prevent the department from requesting federal reimbursement for expenditures incurred outside the period of availability.

When preparing the quarterly expenditure reports during fiscal year 2014, the department used various methods to identify adjustment transactions that were outside the period of availability. For the quarter ended December 31, 2013, the department would have excluded $603,000 in Title IV-E Adoption Assistance federal expenditures from the quarterly report under the current methodology. For the quarter ended June 30, 2014, the department excluded $747,000 in Title IV-E Adoption Assistance federal expenditures from the quarterly report as they determined they were outside the period of availability.

The department previously performed reconciliations of reported federal expenditures to actual expenditures requested for federal cash reimbursement (reimbursement), but temporarily suspended this process for Title IV-E Foster Care and Title IV-E Adoption Assistance. The department resumed this reconciliation practice in June 2014 for the quarter ending March 31, 2014. For reimbursements exceeding the reported allowable expenditures, the department reduced the amount requested for reimbursement. The department did not make corrections to the accounting records after performing this reconciliation and reimbursement reduction. Further, the amounts identified for exclusion in the preparation of the quarterly expenditure reports did not agree to the subsequent reimbursement reductions resulting from the reconciliation. Specifically, in the report preparation process, $23,000 in Title IV-E Foster Care expenditures and $664,000 in Title IV-E Adoption Assistance expenditures were excluded from the March 2014 report. However, the subsequent reconciliation in June 2014 resulted in a reimbursement reduction of $222,000 for Title IV-E Foster Care and $593,000 for Title IV-E Adoption Assistance. The department was unable to provide documentation to support the reimbursement reduction was for amounts claimed outside the period of availability.

**We recommend** department management implement system changes to OR-Kids to prevent transactions from reimbursing outside the period of availability. We also recommend management make appropriate corrections and adjustments to the accounting records to prevent the department from requesting federal reimbursement for expenditures incurred outside the period of availability.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding.*

*The federal draws are being reconciled at the end of each quarter to the total federal expenditures reported to Administration for Children and Families (ACF). Remediation adjustments were completed in December 2014, and we are currently reviewing adjustments to what was reported. All necessary adjustments to the state accounting system and revision of any federal reports will be reflected in the June 30, 2015 quarterly report.*

*Anticipated Completion Date: July 31, 2015*

**2014-013 Department of Human Services**
**Quarterly CB -496 Not Supported**

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Foster Care – Title IV-E (93.658)<br>Adoption Assistance – Title IV-E (93.659) |
| **Federal Award Numbers and Year:** | 1301OR1401; 2013, 1401OR1401; 2014<br>1301OR1407; 2013, 1401OR1407; 2014 |
| **Compliance Requirement:** | Reporting |
| **Type of Finding:** | Material Weakness, Material Noncompliance |

The department is responsible for reporting quarterly financial information for the Foster Care and Adoption Assistance programs on the CB-496 report. The report contains multiple sections, including sections for reporting expenditures and prior quarter expenditure adjustments. Expenditures are actual payments made to vendors, service providers and contractors or actual payments for administrative, personnel, and other cost items. The expenditures must be actual, verifiable transactions supported by readily available accounting records and source documentation.

We found the quarterly reports submitted throughout the year by the department were prepared using different methodologies that were not always supported by accounting records or other source documentation and included various types of adjustments that were not always recorded in the accounting system. Specifically, we found:

- To report prior quarter adjustments, the department uses a process that nets increases and decreases recorded in the accounting system and excludes expenditures that have net increases that are older than two years from the report date. This process may result in not including adjustments that should be reported. The department adopted this process because of the limitations in the availability of data to determine the actual

amount of transactions recorded outside the period of availability. Refer to finding Reimbursements Submitted Outside Period of Availability.

- According to the department, from implementation through June 2014, the child welfare system, OR-Kids, was refinancing transactions that resulted in submitting duplicate federal requests for reimbursement; see Statewide Single Audit Report Number 2014-09, finding number 2013-24. Some of these duplicate transactions were financed outside the period of availability, and would have been excluded from reporting based on the process identified above; other transactions would have been included in the quarterly reports. In the current year, the department made accounting adjustments to correct the effects of the duplicate claims and included these adjustments in the fiscal year 2014 reports; however, the department is unable to determine the portion of these adjustments that had already reduced expenditures in the reports filed in the current and prior years.
- For the quarter ended December 31, 2013, the requirements of Section 3 (Foster Care Demonstration Project) of the quarterly report were revised. The department prepared and submitted the revised Foster Care Demonstration Project format, but did not update Part 1, Line 17 (Demonstration Project Costs) of the report to reflect the amounts derived from the revised Foster Care Demonstration Project section, resulting in over-reporting total expenditures related to Demonstration Project Costs in Part 1 by $2 million.
- For the quarter ended June 30, 2014, the department did not use complete data when preparing the Foster Care Demonstration Project section of the report, resulting in underreporting expenditures by about $265,000 in Part 3, and over-reporting total expenditures by about $265,000 in Part 1, Line 1 (Maintenance Assistance Payments).

**We recommend** department management implement and document processes to ensure quarterly CB-496 reports are complete, accurate, and adequately supported by the accounting records.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding.*

*All documentation is currently being filed with the report, as well as saved electronically. A new reconciliation process is currently in place to ensure quarterly reports reconcile to the state accounting system.*

*Anticipated Completion Date: March 31, 2015*

## 2014-014 Department of Human Services
## Provider Eligibility Not Supported

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Foster Care – Title IV-E (93.658) |
| **Federal Award Numbers and Year:** | 1301OR1401; 2013, 1401OR1401; 2014 |
| **Compliance Requirement:** | Eligibility |
| **Type of Finding:** | Material Weakness, Material Noncompliance |
| **Questioned Costs:** | $8,100 |

Federal regulations require that the department meet certain requirements to receive Foster Care funding for certain child welfare expenditures. The department is required to determine child eligibility and maintain documentation of that determination, as well as ensuring providers have met a criminal background check, child abuse and neglect registry check and the foster home is fully licensed. In Oregon, a provider home is fully licensed after initially completing a home study, criminal background check, and child and abuse neglect registry check; these must also be completed at each two-year renewal for continuing certification as a licensed foster home.

We reviewed a sample of 60 cases to determine whether eligibility was supported and identified the following exceptions:

- In one case, the required initial home study, background checks, and child and abuse and neglect registry checks were not completed. The department was unable to provide documentation to support the provider certification, resulting in known questioned costs of $8,100, and projected errors that total $407,000.
- For one case, the department was unable to provide documentation to support that a criminal background check for the provider was completed for the most recent renewal certification.
- In one case the department was unable to provide documentation to support that a home study and child and abuse neglect registry check was completed for a renewal. A subsequent renewal had occurred and the department provided all required documentation.
- Two cases where the department was unable to provide documentation to support that a child and abuse neglect registry check was completed for a renewal. For one case, subsequent to our audit period, a renewal was performed and the department provided all required documentation.

**We recommend** department management ensure all required documentation is completed, reviewed, and maintained. We also recommend department management reimburse the federal agency for costs paid to the provider who was not certified at the time of payment.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding.*

*The department participated in a Federal Title IV-E Foster Care review in July 2014. During that review, similar compliance issues were identified. The department is required to complete a*

*Program Improvement Plan (PIP) by April 23, 2015, to address these issues. Upon approval of the PIP, the department has one year to implement the plan.*

*The PIP will include changes to OR-Kids to ensure the Title IV-E specialist is able to accurately ascertain all required elements of the certification procedures are completed prior to determining a child is Title IV-E eligible and reimbursable. The earliest the implementation of the PIP will be completed is April 30, 2016. Until the PIP is fully implemented, Federal Policy, Planning and Resources Unit will develop procedures for the Title IV-E Specialists to view criminal background check documentation, certificates and home studies to ensure the Title IV-E eligibility does not begin prior to the first of the month in which all the required certification procedures are completed. The Title IV-E specialists will receive this training by August 31, 2015.*

*Adjustments on the error cases identified during the audit will be completed by August 31, 2015.*

*Anticipated Completion Date: April 30, 2016*

**2014-015 Department of Human Services**
**Undocumented Methodology for Costs Charged to Program**

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Foster Care – Title IV-E (93.658) |
| **Federal Award Numbers and Year:** | 1301OR1401; 2013, 1401OR1401; 2014 |
| **Compliance Requirement:** | Activities Allowed or Unallowed |
| **Type of Finding:** | Significant Deficiency, Noncompliance |

The Title IV-E Foster Care program provides federal matching funds for child placement and other administrative or training costs associated with the program.

We selected a random sample of 25 administrative or training transactions recorded in the department's accounting system that were directly charged to the Foster Care program. For 2 transactions, while the activity may be allowable, the department could not support its methodology for how the costs were allocated to the Foster Care program prior to the federal financial participation rate being applied.

One transaction was an invoice for professional legal services related to general juvenile immigration. The department allocated the $182 payment as follows: 70% to Title IV-E Foster Care, 12% to Title IV-E Adoption Assistance, and 18% to state only programs.

The second transaction was an invoice for investigative services for specific cases and the support did not identify what program the case was related to. The department allocated the invoice amount of $7,857 as follows: 65% to Title IV-E Foster Care and 35% to state only programs.

Upon inquiry, the department stated the allocations were a product of past management and no basis or explanation was available as to the allocation of the costs.

**We recommend** department management ensure its methodology for allocating administrative costs to the Title IV-E Foster Care program is documented and adequately supported.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding.*

*The Federal Policy, Planning and Resources manager will work with the Permanency manager to review, develop and document a methodology for allocating the administrative costs for all contracts. This will be completed by October 31, 2015.*

*Anticipated Completion Date: October 31, 2015*

**2014-016 Department of Human Services**
**Federal Adoption Assistance Eligibility Incorrectly Closed**

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Adoption Assistance – Title IV-E (93.659) |
| **Federal Award Numbers and Year:** | 1301OR1407; 2013, 1401OR1407; 2014 |
| **Compliance Requirement:** | Eligibility |
| **Type of Finding:** | Material Weakness |

The department relies on information entered in its child welfare system (OR-Kids) to ensure payments are made to providers and to receive appropriate federal reimbursement. Part of the information necessary to ensure adoption assistance subsidies are paid, and the department receives appropriate reimbursement for federal eligibility, is maintained in an eligibility determination screen in OR-Kids.

For 12 of 60 (20%) Title IV-E Adoption Assistance cases we reviewed, the child was correctly determined eligible for Title IV-E Adoption Assistance, but the federal eligibility was closed in OR-Kids. As a result, the department is not receiving federal reimbursement of $15,000 in fiscal year 2014 for these eligible cases. As this error is expected to be representative of the population of eligibility determinations occurring in fiscal year 2014, the department could have requested federal reimbursement for an estimated $3.8 million. The department investigated the causes for these exceptions and determined that, in some cases, the department's process of closing pre-adoptive cases was incorrect and caused the system to close federal eligibility for adoption assistance. For the other cases, the department is still researching what caused the federal adoption assistance eligibility to close.

During the prior year audit, the department identified this as a known problem and it was included as part of a prior year finding; refer to the Statewide Single Audit Report, Secretary of State audit report number 2014-09; finding 2013-023.

**We recommend** department management identify all causes of closed federal eligibility and improve its case management processes to ensure federal reimbursements are received for eligible cases. We also recommend department management re-open federal eligibility for all eligible cases that were incorrectly closed.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding.*

*The department has already identified human error as the cause of most of the closed Title IV-E eligibility, and efforts are underway to correct the eligibility on these cases. The corrections will be completed by April 30, 2015. The Post Adoptions manager and the Title IV-E coordinator will continue to have a monthly report to monitor any new cases where Title IV-E eligibility closes in order to ensure proper federal reimbursement and to continue the analysis on why Title IV-E eligibility is closed. The Post Adoptions manager and Title IV-E coordinator will work with OR-Kids business analysts if an OR-Kids deficiency is discovered. If an OR-Kids deficiency is discovered, appropriate actions will be taken to fix the system.*

*Anticipated Completion Date: April 30, 2015*

## 2014-017 Department of Human Services
## Improve Reliability of Data Used to Estimate Savings in State Expenditures

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|---|---|
| **Federal Awarding Agency:** | U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Adoption Assistance – Title IV-E (93.659) |
| **Federal Award Numbers and Year:** | 1301OR1407; 2013, 1401OR1407; 2014 |
| **Compliance Requirement:** | Level of Effort |
| **Type of Finding:** | Significant Deficiency |

Beginning in fiscal year 2010, states are required to have two sets of program eligibility criteria for the Title IV-E Adoption Assistance. One set of criteria applies to a child who is considered an "applicable child" due to the child's age, length of time in care, or as a sibling of an applicable child. The second set of criteria is for a child who is considered "not an applicable child" and who, in order to receive Title IV-E Adoption Assistance, must meet the eligibility requirements in place before 2010.

States are also required to estimate any savings in state expenditures as a result of applying the additional Title IV-E Adoption Assistance applicable child eligibility rules and spend an amount equal to the savings to provide other program related services.

Beginning in fiscal year 2010, the department began noting whether a child met the applicable child criteria and estimating the amount of savings based on a methodology that included multiple assumptions, such as the manually tracked number of applicable children, the average payment amount, and other parameters. According to the department, during fiscal year 2014, issues were identified with the applicable child eligibility data in the child welfare system (OR-Kids) and the department began a process to correct errors.

During our audit, a question was raised about the department's practice to not determine if the applicable child criteria was met if the child was already eligible for Title IV-E Foster Care. As a result, the department submitted a question to the federal agency seeking clarification.

We tested 60 eligibility cases and reviewed whether the department correctly identified whether a child was or was not an applicable child. We identified 4 cases where applicable child criteria was met in addition to the prior eligibility for Title IV-E Foster Care that were not

identified or noted as an applicable child in OR-Kids. According to the department, the OR-Kids system will not allow them to check more than one eligibility box. Therefore, if a child is eligible for Title IV-E Foster Care, or other eligibility criteria, and is an applicable child, both boxes cannot be marked. We also noted 5 additional cases where the department determined the child met the applicable child criteria and noted the eligibility in a comment box rather than marking the applicable eligibility section in OR-Kids.

In order for the department to estimate the savings in state expenditures, it is necessary for the department to have accurate data related to applicable child eligibility. If the data is not accurate, the department may not accurately estimate the savings to be spent on program related costs in future years.

**We recommend** department management continue to correct known applicable child eligibility data issues and develop a consistent process to identify and document applicable child eligibility to ensure data used to estimate the savings in state expenditures is accurate. Also, once clarification is received from the federal agency, department management should ensure applicable child eligibility is applied appropriately to prior cases and make any necessary corrections.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding.*

*The department was working on cleaning up Adoptions Assistance Applicable Child eligibility based on our interpretation of the federal regulation specific to applicable child; however, based on the questions brought forward during last year's audit, we determined we needed clarification. The department requested assistance from Region X and we were told a program instruction was coming. The department will wait to clean up the applicable child eligibility and finalize our methodology for calculating the applicable child savings until after we receive this clarification. We will also develop a tracking mechanism for the use of the funds at that time. We estimate the completion date will be August 31, 2015. However, this completion date is contingent on when the program instruction from the Children's Bureau is delivered.*

*Anticipated Completion Date: August 31, 2015*

### 2014-018 Department of Human Services/Oregon Health Authority
### Ensure Medicaid Payments are Sufficiently Supported

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| **Federal Awarding Agency:** | U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Medicaid Cluster (93.777, 93.778) |
| **Federal Award Numbers and Year:** | 1305OR5MAP; 2013, 1305OR5ADM; 2013, 1405OR5MAP; 2014, 1405OR5ADM; 2014 |
| **Compliance Requirement:** | Activities Allowed or Unallowed, Eligibility |
| **Type of Finding:** | Material Weakness, Material Noncompliance |
| **Questioned Costs:** | $472 |

Federal regulations require certain conditions be met for the department and authority to receive Medicaid funding for medical claims, including a signed application and verifying certain

types of client reported income. In addition, for certain clients in community based care the department calculates a client liability, which is a share of their monthly cost of care.

We tested 82 fiscal year 2014 Medicaid claims and found the following:

- For ten clients, the department could not provide applications. Through review of available documentation, we were able to determine that the clients were eligible for Medicaid.
- For two clients, there was no evidence that a redetermination had been performed that covered the audit period; however, we were able to verify the clients were eligible for Medicaid.
- For one client, the client liability was incorrectly calculated as not all medical deductions were included, which resulted in the client's liability being overstated by $105. For another, the client amount calculated for the client liability could not be supported, resulting in questioned costs of $52.
- For five clients, the department was unable to provide documentation demonstrating income from sources such as a pension or annuity had been verified; however, based upon amounts narrated, the clients were eligible for Medicaid.
- For two clients, support for the payment amount could not be provided, resulting in $420 of questioned costs.
- For one client, the case file had been scanned into the authority's imaging system; however, the authority was unable to locate the documentation. We were able to verify the client was eligible for Medicaid.

**We recommend** department and authority management strengthen controls to ensure sufficient documentation is maintained to demonstrate compliance with federal requirements, support for payment amounts and income is retained, and the client liability is calculated accurately.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding.*

*The department will be working within our programs to ensure these requirements are shared with staff and continued to be followed appropriately. The Deputy Chief Operating Officer for Aging and People with Disabilities (APD)/Developmental Disabilities (DD), will be working with APD to provide this communication to staff by May 2015.*

*Since the period of time covered by the audit, DHS Self-Sufficiency field offices have been in the process of moving toward electronic case files as part of our EDMS Expansion project. As part of this effort, in November 2014 an all-staff transmittal was issued identifying the standardized data capture elements for offices that have moved to electronic case files. This standardization assists in locating documentation in EDMS. Additionally, DHS Self-Sufficiency field offices were also provided with refresher tools on archiving to help in documenting which case files and time frames are shipped to Archives to be scanned.*

*Anticipated Completion Date: May 31, 2015*

## 2014-019 Department of Human Services
## Strengthen Controls to Ensure Provider Eligibility Documentation is Maintained

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|---|---|
| **Federal Awarding Agency:** | U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Medicaid Cluster (93.777, 93.778) |
| **Federal Award Numbers and Year:** | 1305OR5MAP; 2013, 1305OR5ADM; 2013, 1405OR5MAP; 2014, 1405OR5ADM; 2014 |
| **Compliance Requirement:** | Special Tests and Provisions |
| **Type of Finding:** | Material Weakness, Material Noncompliance |
| **Questioned Costs:** | $30,762 |

As part of the Medicaid cluster, provider eligibility requirements differ depending upon the type of services provided; however, all providers are subject to specified database checks and are required to sign an adherence to federal regulations agreement (agreement). State requirements also include a background check for providers such as homecare workers, personal care providers, and adult foster homes. The department is responsible for determining the eligibility of these Medicaid providers.

We tested 49 providers receiving Medicaid funds during fiscal year 2014 that were the department's responsibility and found the department could improve its documentation supporting provider eligibility. Specifically, we found:

- The department was unable to provide agreements for five providers. This resulted in $30,762 of questioned costs for the fiscal year.
- The department could not provide evidence of required database checks for eleven providers. We were able to verify these providers were eligible to provide services.

**We recommend** department management strengthen controls to ensure documentation supporting a provider's eligibility determination is retained. For current providers with missing documentation, we recommend the department verify they are eligible to provide services.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding.*

*The department's Aging and People with Disabilities (APD) and Office of Developmental Disability Services (ODDS) Provider Relations Unit has taken steps to require the submission of provider enrollment agreements and other items necessary to ensure provider eligibility determination when processing new, reenrolling, and revalidating providers. There are exceptions for some specific providers where the provider eligibility documentation is maintained in the field and only a portion of the provider validation is completed by the Provider Relations Unit. For those specific providers with documentation maintained in the field, APD and ODDS management will remind local office managers of the necessity to retain the provider eligibility documentation within their provider files.*

*The department will verify the eligibility of the five current providers identified with missing provider enrollment agreements and will take the necessary steps to revalidate or close the associated provider numbers. For the eleven providers missing evidence of the required database checks, the department will complete new database checks to confirm the providers' eligibility.*

*Anticipated Completion Date: June 30, 2015*

### 2014-020 Department of Human Services
**Improve Timeliness of Nursing Facility Surveys**

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|---|---|
| **Federal Awarding Agency:** | U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Medicaid Cluster (93.777, 93.778) |
| **Federal Award Numbers and Year:** | 1305OR5MAP; 2013, 1305OR5ADM; 2013, 1405OR5MAP; 2014, 1405OR5ADM; 2014 |
| **Compliance Requirement:** | Special Tests and Provisions |
| **Type of Finding:** | Significant Deficiency, Noncompliance |

Federal regulations require the department to conduct surveys of nursing facilities receiving federal monies to determine compliance with applicable federal requirements. The survey should include prescribed health and safety standards and occur at a survey interval of no greater than 15 months.

We reviewed 15 of the 143 nursing facilities receiving federal monies to verify the department performed the surveys and at an interval not exceeding 15 months. For 9 of the 15 facilities, the surveys were not completed within the 15 month interval, ranging from two to nine months late.

According to the department, the reviews were not completed timely due to limited staffing resources. Without completing surveys in the time frame stipulated by federal regulations, there is an increased risk that Medicaid clients could receive substandard care.

**We recommend** management develop a plan based on current resources to ensure the timely completion of provider health and safety standard surveys for nursing facilities.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding.*

*Oregon has a long history of meeting the Centers for Medicare and Medicaid Services (CMS) performance standards related to surveying facilities in fewer than 15.9 months. The Nursing Facility Licensing Unit is dedicated to bringing our CMS performance standard back into compliance and we anticipate reaching compliance in early 2016.*

*Over the past four years various staffing resource issues, such as the position freeze and mandatory furloughs, have significantly affected our ability to complete our work timely. In fact, our vacancy rate for surveyors reached 34% by the end of the freeze.*

*Implementation of the CMS Quality Indicator Survey (QIS) process also contributed to our failure to meet the CMS performance standards. In addition to the general difficulties inherent in a new*

*process and system, it increased our required survey team size (particularly for small facilities) for a period of time, increased training requirements, and lengthened total survey time during the implementation period.*

*Over the past four years we have implemented several continuous improvement activities that have resulted in efficiency gains to the survey process, in turn reducing the amount of time it takes to survey facilities. Those efficiencies have resulted in a 33% reduction in new surveyor training time. We have made efforts to minimize survey-related travel and made a 10% reduction in report writing time. We have implemented an electronic document workflow process, streamlined our report review process to facilitate a faster turnaround time between surveys, and provided provider training on how they can prepare for and assist with the survey process. Since January 2013 we have hired 19 new surveyors. However, we have had 16 surveyors leave in the same time period due to retirements, promotional opportunities, competition with private industry related to salary, and surveyors not demonstrating skills needed to make it through trial service.*

*Over the coming year, we are taking the following steps to achieve compliance with this CMS requirement.*

- *We have received approval to hire three additional surveyors based on a historical vacancy factor. Hiring these three surveyors will allow us to hire and train well in advance of any anticipated or unanticipated departures. Based on current vacancies, projected new hires, and training restraints, we expect to have these three positions filled in August 2015, staff trained within six months of hire and enrolled in CMS basic LTC surveyor training as soon as possible thereafter.*
- *All remaining surveyor vacancies will be filled by August 2015. We project all new surveyors will be trained, CMS certified and QIS registered approximately six months after hire.*
- *We will assess the survey and training teams to optimize production, optimize survey and surveyor turnaround time.*
- *We will evaluate utilization of CMS-approved survey contractor to help us complete surveys. This resource is dependent on CMS support and availability within other states.*
- *We have also brought retired/resigned surveyors back on a temporary basis to perform surveys.*
- *We will continue to survey the oldest facilities first (facilities that haven't been surveyed in the greatest amount of time). Though this will cause us to survey more facilities above 15.9 months in the short run, it will help us achieve compliance sooner, and minimize the time between surveys as much as possible.*

*Our goal is to achieve compliance with this requirement, and to have no facility with a survey interval over 15.9 months in early 2016.*

*Anticipated Completion Date: March 31, 2016*

**2014-021 Oregon Health Authority**
**Strengthen ADP Risk Analyses and System Security Review Procedures**

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| **Federal Awarding Agency:** | U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Medicaid Cluster (93.777, 93.778) |
| **Federal Award Numbers and Year:** | 1305OR5MAP; 2013, 1305OR5ADM; 2013, 1405OR5MAP; 2014, 1405OR5ADM; 2014 |
| **Compliance Requirement:** | Special Tests and Provisions |
| **Type of Finding:** | Significant Deficiency, Noncompliance |

Federal regulation (45 CFR § 95.621) prescribes that states are responsible for the security of all operational Automatic Data Processing (ADP) systems involved in the administration of health and human service programs, including Medicaid. ADP requirements include establishing a security plan, biennially reviewing ADP system security installations involved in program administration, and establishing and maintaining a program for conducting periodic risk analyses, which includes performing risk analyses whenever significant system changes occur.

Prior year findings, dating back to fiscal year 2007, indicate that the authority has not devoted sufficient resources to fully comply with the federal requirement to perform ADP risk analyses and system security reviews. Inquiries with the authority during fiscal year 2014 revealed the following:

- The authority does not have a documented security plan addressing federally required components. The authority, however, does conduct vulnerability scans of the Medicaid Management Information System (MMIS) software at least every three years with the most recent scan performed in August 2012.
- The authority has not conducted reviews of the ADP system security installation on a biennial basis. The most recent review conducted over the MMIS system was in April 2011. Further, the authority has not conducted system security installation reviews of the other systems involved in the administration of the Medicaid program.
- The authority does not have a formalized risk analysis program in place to address all systems involved with the administration of the Medicaid program. The authority obtained a SSAE 16 Type II review of the MMIS from a third party during fiscal year 2013, which focused on user access and system security. The authority did not obtain a review of the several additional systems employed to administer the Medicaid program.

Without conducting ADP risk analyses and security reviews in accordance with federal regulations, the authority is less able to determine whether systems administering the Medicaid program are adequately safeguarding program assets and maintaining program integrity.

**We recommend** management develop a security plan that addresses all federally required components, develop and implement a formalized risk analysis program, and ensure system security reviews are conducted timely for all applicable systems involved in the administration of the Medicaid program.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding.*

*The authority is in the process of hiring for key positions within the Information Security and Privacy Office (ISPO), including a Chief Information Security Officer (CISO), and a Chief Information Security Architect. The development of a documented security plan will be a priority assignment for these individuals once hired.*

*The authority has commenced development of a risk assessment program. In January 2014, the Information Security and Privacy Office (ISPO) hired a position for this body of work. The risk assessment program is in the operational pilot phase. Two risk assessments have been completed on systems that process electronic protected health information. A third assessment on the Medicaid Management Information System (MMIS) commenced in November 2014 and is in progress. The risk assessment process under development is based on the guidance contained in NIST Special Publication 800-30. The process includes establishment of a schedule to ensure review of the MMIS on a biennial basis.*

*Anticipated Completion Date: December 31, 2015*

**2014-022 Oregon Health Authority**
**Improve Controls Over the Identification and Review of MMIS Key Edits**

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|---|---|
| **Federal Awarding Agency:** | U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Medicaid Cluster (93.777, 93.778) |
| **Federal Award Numbers and Year:** | 1305OR5MAP; 2013, 1305OR5ADM; 2013, 1405OR5MAP; 2014, 1405OR5ADM; 2014 |
| **Compliance Requirement:** | Allowable Costs/Cost Principles |
| **Type of Finding:** | Material Weakness |

The authority is responsible for managing the Medicaid Management Information System (MMIS), which processed over $3 billion in Medicaid federally funded claims during fiscal year 2014. To ensure payments from the MMIS are made in accordance with state and federal regulations, MMIS contains numerous edits to prevent improper payments.

During our prior two audits of the Medicaid Cluster we identified certain edits related to age and gender were not functioning as intended. Additionally, we found the authority only reviews new MMIS edits and does not perform testing of key system edits currently in operation to ensure they are still functioning as intended.

In response to the prior year findings, the authority requested a change to MMIS to address the age and gender edits that were not functioning. This change was not implemented by the end of fiscal year 2014. The authority developed a plan to address the testing of claims that processed during the fiscal year; however, the plan did not adequately identify and test key system edits.

**We recommend** management develop a plan that identifies key MMIS edits and implement procedures to periodically test key system edits to ensure they are functioning as intended.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding.*

*Medical Assistance Programs (MAP) intends to identify the key edits based on frequency of posting and posting on high-cost claims. Once the key edits are identified, random samples of claims that posted a key edit will be pulled and reviewed manually for correct payment. It is planned this will be done each quarter with the sample size of 20 to 25 claims per quarter. The results of these reviews will be recorded for documentation purposes.*

*Anticipated Completion Date: June 30, 2015*

**2014-023 Oregon Health Authority**
**Ensure Required Provider Screening is Documented**

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|---|---|
| **Federal Awarding Agency:** | U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Medicaid Cluster (93.777, 93.778) |
| **Federal Award Numbers and Year:** | 1305OR5MAP; 2013, 1305OR5ADM; 2013, 1405OR5MAP; 2014, 1405OR5ADM; 2014 |
| **Compliance Requirement:** | Special Tests and Provisions |
| **Type of Finding:** | Significant Deficiency |

Federal regulations require the authority to screen all Medicaid enrolled providers by ensuring providers are not listed in any of the following four federal databases: the Social Security Administration's Death Master File (DMF); the National Plan and Provider Enumeration System (NPPES); the List of Excluded Individuals/Entities (LEIE); and the Excluded Parties List System (EPLS).

During our review, we found that the authority did not maintain adequate documentation of their provider screenings. Authority management stated all required database checks were occurring; however, documentation of those checks was not maintained. For the providers in our sample, we were able to conduct database checks and did not identify any errors. Providers not screened in accordance with federal requirements could be ineligible for Medicaid funds, which would require the authority to repay the federal government for any funds the authority awarded to ineligible providers.

**We recommend** that authority management maintain evidence of the initial and renewing database checks for enrolled providers.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding.*

*It is important to the authority that all program integrity requirements to keep excluded persons or entities from participating in the various Medicaid programs be followed. Medical Assistance Programs (MAP) enrollment staff has been checking these required exclusion databases per the updated enrollment policies and procedures manual since March, 2011. As the enrollment effort is largely a paperless process, producing paper screen prints for each database result and matching these prints to the electronic application was deemed impractical. By using the procedures developed for the ACA requirements in combination with the added security of the required*

*automated monthly Medicaid Exclusion Database (MED) checks, management was confident the intent of compliance to these checks was not compromised from March 2011 to the point where a permanent Medicaid Management Information System (MMIS) solution could be implemented into the production MMIS environment.*

*The permanent MMIS solution, which consists of a new panel in the provider subsystem where enrollment staff "checks" a separate box for each required database went into production in the MMIS in August 2014. These checking actions are both date stamped and recorded for audit purposes. All enrollments and revalidations that occurred after the August 2014 date now have the permanent evidence of being reviewed.*

*Anticipated Completion Date: March 31, 2016*

**2014-024 Department of Human Services**
**Improve Compliance with Work Verification Plan**

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|---|---|
| **Federal Awarding Agency:** | U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Temporary Assistance for Needy Families (93.558) |
| **Federal Award Numbers and Year:** | 2013G996115; 2013, 2013G991524; 2013<br>2014G996115; 2014, 2014G991524; 2014 |
| **Compliance Requirement:** | Special Tests and Provisions |
| **Type of Finding:** | Material Weakness, Noncompliance |

Federal regulations require each state to maintain adequate documentation, verification, and internal control procedures to ensure accuracy of data used in calculating work participation rates. Each state must have procedures to count and verify reported actual hours of work activities and must comply with its Work Verification Plan as approved by the Department of Health and Human Services (HHS). Oregon's Work Verification Plan states employment attendance will be documented and verified in one of four ways: pay stubs, time cards, sign-in sheets or other specific attendance records, or by documenting a phone conversation with the employer. If a client has stable employment, the department may use a six-month projection of actual hours. However, if the department receives information that actual hours have changed, the department is required to re-verify the current average and update the projection as needed.

We randomly selected 25 participating clients and reviewed case file documentation for verification of work activity participation for one month during the fiscal year. We found 17 cases where the department did not adhere to the approved Work Verification Plan policies and procedures for maintaining documentation of hours of participation, appropriately projecting hours of participation, and accurately reporting hours of participation in their automated data processing system.

These inaccurate or unverified hours were used in calculating the work participation rate reported to HHS. If the state fails to follow the approved Work Verification Plan, HHS may penalize the state. This is a repeat finding.

**We recommend** department management strengthen controls to ensure adherence to department policy and procedure regarding documentation of participation, projection of hours of participation, and to ensure data entered into the automated data processing system is accurate and complete.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding.*

*Work Verification Plan reviews (also known as the JOBS Audits) are currently conducted annually. A summary of audit results is shared statewide, most recently in March 2015 for the 2014 review summary. The department plans on continuing these audits and building in more opportunities for coaching and mentoring for branch leadership, staff and partners. This will allow for further guidance on the correct use of JOBS activity codes, correct use of attendance tracking documents (including treatment, education and job readiness hours), and accurate counting toward participation hours. The JOBS Activity Guidelines (JAG) will be used as the curriculum of this targeted effort. The JAG will be adjusted and updated to ensure compliance with the Work Verification Plan as needed. The next field audits will occur during the fall and winter of 2015 with the review summary available by the first quarter of calendar year 2016.*

*The 2014 JOBS Audit summary will be shared with the TANF Training Unit at the April 2015 monthly TANF Integrity meeting as well as the April 2015 line manager quarterly. Case management training will be reviewed for accuracy and updated by June 30, 2015, if needed, to support the 2014 review findings.*

*The department has identified point persons for each district (most by branch level), known as the Work Verification Points, who disseminate participation information, share best practices and strategies to prevent errors, and provide policy responses in an efficient manner. This method allows the department to give consistent consultation statewide in a concise way. Branches are able to use the information as mini 'huddle' topics in a quick turnaround design. The department will start posting these 'huddle' topic emails to our internal website in May 2015.*

*The department will continue to pursue an electronic document storage system for TANF JOBS records.*

*Our internal Federal Data group identified two systems issues that contributed to the conflicting data in the findings. Both are being addressed by programmers and business analysts in conjunction with TANF Program. These fixes will be programmed and reflected for FY 2015 data.*

*The department has submitted a Work Verification Plan effective July 1, 2014 that addresses the usage of at least the first two consecutive weeks of verified attendance with instructions to enter the actual average and project out the same weekly average for up to six months.*

*Anticipated Completion Date: September 30, 2016*

## 2014-025 Department of Human Services
## Improve Documentation of Required Income and Benefit Verifications

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| **Federal Awarding Agency:** | U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Temporary Assistance for Needy Families (93.558) |
| **Federal Award Numbers and Year:** | 2013G996115; 2013, 2013G991524; 2013<br>2014G996115; 2014, 2014G991524; 2014 |
| **Compliance Requirement:** | Special Tests and Provisions |
| **Type of Finding:** | Significant Deficiency, Noncompliance |

Federal regulations require each state to participate in the Income Eligibility and Verification System (IEVS), which includes using income and benefit screens accessible through the department's client maintenance system, when making TANF eligibility determinations. The verification of using these screens is to be documented by the caseworker in the case file for each client.

Of 60 files randomly selected for fiscal year 2014 testing, 8 showed no evidence in the case file documentation that relevant income information was verified using IEVS screens when determining eligibility. We verified these clients did meet TANF financial eligibility criteria. However, by not providing assurance of verification of the use of IEVS screens, the department increases the risk of providing benefits to TANF ineligible individuals.

**We recommend** department management ensure verification of income with IEVS screens is clearly documented in client case files when determining client eligibility.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding.*

*The department has made great strides to improve the awareness and knowledge of this requirement to field staff.*

*The department held statewide accuracy and case management summits, at which time this topic was discussed to build awareness. An Action Request Transmittal was sent in October 2014 to clarify expectations and provide guidelines and examples of necessary narrations to support that IEVS screens were indeed checked. The summits were followed up by a policy transmittal in November 2014 of all the Questions and Answers which allowed an additional reminder to be visible statewide. December 2014 allowed the "On Target" to put an article on the front page to keep the importance on the radar.*

*TANF Quality Assurance reviews revised their criteria in January 2015 to add IEVS as a specific element for review. This raises awareness in a way that requires follow up and corrections to be made.*

*In February, the department was able to implement a systems support in the form of an "IEVS checked" box on the TRACS narrative systems and sent a Policy Transmittal in on February 27, 2015.*

*These cited efforts at education, awareness, and systems support constitute the corrective action plan for this finding.*

*Anticipated Completion Date: April 30, 2015*

**2014-026 Department of Human Services**
**Improve Accuracy and Completeness of Performance Data Reports**

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|---|---|
| **Federal Awarding Agency:** | U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Temporary Assistance for Needy Families (93.558) |
| **Federal Award Numbers and Year:** | 2013G996115; 2013, 2013G991524; 2013<br>2014G996115; 2014, 2014G991524; 2014 |
| **Compliance Requirement:** | Reporting |
| **Type of Finding:** | Significant Deficiency, Noncompliance |

Federal regulations require the department collect monthly, and report quarterly in the ACF-199 report, certain non-financial data elements for services paid with TANF federal funding. Federal regulations also require the department to report data quarterly, in the ACF-209 report, for TANF eligible clients whose benefits are paid with designated state funds called separate state program maintenance of effort (SSP-MOE). Reports should include all activity of the reporting period and should be supported by applicable performance records.

We reviewed data submitted on the ACF-199 reports and identified the following inaccuracies for 5 of 40 randomly selected cases:

- 1 case received TANF benefits for April 2014, but was not included on the April 2014 report.
- 4 cases had one or more key line items that were reported in error.

During our Special Tests and Provisions testing we found the following additional ACF-199 TANF Data Report errors:

- 7 cases where the ACF-199 report showed a sanction, yet no sanction was imposed.
- 4 cases where work participation hours were incorrectly reported.

Additionally, the FY2014 ACF-199 report did not include any data for TANF funded child welfare cases. Similar to last year, child welfare system coding issues were causing data inconsistencies.

We also reviewed data submitted on ACF-209 quarterly reports and identified instances of cases being reported twice with conflicting information. For example, a client's reported work participation status indicated "participating and meeting the minimum requirements" in one entry and a second entry indicated the client was "required to participate but not meeting minimum requirements." According to the department, this is due to an error in programming that has yet to be corrected.

This finding has been on-going since fiscal year 2010.

**We recommend** department management ensure complete and accurate client information is used to compile the quarterly data reports.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding.*

*The department agrees that the data populating the ACF-199 and ACF-209 reports need to be as accurate and complete as possible. Currently, a team of Office of Information Services (OIS), Office of Business Intelligence (OBI), Self-Sufficiency Business Analysts, and Self-Sufficiency Program (SSP) staff meets weekly to address known or presenting data quality issues for these federal reports. Significant progress has been achieved over the past year to increase the data accuracy and completeness of these reports. This includes resolving several of the items listed in this audit findings report. DHS recognizes that a continued effort is still necessary in order to resolve known data quality and data completeness issues.*

*It was identified that the programming that applies the data set to the month of assistance was not aligned and caused future codings to reflect as sanctions or programs before their actual effective date. Specifically related to the sanctions, a data collection fix was implemented and will be reflected in data transmitted from March 1, 2015 forward.*

*Additional errors related to complete hours (including excused and holiday) not transmitting as recorded in TRACS has been identified and should be fixed for FY 2015 data or before, if possible.*

*A team consisting of Child Welfare Business Analyst, OBI, Self-Sufficiency Business Analysts, Programmers, and Program have been working to refine the requirements and data extraction coding for the data needed from the Child Welfare case management system. Progress has been made to correctly identify the population needed in the federal reports. Test data was sent to Self-Sufficiency programmers in March 2015. Once the data is validated, it is anticipated that Child Welfare data will be sent to Self–Sufficiency OIS staff for inclusion in the TANF federal reports. Estimated date of code moving to production for ongoing monthly data to be included is in time for the final rerun of FY 2014 data, June 30, 2015.*

*The department has already begun to make programming changes to correct the duplicate client reporting issue. Based on programmer time and data transmittal dates the department expects partial compliance by June 2015 and full compliance by June 2016.*

*Anticipated Completion Date: June 30, 2016*

**2014-027 Department of Human Services**
**Questionable Interpretation of Federal Five-Year Time Limit**

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Temporary Assistance for Needy Families (93.558) |
| **Federal Award Numbers and Year:** | 2013G996115; 2013, 2013G991524; 2013<br>2014G996115; 2014, 2014G991524; 2014 |
| **Compliance Requirement:** | Eligibility |
| **Type of Finding:** | Noncompliance |

The department may not be in compliance with federal regulations over TANF as it is using a different definition for eligibility than specified in the TANF regulations. The TANF federal regulations specify no state may use any of its federal TANF funds to provide assistance to a family that includes an adult head-of-household or a spouse of the head-of-household who has received federal assistance for a total of five years (i.e., 60 cumulative months, whether or not consecutive). The federal regulations over the TANF program also specify that states may not count toward the five-year limit, any month of assistance received by an adult while living in "Indian country," as defined in section 1151 of title 18, United States Code where at least 50% of adults were not employed. Indian tribes are granted authority to establish and operate Tribal TANF programs and determine their own TANF eligibility criteria. Two tribes in Oregon currently operate Tribal TANF programs: The Klamath Tribes and Confederated Tribes of Siletz Indians.

Rather than use the US Code to define "Indian country," the department uses the Bureau of Indian Affairs (BIA) definition of "service areas" as defined by 25 CFR, which is broader than "Indian country" and encompasses 24 of 36 Oregon counties. The department was directed by the US Department of Health and Human Services to seek guidance from the BIA and the Office of the Solicitor in the US Department of Interior on determining Oregon's "Indian country". The department requested guidance from BIA, who noted they did not use the term "Indian country" and provided the definition of "service area" per CFR 25.

Consequently, there may be TANF clients improperly receiving federal assistance that have exceeded the five-year time limit. Most recently, 8 of the counties in BIA's designated "service areas" had more than 50% of adults not employed. Based on this determination, for FY2014 the department exempted an average of approximately 2,300 total cases each month, out of approximately 24,000 statewide cases, from the federal time limit monthly count.

**We recommend** the department seek a conclusion from the federal government to ensure five-year time limit monthly exemptions are being appropriately applied in accordance with federal regulations.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding.*

*The department agrees that a conclusion should be sought on the time limit exemption associated to Indian Country. The department has followed the advice from the Administration for Children and Families (ACF) by consulting with the local Bureau of Indian Affairs, as well as the Department*

*of Interior, Office of the Solicitor. The department also consulted with Oregon Tribes, three of which submitted letters affirming the State's current interpretation of Indian Country.*

*The department will seek validation from ACF that the current interpretation of Indian Country used by the department for the purposes of time limits falls within the realm permissible by federal law. The department will complete this inquiry by June 30, 2015.*

*Anticipated Completion Date: June 30, 2015*

**2014-028 Oregon Health Authority**
**Ensure Compliance Site Visits are Performed Timely**

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Immunization Cooperative Agreements (93.268) |
| **Federal Award Numbers and Year:** | 1H23IP000767-01; 2013, 5H23IP000767-02; 2014, 3H23IP000693-01S1; 2014, 1H23IP000785-01; 2013, 5H23IP000785-02; 2014, 3H23IP000785-01S1; 2013 |
| **Compliance Requirement:** | Special Tests and Provisions |
| **Type of Finding:** | Significant Deficiency, Noncompliance |

In state fiscal year 2014, the authority processed vaccine orders to 481 different providers throughout the State of Oregon. To comply with Centers for Disease Control requirements, the authority must perform a compliance site visit of its enrolled and active providers at least once every other calendar year. According to authority management, due to limited resources, the authority was not able to perform compliance site visits timely for 26 of the 481 providers. Without performing compliance site visits in a timely manner, providers could be operating out of compliance with the Immunization Program requirements.

**We recommend** management ensure compliance site visits are performed timely for all enrolled and active providers.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding.*

*The Centers for Disease Control and Prevention (CDC) have added new requirements to the Vaccines for Children (VFC) program over the past two years that create additional work related to provider site visits. These additional requirements, in addition to Oregon vaccine stewardship laws, have increased the length of time spent preparing for, completing, and following up on VFC site visits. Health Educators are now spending approximately 2.5 hours on site per visit, per clinic site, rather than 1.5 hours seen previously, and follow-up time has increased proportionately. At times, the new follow-up requirements require staff to complete additional overnight trips to ensure that clinics retain appropriate eligibility screening documentation.*

*To address the additional resource expense that the new site visit requirements necessitate, the Oregon Immunization Program is in the process of reviewing, and when needed, reprioritizing work in order to allow for timely site visits, while still complying with other grant-required activities. In addition to reprioritizing and eliminating non-required tasks, we are working on implementing several solutions to streamline required tasks, including tablets that will be used to*

*reduce data entry time by entering site visit data directly into the CDC database during the visit, and new follow-up templates are being developed to increase the efficiency of provider follow up. We will seek other efficiencies through effective management of all resources.*

*The Oregon Immunization Program is scheduled for our on-site review by the CDC April 7-9, 2015. We have set aside time to discuss this compliance issue with our project officer in the hopes CDC can assist us in finding additional efficiencies or the necessary resources to meet the requirement.*

*Anticipated Completion Date: July 1, 2015*

**2014-029 Oregon Health Authority**
**Strengthen Controls Over Timesheet Review**

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Immunization Cooperative Agreements (93.268) |
| **Federal Award Numbers and Year:** | 1H23IP000767-01; 2013, 5H23IP000767-02; 2014, 3H23IP000693-01S1; 2014, 1H23IP000785-01; 2013, 5H23IP000785-02; 2014, 3H23IP000785-01S1; 2013 |
| **Compliance Requirement:** | Allowable Costs/Cost Principles |
| **Type of Finding:** | Significant Deficiency |

Payroll costs can be directly charged to the Immunization Cooperative Agreements Grant as long as those costs are directly related to allowable efforts in the Immunization Program. Employees are expected to track and submit their time into the payroll system using the proper coding to reflect the programs they worked on during the month. The employee's supervisor is responsible for approving the hours and coding selected by the employee and does this by reviewing the Timesheet Audit and Control Report, which displays the 12 digit coding indicating how the charges are entered into the system. The supervisor reviews the hours and coding, and locks the timesheet to show approval. The report shows only the coding and does not display the program title or other information that could allow for a more efficient and effective review.

We reviewed a sample of 43 employee pay periods, which included reviewing employee timesheets and reports used to support employee payroll funding splits in the system. Ten of the 43 monthly payroll entries we reviewed were not locked in the system by the supervisor, signifying the supervisory review was performed.

We did not identify any funding split errors in our testing. However, a properly designed system of internal control should provide sufficiently detailed information to allow supervisors to efficiently and effectively review employee payroll data for the purpose of preventing and detecting unallowable costs charged to federal programs.

**We recommend** management consider implementing a payroll process that is sufficiently detailed to allow for an efficient and effective review of employee time and coding. We also recommend management ensure controls are fully implemented to document the review used to justify payroll funding splits.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding.*

*In April and May of 2014, the Public Health Division completed a large-scale project to address and clarify Time and Activity reporting requirements that come with federal grant funding. This project included development of policies, tools to assist both staff and managers in meeting this requirement, and a mandatory training event for every Public Health Division employee. This training has a component for all employees and then an additional component for managers who review and approve time. Registration for the event was required, and attendance was tracked to ensure all employees received the information. All of the procedures and tools created and presented in training are available on PHD's Intranet for use by staff at any time.*

*While the policy clearly states the process and tools to use in reviewing time, we recognize room for improvement in the area of documentation. The only documentation of managers' review and approval of timesheets and work activity coding is currently through the locking of the timesheets. Each manager receives information from the staff assigned to review timesheet coding in comparison with where staff have been assigned to work. If coding does not appear accurate or complete, both the individual employee and manager are notified. The employee is expected to fix errors and respond. After a final review, another email is sent to the managers notifying them that errors are resolved and timesheets are ready to lock. At this point, if the timesheets are not locked, we do not have a way to demonstrate the review and approval of time by management.*

*PHD will conduct a rigorous review and make necessary changes to ensure documentation of the manager's approval of the time recorded. This would be in addition to their locking of the employee timesheet. In the interim, the program will begin creating a more thorough record of the coding reviews that occur, in accordance with the Division procedure, to keep a monthly file of the reports used to verify time (Timesheet Audit and Control report), as well as the communications between staff and with managers that demonstrate the review was completed. Additionally, we will assign staff to review the locking status of the timesheets prior to the period close and follow up with an additional reminder to managers as necessary. We will also incorporate a review of the lock reports when received after the monthly close. If there are any unlocked timesheets on the report, the approving manager will be required to explain, in writing, why this occurred and what will be done to prevent a recurrence in the future. This explanation will be filed with other review documentation for the month. This will be an accountability and performance measure for the approving manager.*

*The agency is working with the Department of Administrative Services on a recommendation to enhance the new e-time system to allow both the manager and staff to see the descriptive name of the activity charged at time entry and time locking. This enhancement will allow the agency to more efficiently and effectively manage payroll costs charged to grants.*

*Anticipated Completion Date: July 1, 2015*

## 2014-030 Department of Human Services/Oregon Health Authority
## Update Cash Management Clearance Patterns

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Agriculture<br>U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Supplemental Nutrition Assistance Program (SNAP) Cluster (10.551, 10.561)<br>Temporary Assistance for Needy Families (93.558)<br>Foster Care – Title IV-E (93.658)<br>Children's Health Insurance Program (93.767)<br>Medicaid Cluster (93.777, 93.778) |
| **Federal Award Numbers and Year:** | Various |
| **Compliance Requirement:** | Cash Management |
| **Type of Finding:** | Significant Deficiency, Noncompliance |

The Federal Cash Management Improvement Act requires states that receive federal funding to enter into an agreement (CMIA agreement) with the U.S. Department of Treasury. For certain federal programs, the CMIA agreement details the funding techniques to be used for requesting federal funds. The State's CMIA agreement included a clearance pattern technique for certain federal programs.

For the federal programs specified above, the clearance pattern specified in the CMIA agreement was not followed during fiscal year 2014. The spreadsheets used to calculate the federal draws for each program reflected the prior fiscal year clearance pattern. We compared the fiscal year 2013 and 2014 clearance patterns for each federal program. Based on the differences, federal funds were not requested before allowed for Temporary Assistance for Needy Families, Foster Care – Title IV-E, and the Supplemental Nutrition Assistance Program. However, Federal funds were requested before allowed, by up to 11 percent, during the 11-day clearance period for Medicaid and the Children's Health Insurance Program (CHIP). If clearance patterns are not updated timely and federal funds are requested before allowed, the State may owe the federal government interest.

**We recommend** management determine the amount of interest owed to the federal government for Medicaid and CHIP and ensure clearance patterns in the draw calculation spreadsheet are updated annually to reflect any changes in the CMIA agreement.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding.*

*We are currently determining the amount of interest owed and will include it with our interest spreadsheet which is sent to the Oregon Department of Administrative Services on December 1, 2015. The accountant has put on the calendar a reminder to update the check clearance pattern percent and has also put a note in the spreadsheet to update. We are also looking into other alternatives to ensure accurate draws going forward.*

*Anticipated Completion Date: March 31, 2015*

## 2014-031 Department of Human Services/Oregon Health Authority
## Timely Submit Changes to Cost Allocation Plan Statistics

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Agriculture<br>U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Supplemental Nutrition Assistance Program (SNAP) Cluster (10.551, 10.561)<br>Immunization Cooperative Agreements (93.268)<br>Temporary Assistance for Needy Families (93.558)<br>Child Care and Development Fund Cluster (93.575, 93.596)<br>Foster Care – Title IV-E (93.658)<br>Adoption Assistance – Title IV-E (93.659)<br>Children's Health Insurance Program (93.767)<br>Medicaid Cluster (93.777, 93.778) |
| **Federal Award Numbers and Year:** | Various |
| **Compliance Requirement:** | Allowable Costs/Cost Principles |
| **Type of Finding:** | Significant Deficiency, Noncompliance |

The department administers separate federally approved cost allocation plans for both the department and the authority. The plans outline the allocation methods used to apportion various cost pools to federal programs.

Although federal rules allow for state agencies to make changes to the federally approved plans, the rules require state agencies to promptly notify the federal oversight agency when changes are made that will affect the allocation of costs. At a minimum, state agencies are required to submit an annual statement certifying that their cost allocation plan is not outdated.

While performing testing of the cost allocation process, we identified instances in which the statistics used to allocate costs for March 2014 were not the statistics listed in the applicable federally approved cost allocation plans. According to the department, when changes are made to the plans the department only communicates those changes to the federal government when subsequent plans are submitted. Since fiscal year 2013, it has been the department's goal to submit updated plans at the beginning of each fiscal year. Due to turnover in the cost allocation unit, an updated plan has not been submitted since June 2013.

Failure to follow the requirements of the federally approved cost allocation plans may result in allocated costs being disallowed by the federal oversight agency.

**We recommend** the department update the cost allocation plans to reflect current practices and ensure future changes are communicated timely.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding.*

*Historically, the agency submitted biennial updates to the cost allocation plan and submitted changes to the plan annually when significant changes were made. There were*

*no significant modifications to the plan during the last year so an update was not submitted to the Division of Cost Allocation.*

*The agency agrees that updates to the plan should be submitted annually, even if no changes are made. Further, the agency is currently communicating with the Division of Cost Allocation for guidance on their process for the submission of amendments to the public assistance cost allocation plans regarding mid-year modifications.*

*Anticipated Completion Date: July 31, 2015*

### 2014-032 Department of Human Services
### Improve Controls Over Income Calculations for Eligibility

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Child Care and Development Fund Cluster (93.575, 93.596) |
| **Federal Award Numbers and Year:** | 2014G996005; 2014, 2014G999004; 2014, 2014G999005; 2014, 2013G996005; 2013, 2013G999004; 2013, 2013G999005; 2013 |
| **Compliance Requirement:** | Eligibility |
| **Type of Finding:** | Significant Deficiency, Noncompliance |
| **Questioned Costs:** | $287,176 |

The Child Care Development Fund program offers federal funding to states to increase the availability, affordability, and quality of child care services. As required by federal regulation, the department has developed a sliding fee scale, based on family size and income, that provides for cost sharing by families that receive child care services (monthly copay). Proof of income is required when applying for the program.

We tested a random sample of 65 families for eligibility and verified the copay calculated for each family was accurate based on family size and income. We identified 4 cases where the client's monthly copay was incorrectly calculated. The exceptions were due to the caseworker (1) using medical income instead of the calculated child care income in 2 cases; (2) using client's estimate of income instead of the pay stub provided; and (3) retroactively applying a change to the case when the change should have only been made going forward.

These errors caused the department to underestimate the client's monthly copay ranging from $23 to $80. The known questioned costs are $190 and the projected questioned costs are $287,000.

Additionally, for 3 cases, the department was unable to locate documentation of the client's income. Based on the income narrated, the client was eligible and the copay was correctly calculated.

**We recommend** department management ensure client's monthly copay is correctly calculated and client's income documentation is maintained.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding.*

*Four cases were identified for incorrect copay calculation. Two of the cases cited were due to using medical income instead of the calculated child care income (audit sample months were August and October of 2013). During these sample months, workers were calculating income for medical and child care at the same time. We anticipate this will not be an ongoing issue because Self Sufficiency workers stopped determining medical eligibility in December 2013. The remaining two cases cited were due to conversions between TANF and ERDC. An article will be published in the "On Target" newsletter, and a transmittal will be issued highlighting the requirements for calculating the copay and verifying income for case conversions. Reminders will also be given at the statewide Program Manager and Line Manager meetings.*

*Self Sufficiency field offices are in the process of moving toward electronic case files as part of our EDMS Expansion project. In November 2014, a transmittal was issued identifying the standardized data capture elements for offices that have moved to electronic case files to assist in locating documentation in EDMS.*

*Anticipated Completion Date: May 31, 2015*

**2014-033 Department of Education**
**Improve Controls Over Period of Availability**

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Child Care and Development Fund Cluster (93.575, 93.596) |
| **Federal Award Numbers and Year:** | 2012G996005; 2012, 2013G999004; 2013 |
| **Compliance Requirement:** | Period of Availability |
| **Type of Finding:** | Significant Deficiency, Noncompliance |
| **Questioned Costs:** | $122,977 |

In accordance with federal regulations, mandatory funds (CFDA 93.596) for states requesting matching funds shall be obligated in the fiscal year the funds are granted. Further, discretionary fund (CFDA 93.595) allotments shall be obligated in the fiscal year the funds are awarded or in the succeeding fiscal year.

We identified $120,834 in payroll costs and $2,143 in services and supplies costs that were charged to the grant award after the end of the obligation period. Beginning July 1, 2013, the department was transferred responsibility for administering this program from another state agency. Although the department established coding to ensure expenditures were charged to the correct grant award, the coding was not updated timely after the end of the federal fiscal year, allowing these costs to be charged after the obligation period. In addition, these costs were not identified during the department's grant review process.

**We recommend** department management ensure system coding is either updated timely or ensure the grant review process identifies costs charged after the end of an obligation period.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with this finding and the recommendation that department management ensure either system coding is updated timely or the grant review process identifies costs charged after the end of an obligation period.*

*Our planned corrective action is as follows:*

*ODE will create procedures to improve controls over the period of availability, including:*

1. *reviewing payroll and accounting profiles – such as index numbers – for appropriateness;*
2. *inactivating payroll and accounting profiles deemed no longer appropriate;*
3. *reviewing transactions during grant closeout; and*
4. *correcting transactions posted outside the period of availability.*

*Anticipated Completion Date: June 1, 2015*

**2014-034 Department of Education**
**Improve Subaward Reporting Under the Transparency Act**

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Child Care and Development Fund Cluster (93.575, 93.596) |
| **Federal Award Numbers and Year:** | 2014G996005; 2014, 2014G999004; 2014, 2014G999005; 2014 |
| **Compliance Requirement:** | Reporting |
| **Type of Finding:** | Significant Deficiency, Noncompliance |

Under the Federal Funding Accountability and Transparency Act (FFATA), the department is required to collect and report information on each subaward or amendment of $25,000 or more in federal funds in the FFATA Subaward Reporting System (system). The reporting must be done by the end of the month following the month in which the subaward was made.

We were unable to test compliance as no subaward reports were uploaded to the system during fiscal year 2014 for this program. During the fiscal year, the department passed-through over $4 million to 59 subrecipients of which 35 were paid more than $25,000 during the year. According to the department, part of the issue is because responsibility of administering the program was transferred to the department from another state agency beginning July 1, 2013. When this change occurred, the federal award was not available in the system for the department to report. However, the department could not provide any evidence that they made a "good faith" effort to comply with the reporting requirement by contacting the grantor.

By not meeting this reporting requirement, the department is in violation of federal requirements and the transparency objective of FFATA cannot be met as there is incomplete subaward information in the federal system.

**We recommend** department management ensure all FFATA reports for this program are submitted as required.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with this finding and the recommendation that department management ensure all FFATA reports for this program are submitted as required.*

*Corrective action already has been taken as follows:*

*Even though the Child Care and Development Fund programs were transferred to ODE on July 1, 2013, ODE wasn't able to report under FFATA because the transferring state agency - the original prime awardee - needed to make the request to the federal government to transfer reporting to ODE. As of December 2014, the federal government granted FFATA reporting permissions to ODE. The department began reporting for the programs in January 2015.*

*Anticipated Completion Date: January 2015*

## 2014-035 Department of Education
**Strengthen Controls over Earmarking**

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Child Care and Development Fund Cluster (93.575, 93.596) |
| **Federal Award Numbers and Year:** | 2013G996005; 2013 |
| **Compliance Requirement:** | Earmarking |
| **Type of Finding:** | Significant Deficiency |

For the 2013 grant award, the department's award included dollars that are required to be spent on three types of targeted funds. One of the targeted funds was for activities to increase the quality of child care for infants and toddlers.

The department uses coding in the accounting system to identify and track the program's expenditures related to various activities including targeted fund activities. As part of preparing the quarterly financial report (ACF-696), the department monitors program expenditures to ensure matching, earmarking and targeted funds requirements are met.

We reviewed the final financial report submitted to the federal awarding agency in December 2014 for the 2013 grant award. Based on the report, it appeared the department had not expended $169,099 as required for the infant and toddler targeted funds. Upon further review, we found the department's final financial report was not accurate as it did not include $250,000 expended for these targeted fund activities. The department prepared the final report using summary data from both the department and the Department of Human Services (DHS). Prior to completion of the summary data the department made accounting entries to record the targeted fund expenditures made by DHS to a different grant year; however, the department did not notify DHS of these accounting entries. As a result, the DHS summary data and the final financial report did not include $250,000 expended for infant and toddler targeted funds for the 2013 grant award.

**We recommend** department management notify DHS of accounting entries the department makes to data DHS reports to the department so DHS can update its accounting records and update the data reports it submits to the department. We also recommend the department update and resubmit the report for the 2013 grant award.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with this finding and the recommendation that department management notify the Department of Human Services (DHS) of accounting entries ODE makes to DHS-reported data (thereby allowing DHS to update its accounting records and update the data it submits to ODE) and submit an updated report for the 2013 grant award.*

*Our planned corrective action is as follows:*

1. *ODE will update its procedures to ensure DHS is notified when ODE makes adjusting entries to DHS transactions so DHS can update its accounting records and the reports it submits to ODE*
2. *ODE will contact our federal partner, the U.S. Department of Health and Human Services, and request we be allowed to submit the corrected 2013 grant award report.*

*Anticipated Completion Date: June 1, 2015*

**2014-036 Oregon Housing and Community Services Department**
**Improve Reviews of Subrecipients**

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Low-Income Home Energy Assistance (CFDA 93.568) |
| **Federal Award Numbers and Year:** | 2014G992201; 2014, 2014G995623; 2014, 2013G992201; 2013, 2013G994002; 2013 |
| **Compliance Requirement:** | Activities Allowed or Unallowed, Earmarking, Subrecipient Monitoring |
| **Type of Finding:** | Material Weakness |

Federal regulations state that program funds may only be used for certain allowable activities. In addition, the regulations specify "earmarking" limits on the use of these funds. The department passes most of its LIHEAP funds through to subrecipients who perform the majority of the program activities. Department management is responsible for monitoring subrecipients, as necessary, to ensure compliance with program requirements including allowable activities and earmarking requirements.

We reviewed monitoring files and found that, specific to fiscal monitoring, there was insufficient evidence of adequate monitoring to provide assurance that only costs from allowable activities are reimbursed with federal funds or that limitations were not exceeded. This is a repeat finding.

**We recommend** department management strengthen its fiscal monitoring to ensure federal reimbursements are for allowable program activities and required limitations are not exceeded.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*The agency agrees with this finding.*

*The agency currently monitors subrecipients following guidelines established by the Office of Management and Budget (OMB) Circulars A-87 (2 CFR part 225). The agency has documented processes, procedures, and checklists to ensure uniformity of monitoring and subrecipient compliance with guidance under OMB circular A-122 (2 CFR part 230) and the Uniform Guidance (2 CFR part 200). Additionally, OHCS has internal systems that establish controls to adequately earmark funds into specific categories, ensuring funds are used for the intended purposes. The agency is implementing a new procedure which will expand the scope of items being monitored and establish a risk based approach to the sample selection. This will ensure a statistically relevant sample is reviewed to provide adequate evidence that the expense was entered under the appropriate earmarked category and was for an allowable purpose.*

*Anticipated Completion Date: March 31, 2015*

## 2014-037 Oregon Housing and Community Services Department
## Improve Reviews of Subrecipient Allocated Costs

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Low-Income Home Energy Assistance (CFDA 93.568) |
| **Federal Award Numbers and Year:** | 2014G992201; 2014, 2014G995623; 2014, 2013G992201; 2013, 2013G994002; 2013 |
| **Compliance Requirement:** | Allowable Costs/Cost Principles, Subrecipient Monitoring |
| **Type of Finding:** | Material Weakness |

Federal regulations require the department, as a recipient of federal awards, to monitor the costs of subrecipients, as necessary, to ensure that federal awards are used for allowable costs in compliance with laws, regulations, and the provisions of contracts or grant agreements. Federal cost principle circulars are applicable to department subrecipients that receive federal pass-through funds and require the use of cost allocation plans or indirect cost rates for costs that are allocated to federal programs. The department is responsible for reviewing its subrecipients' cost allocation plans to ensure subrecipients follow general cost principles, including gaining assurances that expenditures charged to federal programs are reasonable, equitably distributed, and adequately documented.

We reviewed four subrecipient fiscal monitoring files and found that although all files included a copy of a cost allocation plan that was mathematically verified, there was no evidence that the plans were reviewed to ensure general cost principles were applied. This is a repeat finding.

**We recommend** department management develop procedures and provide training to staff to ensure the cost allocation plans of its subrecipients are sufficiently reviewed to determine whether the cost allocation plans are in compliance with applicable cost principles.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*The agency agrees with this finding.*

*The agency has already provided clarification, procedures, and trainings to the fiscal monitor in order to examine and test application of cost allocations. This has provided assurances that costs are equitably distributed and adequately documented. An updated procedure is being created to ensure costs are allocated on a reasonable basis and that basis is applied correctly.*

*Anticipated Completion Date: March 31, 2015*

### 2014-038 Oregon Department of Housing and Community Services
### Strengthen Controls Over Cash Management

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Low-Income Home Energy Assistance (CFDA 93.568) |
| **Federal Award Numbers and Year:** | 2014G992201; 2014, 2014G995623; 2014, 2013G992201; 2013, 2013G994002; 2013 |
| **Compliance Requirement:** | Cash Management |
| **Type of Finding:** | Material Weakness |

Federal regulations require program costs be paid with entity funds before reimbursement is requested from the federal government. The exception to the cost reimbursement basis is the advancement of federal monies to meet immediate cash needs. When federal funds are provided prior to the expending of entity funds, recipients must minimize the time elapsing between the advancement and use of federal funds. The department is responsible for ensuring its subrecipients minimize the time between the draw-down and disbursement of federal funds for federal program purposes. We found the department does not have adequate controls to ensure this occurs. Department management is developing a new process for reviewing subrecipient requests for funds to ensure the requests are made on a reimbursement basis and only for authorized costs. This new process was not implemented during fiscal year 2014. This is a repeat finding.

**We recommend** department management ensure adequate controls are implemented to ensure subrecipient requests for funds are in compliance with federal cash management requirements.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*The agency agrees with this finding.*

*The agency currently requires subrecipients to specify the amount of a funding request that is for a reimbursement or an advance. To complement the existing process, the agency is implementing a new procedure that will require documentation from the subrecipients accounting system with each funding request. This documentation will specify the period in which the expenditure occurred and whether or not this was a reimbursement or an advance request. This documentation will be tested as part of the expanded scope of items being monitored with an emphasis on ensuring any funds advanced to a subrecipient are due to an immediate cash need and the time between the draw-down and disbursement of funds is minimized.*

*Anticipated Completion Date: June 1, 2015*

## 2014-039 Department of Justice
**Improve Controls and Ensure Compliance with Transparency Act Reporting**

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Child Support Enforcement (93.563) |
| **Federal Award Numbers and Year:** | 1304OR4005; 2013, 1404OR4005; 2014 |
| **Compliance Requirement:** | Reporting |
| **Type of Finding:** | Significant Deficiency, Noncompliance |

Federal regulations require recipients of federal awards totaling $25,000 or more to report certain grant information in the Federal Funding Accountability and Transparency Act (FFATA) reporting system no later than the end of the month the awards are made to a subrecipient.

When we inquired, the department had not filed any FFATA reports for fiscal year 2014. This was due, in part, to a misunderstanding of the Child Support Program management's communication with the federal oversight agency. As a result, the department was not in compliance with FFATA reporting requirements.

**We recommend** management improve controls to ensure compliance with FFATA reporting requirements.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We concur there is a need to improve controls to ensure compliance with the Federal Funding Accountability and Transparency Act (FFATA) reporting requirements. Previous attempts to file the FFATA report were unsuccessful because the online Portal reflected an incorrect DUNS number. We were under the impression that filing the SF424M, a mandatory application for federal assistance form, took the place of the reporting requirement temporarily until a permanent fix was made on the online Portal. The Office of Grants Management, Region 10 has confirmed that the filing of SF424M does not replace the FFATA reporting requirement. The following corrective actions will be taken:*

- *The FFATA reporting for FY 2014 has been completed and will be certified by April 30, 2015.*

- *A procedure for FFATA reporting will be established that includes reconciliation of monthly subrecipient payments to the cumulative balance reported on the FFATA reporting website.*
- *The ASD Financial Services Accounting Manager and the DCS Performance, Budget, and Statistics Manager will have joint responsibility for reviewing the accuracy and completeness of the report, as well as ensuring timeliness in reporting.*

*Anticipated Completion Date: May 30, 2015*

**2014-040 Department of Justice**
**Continue to Strengthen Controls Over Financial Reporting**

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Health and Human Services |
| **Program Title and CFDA Number:** | Child Support Enforcement (93.563) |
| **Federal Award Numbers and Year:** | 1404OR4005; 2014 |
| **Compliance Requirement:** | Reporting |
| **Type of Finding:** | Significant Deficiency, Noncompliance |

Department management is responsible for designing and implementing controls to provide reasonable assurance that reports of federal awards submitted to the federal awarding agency include all activity of the reporting period, are supported by underlying accounting records, and are fairly presented in accordance with program requirements.

In the prior year's audit we were unable to determine if the quarterly financial reports were prepared entirely in accordance with program requirements and the department was unable to provide sufficient documentation to demonstrate that the report was complete and accurate.

During the current year's audit we reviewed the Child Support Enforcement Program's Financial Reports for the quarters ended March 31 and June 30, 2014. We found the March 31 quarter end report was complete and accurate in accordance with program requirements. For the June 30 quarter end, we found one reporting line, ADP Operations expenses, was overstated by $24,547 due to certain data being accounted for in duplicate. Although we identified this error, we found the supporting documentation retained for the reports was improved, allowing us to determine whether the reports were complete, accurate, and prepared in accordance with program requirements.

**We recommend** department management continue to strengthen controls to ensure reported amounts are complete, accurate, and agree to accounting records; and we recommend management submit corrections for the miss-reported amounts for the quarter ended June 30, 2014.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We concur that DOJ's continuing efforts to strengthen internal controls in reporting ensures that financial reports are accurate, complete, and agree to the accounting records. The corrective actions to be taken for the overstatement in expenditures on the Child Support Enforcement Programs Financial Report for the quarter ended June 30, 2014 are as follows:*

- *Reduce the ADP Operations expenses by the overstated amount of $24,547 on the Child Support Programs Financial Report for quarter ended March 30, 2015.*
- *Perform a reconciliation of the expenditures reported on the Child Support Programs Financial Report to the SFMA balance to ensure completeness and accuracy of reported amounts.*

*Anticipated Completion Date: April 30, 2015*

**2014-041 Department of Human Services**
**Controls Over EBT Card Security Were Not Followed**

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Agriculture |
| **Program Title and CFDA Number:** | Supplemental Nutrition Assistance Program (SNAP) Cluster (10.551, 10.561) |
| **Federal Award Numbers and Year:** | Undetermined |
| **Compliance Requirement:** | Special Tests and Provisions |
| **Type of Finding:** | Significant Deficiency, Noncompliance |

Clients participating in the SNAP program receive benefits electronically via Electronic Benefit Transfer (EBT cards). Federal regulations require that the department provide certain minimum security and control procedures over EBT cards. The department has established procedures to meet the minimum security requirements, which include limiting access to EBT card stock to authorized personnel, conducting monthly inventory counts of cards and utilizing logs to record destruction of returned cards. The department communicates these procedures to branch offices through its Field Business Procedures Manual.

We visited 15 of the 119, branch offices to determine if the department's procedures were being followed. Based on our visits, the department did not adequately monitor the branch offices to ensure that they were following established procedures. Specifically, we found:

- One branch office did not keep EBT cards secured at all times.
- One branch office did not use a stock control log to monitor its card inventory.
- One branch did not use the hard-copy destruction log and was not aware of the requirement to use the log.
- Ten branch offices did not always perform the monthly inventories of EBT card stock. Results ranged from one branch not performing inventory for one month to another branch not completing inventory counts for the entire year.

Failure to follow the established procedures could result in the misappropriation and misuse of EBT cards.

**We recommend** department management ensure branch offices are aware of and follow the established procedures for securing EBT cards.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding.*

*Self Sufficiency Program Office Managers and Business Experts received the Financial Training for Managers, focusing on Electronic Benefit Transfer (EBT) card security and managing RACF access, in May 2014. In addition, a communication was sent to office leadership in June 2014, regarding the importance of securing EBT cards and following the policy outlined in the Field Business Procedures Manual for monthly inventory.*

*The Financial Training for Managers was converted to a webinar format and was delivered live to Self-Sufficiency, Child Welfare and Aging and People with Disabilities management on December 23, 2014, February 11, 2015 and February 12, 2015. We have recorded a webinar session and are currently testing it in the Learning Center Test Site. The final product will be available in The Learning Center by March 31, 2015.*

*Anticipated Completion Date: March 31, 2015*

## 2014-042 Department of Human Services
**Expenditures Incurred Outside the Period of Availability**

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Agriculture |
| **Program Title and CFDA Number:** | Supplemental Nutrition Assistance Program (SNAP) Cluster (10.551, 10.561) |
| **Federal Award Numbers and Year:** | 7OR400OR4; 2014, 7OR400OR0; 2014, 7OR430OR4; 2014, 7OR4004OR; 2014 |
| **Compliance Requirement:** | Period of Availability |
| **Type of Finding:** | Significant Deficiency, Noncompliance |

According to federal requirements, only costs resulting from obligations within the grant award year may be charged to the grant award.

The department's accounting records indicated $941,492 in federal expenditures were charged to the federal fiscal year 2014 grant award after the grant award year ended. We judgmentally selected transactions covering 98% of the dollars to verify the expenditures were obligated or incurred within the grant award timeframe. We identified one transaction totaling $146,257 that was inappropriately charged to the 2014 grant award.

The department primarily relies on timely inactivating accounting system codes to prevent charges outside the period of availability. The department may not inactivate codes if it is aware of allowable expenditures still needing to be charged or adjustments that need to be made. For codes not inactivated timely, the department relies on a review process to identify expenditures incorrectly coded to a grant after the period of availability. For the exception identified, the

department did not timely inactivate the system coding and the error was not identified during the grant award review and adjustment process.

When codes are not inactivated timely and the review process does not identify errors, the risk increases for the department to charge costs to a grant award outside the period of availability.

**We recommend** department management ensure its review process identifies transactions charged to a grant award outside the period of availability.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding.*

*The agency has previously reviewed all documents at a detail level except for entries being processed through our cost allocation system. Effective immediately, all transactions, regardless of source, will be reviewed to ensure expenditures were incurred during the period of availability. Corrections will be reflected on the March 31, 2015 quarterly report.*

*Anticipated Completion Date: April 30, 2015*

### 2014-043 Department of Human Services
### Improve EBT Reconciliation Controls

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Agriculture |
| **Program Title and CFDA Number:** | Supplemental Nutrition Assistance Program (SNAP) Cluster (10.551, 10.561) |
| **Federal Award Numbers and Year:** | Undetermined |
| **Compliance Requirement:** | Special Tests and Provisions |
| **Type of Finding:** | Significant Deficiency |

Oregon uses Electronic Benefit Transfers to provide client benefits and is required by the federal government to have a system in place to reconcile all funds entering into, remaining in, and exiting from the system with the State's accounting system and EBT contractor records.

The department prepares various reconciliations to meet this requirement. We reviewed three months of reconciliations prepared by the department. Based on our review, two reconciliations contained errors that were not identified during the department's review process. As part of their review, the department relies on a check figure in the spreadsheets to indicate if there are any discrepancies between items being reconciled. In both instances, the check figure showed there were no discrepancies.

For one reconciliation, the error was due to a subtotal formula including an extra $982,117, which allowed everything to reconcile. For the second reconciliation, an unknown error existed in the "check figure" formula as it was clear the three subtotals did not reconcile by $61 million. After inquiry, the department provided support for the reconciling items and the reconciliations were corrected.

Failure to identify reconciling items could result in the department not appropriately identifying errors related to the EBT process.

**We recommend** department management improve its review process by considering implementing a more in depth review, ensuring critical formulas cannot be modified and providing training to staff.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding.*

*We agree that there were errors in the reconciliation and review process. We have already made changes which included adding additional check digits to capture all reconciling items and formulas, and provided additional training for staff. We will also do a review of the process to consider the effectiveness of the review and the protection of critical formulas.*

*Anticipated Completion Date: March 31, 2015*

### 2014-044 Department of Education
**Improve Subaward Reporting Under the Federal Funding Accountability and Transparency Act**

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Agriculture<br>U.S. Department of Education |
| **Program Title and CFDA Number:** | Child Nutrition Cluster (10.553, 10.555, 10.556, 10.559)<br>Child and Adult Care Food Program (CACFP)(10.558)<br>Title I, Part A (84.010) |
| **Federal Award Numbers and Year:** | 7OR300OR3; 2014, S010A130037-13A; 2014 |
| **Compliance Requirement:** | Reporting |
| **Type of Finding:** | Significant Deficiency, Noncompliance |

The Title 1, Child Nutrition Cluster (consisting of SBP, NSLP, SMP & SFSP), and CACFP programs are subject to subaward reporting under the Federal Funding Accountability and Transparency Act (FFATA). Federal regulations require recipients of federal awards to report certain subaward information in the FFATA reporting system. Reports are required for all subrecipients receiving a subaward totaling $25,000 or more and must be submitted no later than the end of the month following the month in which the subawards are made. Federal regulations also require that recipients of federal awards establish and maintain internal controls designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements. This typically includes independent review of reports to assure accuracy and completeness of data and information reported.

Responsibility for monthly FFATA reporting lies solely with one employee for the Title 1 program and a second employee for the Child Nutrition Cluster and CACFP programs. The employees obtain data, and prepare and submit the reports for their respective programs. However, the department had not implemented controls to ensure the reports were accurately and completely prepared and submitted timely. As a result, the department has less assurance all required FFATA reports are submitted timely and are accurate and complete.

Also, during the audit, we found the department did not report any subaward information for the Child Nutrition Cluster or the Child and Adult Care Food Program, as required, for its FY

2014 federal awards. Furthermore, the department did not report subaward information in a timely manner for 62 subrecipients of its FY 2014 Title 1 federal award.

**We recommend** department management strengthen existing controls to ensure FFATA reports are independently reviewed prior to submission to the federal government. We further recommend department management ensure required reports are submitted for the Child Nutrition Cluster and CACFP FY 2014 federal awards.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with this finding and the recommendation that department management strengthen existing controls over Federal Funding Accountability and Transparency reporting.*

*Our planned corrective action is to update our procedures related to FFATA reporting to ensure:*

1. *FFATA reports are independently reviewed for completeness and accuracy prior to submission to the federal government.*
2. *All required FFATA reports are submitted for the Child Nutrition Cluster and the Child and Adult Care Food Program.*
3. *An ODE fiscal staff member is identified as backup for the primary submitter so FFATA reports are submitted timely.*

*Anticipated Completion Date: June 1, 2015*

**2014-045 Department of Education**
**Improve Controls for Subrecipient Administrative Reviews**

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Agriculture |
| **Program Title and CFDA Number:** | Child Nutrition Cluster (10.553, 10.555, 10.556, 10.559) |
| **Federal Award Numbers and Year:** | 7OR300OR3; 2014 |
| **Compliance Requirement:** | Subrecipient Monitoring |
| **Type of Finding:** | Significant Deficiency, Noncompliance |

Federal regulations require recipients of Federal funding to perform administrative reviews of subrecipients to ensure subrecipients are in compliance with federal requirements. The regulations define a number of critical and general areas these reviews should cover.

The department has developed and implemented an administrative review tool, consisting of an extensive series of questionnaires and checklists, to facilitate and standardize its subrecipient monitoring process. However, the extensive nature of the questionnaires and checklists creates the potential for important areas to be missed. Currently, the administrative review tool does not include a mechanism to assist department staff with verifying that all questions have been addressed. We found the administrative review tools were not always completed in their entirety. Specifically, 11 of 20 administrative review tools we examined were not complete or did not include evidence of monitoring for all critical and general areas of review.

**We recommend** department management strengthen existing controls to ensure the administrative review tools used during subrecipient monitoring are filled out completely and include evidence of monitoring for all critical and general areas of review.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with this finding and the recommendation that department management strengthen existing controls to ensure the administrative review tools used during sub-recipient monitoring are completed fully and include evidence of monitoring for all critical and general areas of review.*

*Our planned corrective action is as follows:*

1. *For the 2015 administrative reviews, they will be checked for completeness by a staff member and returned to the reviewing specialist when all questions are not answered. The reviewing specialist will enter the missing data and return it to the staff member for verification that the tool is complete.*
2. *For the 2016 administrative reviews, functionality will be added to the review tool indicating which tabs or questions have not been completed. The reviewing specialist will use this as a reference and complete any unanswered questions. The lead worker will spot-check reviews throughout the year to ensure all questions are answered.*
3. *ODE will provide training on the importance of responding to all administrative review tool questions.*

*Anticipated Completion Date: July 1, 2015*

**2014-046 Department of Education**
**Ensure All Required Administrative Reviews Are Completed**

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Agriculture |
| **Program Title and CFDA Number:** | Child Nutrition Cluster (10.553, 10.555, 10.556, 10.559) |
| **Federal Award Numbers and Year:** | 7OR300OR3; 2014 |
| **Compliance Requirement:** | Subrecipient Monitoring |
| **Type of Finding:** | Noncompliance |

Federal regulations requiring recipients of federal funding to conduct administrative reviews of subrecipients every five years, were revised to every three years for fiscal year 2014 and thereafter. In an effort to allow states to focus on implementing updated meal patterns, certification, and validation review activities, the federal government allowed states to postpone administrative reviews that were scheduled for fiscal year 2013. Federal guidance directed that any subrecipient whose administrative review was postponed in 2013 or omitted during the prior five-year cycle must be reviewed during the first year of the new three-year cycle beginning fiscal year 2014.

During our review, we found eight subrecipients whose administrative reviews were scheduled for but not fully completed in fiscal year 2013, and were not subsequently reviewed during fiscal year 2014. Department management explained that while prioritizing administrative reviews for fiscal year 2014, it considered those eight as lower risk than subrecipients that had not been visited the prior year, and decided to focus on other subrecipients. Management also

stated it did not have staff available to do the rework that would have been necessary for the eight subrecipients.

**We recommend** department management ensure it completes all required subrecipient administrative reviews in compliance with federal regulations.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with this finding and the recommendation that department management ensure it completes all required sub-recipient administrative reviews in compliance with federal regulations.*

*Our planned corrective action is as follows:*

1. *Prior to the start of the next cycle and for those sponsors currently participating, ODE will schedule reviews for a three-year cycle.*
2. *A second staff member will verify all sponsors are scheduled for review and it's been not more than three years since a sponsor's last review.*
3. *ODE will adjust review schedules to meet regulatory requirements and request exceptions from the U.S. Department of Agriculture as necessary.*
4. *The spring prior to the review year, ODE will verify continued participation in the National School Lunch Program/School Breakfast Program.*
5. *Finally, ODE will add the administrative review tool to ODE's internal CNPweb tracking system when the sponsor is approved as a subrecipient.*

*Anticipated Completion Date: July 1, 2015*

## 2014-047 Department of Education
## Strengthen Controls for State Per Pupil Expenditure Calculations

**Federal Awarding Agency:** U.S. Department of Education
**Program Title and CFDA Number:** Title I, Part A (84.010)

**Federal Award Numbers and Year:** S010A120037-12A; 2013, S010A130037-13A; 2014
**Compliance Requirement:** Reporting
**Type of Finding:** Significant Deficiency, Noncompliance

Each year, the department must submit its average State Per Pupil Expenditure (SPPE) data to the National Center for Education Statistics. SPPE data are used by the U.S. Department of Education to make allocations under several federal programs, including Title 1, Part A. Federal guidance directs that expenditures from funds received under Title 1 should be excluded from the SPPE calculation results before submitting the data.

We found the department had not excluded Title 1 expenditures totaling $14.8 million from its SPPE calculation results submitted during FY 2014. As a result, SPPE is overstated for the most recent reporting period. Management indicated the reported data were reviewed prior to

submission, but clarified the review primarily consisted of trend analyses. Management added that it does not know why the difference was not identified.

**We recommend** department management strengthen controls to ensure all Title 1 program expenditures are excluded from its annual SPPE calculation results. We also recommend management submit a corrected report to the U.S. Department of Education, if necessary.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with this finding and the recommendation that department management ensure all Title 1 program expenditures are excluded from its annual SPPE calculation results and submit a corrected report, if necessary.*

*Our planned corrective action is as follows:*

1. *ODE will work with our federal partners at the U.S. Census Bureau and the National Center for Education Statistics (NCES) to verify reporting criteria for our SPPE data are current.*
2. *Once we have verified NCES reporting criteria are correct, ODE will review its programming used for compiling data and ensure it aligns with NCES requirements. ODE will make a correction if it is determined there was an error in the data submitted during fiscal year 2014.*
3. *ODE will complete review of the programming prior to ODE's next reporting cycle, which likely will occur in late April to early May of 2015, and on an annual basis thereafter.*
4. *In addition to the type of analysis performed in past years, a more extensive review will take place prior to future submissions to NCES. For example, future reviews will include comparison to other federal reports compiled by ODE, such as the Detailed Federal Review report, for reasonableness. In addition, instead of comparing to only the previous year for trend analysis and percentage deviation, more years will be taken into account to enhance testing for standard deviation.*

*Anticipated Completion Date: June 30, 2015*

### 2014-048 Department of Education
**Ensure Subrecipient Monitoring Includes Federal Fiscal Requirements**

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Education |
| **Program Title and CFDA Number:** | Special Education Cluster (IDEA)(84.027, 84.173) |
| **Federal Award Numbers and Year:** | H027A110095; 2012, H173A110100; 2012, H027A120095; 2013, H173A120100; 2013, H027A130160; 2014, H173A130100; 2014 |
| **Compliance Requirement:** | Subrecipient Monitoring |
| **Type of Finding:** | Significant Deficiency, Noncompliance |

The department receives Federal funding for Special Education programs (IDEA, part B and Preschool) and passes funding to school districts and education service districts (ESD) through subgrants. Federal regulations require the department to ensure subrecipients are in

compliance with the requirements of the special education programs and have accounting systems and internal controls adequate to administer the awards.

The department has a process in place to monitor and review subrecipients' compliance with specific program requirements, but the process does not consider subrecipients' accounting and internal control systems and certain fiscal requirements, such as accounting, reporting and procurement. The department focused primarily on program requirements and outcomes.

The department could not ensure that subrecipients had adequate accounting and internal control systems in place and complied with federal fiscal requirements. As a result, the funding awarded to the state as well as the districts could be at risk of sanctions or disallowances by the federal grantor agency due to noncompliance.

**We recommend** department management expand its monitoring processes to include subrecipients' accounting and internal control systems and federal fiscal requirements of the awards.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with this finding and the recommendation that department management expand its monitoring process. This issue was identified by the Office of Special Education Programs through their audit in October 2010, with communication to Oregon occurring in November 2014.*

*Our planned corrective action is as follows:*

*ODE will update its procedures for fiscal subrecipient monitoring to include a review of accounting and internal control systems and federal fiscal requirements of the award. ODE is working with its internal auditor and has reviewed other states' sub-recipient auditing procedures to assist us with the development of our procedures.*

*Anticipated Completion Date: May 1, 2015*

### 2014-049 Department of Education
**Improve Procedures for Subaward Reporting Under the Federal Funding Accountability and Transparency Act**

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Education |
| **Program Title and CFDA Number:** | Special Education Cluster (IDEA)(84.027, 84.173) |
| **Federal Award Numbers and Year:** | H027A110095; 2012, H173A110100; 2012, H027A120095; 2013, H173A120100; 2013, H027A130160; 2014, H173A130100; 2014 |
| **Compliance Requirement:** | Reporting |
| **Type of Finding:** | Significant Deficiency |

Federal regulations require recipients of federal awards to report certain subaward information in the Federal Funding Accountability and Transparency Act (FFATA) reporting system no later than the end of the month following the month subawards are made totaling $25,000 or more. Federal regulations also require recipients of federal awards to establish and maintain internal control designed to reasonably ensure compliance with federal laws, regulations, and program

compliance requirements. This typically includes independent review of reports to assure accuracy and completeness of data and information included in the reports.

Responsibility for FFATA reporting lies solely with one employee who identifies, prepares and submits required reports. However, the department had not implemented a control to ensure those reports are accurately and completely prepared and submitted timely. This was due, in part, to the department not having assigned an employee to independently monitor or review this work.

As a result, the department has less assurance required FFATA reports are filed timely and are accurate and complete.

**We recommend** department management strengthen existing controls to ensure FFATA reports are independently reviewed prior to submission to the federal government.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with this finding and the recommendation that department management strengthen existing controls over FFATA reporting.*

*Our planned corrective action is to update our procedures related to FFATA reporting to ensure:*

1. *FFATA reports are independently reviewed for completeness and accuracy prior to submission to the federal government.*
2. *An ODE fiscal staff member is identified as backup for the primary submitter so FFATA reports are submitted timely.*

*Anticipated Completion Date: June 1, 2015*

### 2014-050 Oregon Employment Department
### Inaccurate Performance Data Reporting (TAPR)

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Labor |
| **Program Title and CFDA Number:** | Unemployment Insurance (17.225) |
| **Federal Award Numbers and Year:** | UI-23913-13-55-A-41; 2013, UI-25227-14-55-A-41; 2014 |
| **Compliance Requirement:** | Reporting |
| **Type of Finding:** | Significant Deficiency, Noncompliance |

Federal instructions require the department to quarterly report the characteristics, activities, and outcomes of Trade Act Assistance participants. The department uses a preprogrammed query to extract required data elements from the department's records.

A sample of 25 participants was selected from a quarterly report to verify the reported data elements agreed to the department's records. For 2 participants, the wages reported in the quarterly report were higher than actual recorded wages as coding in the preprogrammed query did not exclude wages flagged as deleted for various reasons. Not accurately reporting participant information impacts the average earnings performance measure of the program.

**We recommend** department management update the query to ensure it accurately extracts wages for the quarterly report.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding.*

*The query did not take into account the possibility of wages being deleted after they had been retrieved for reporting purposes. The corrective action is a revision to the query to exclude wages that indicate they are no longer currently associated with the selected customer. The query was updated prior to the end of the audit.*

### 2014-051 Community Colleges and Workforce Development
**FFATA Reporting Not Done**

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Labor |
| **Program Title and CFDA Number:** | Workforce Investment Act Cluster (17.258, 17.259, 17.278) |
| **Federal Award Numbers and Year:** | Unknown |
| **Compliance Requirement:** | Reporting |
| **Type of Finding:** | Significant Deficiency, Noncompliance |

Criteria: The Organizations' grants with its federal funder require the Organization to perform subaward reporting under the Transparency Act (FFATA).

Condition: We noted no FFATA reporting was performed.

Cause: According to management, there were insufficient resources allocated to the Organization to be able to comply with this requirement.

Effect: The Organization did not have internal controls in place to ensure that FFATA reporting was completed.

**Recommendation:** The Organization should establish additional internal controls to ensure that FFATA reporting is completed.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*Management agrees with the finding and is working to ensure that FFATA reporting is completed in a timely manner.*

*Background: CCWD is aware of the FFATA reporting requirements. CCWD would have been required to start reporting on October 1, 2010. However due to an error in the system with the US Department of Labor (DOL), we were unable to report on the FFATA system, as there was no award reported from DOL for us to link to. DOL solved this issue and notified CCWD on October 11, 2011. At that time, CCWD's WIA Grant Accountant position had been vacant since May of 2011, and already had one failed recruitment. Besides our normal WIA reporting requirements, CCWD also had the American Recovery and Reinvestment Act (ARRA) reporting required with 86 reports due in a relatively short timeline (7 calendar days) after the end of that quarter (9/30/11). With not enough staff to accomplish everything, a risk management*

*decision was made to cover our normal WIA requirements and the ARRA report as the ARRA reports contained a lot of the same information and were on a federal transparency website.*

*A new WIA accountant was hired in November and started work in December, but due to the training time to teach the complexities of the WIA grant, CCWD was not fully up to capacity until September 2012, however, at that time we lost our NEG and Title II Accountant. In September 2013, WIA fiscal monitoring was also added onto the Fiscal Manager's responsibilities. Currently there are efforts to separate the two jobs, in order to allow the fiscal manager to concentrate on current fiscal operations.*

*CCWD is currently working to complete our FFATA reporting on the 2014 Grant Year award.*

*Instructions have been completed on how to report and an additional line for FFATA reporting has been added to the Notice of Funds Availability (NFA) checklist. Due to a three agency merge on July 1st that CCWD is a part of, we have to push our expected timeline out to December 31, 2015 for resolution.*

*Anticipated Completion Date: December 31, 2015*

### 2014-052 Department of Forestry
**Improve Determination of FEMA Eligible Costs**

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Homeland Security |
| **Program Title and CFDA Number:** | Fire Management Assistance Grant Program (97.046) |
| **Federal Award Numbers and Year:** | FEMA-5036-FM-OR; 2014, FEMA-5037-FM-OR; 2014, FEMA-5039-FM-OR; 2014, FEMA-5046-FM-OR; 2014, FEMA-5056-FM-OR; 2014 |
| **Compliance Requirement:** | Activities Allowed or Unallowed |
| **Type of Finding:** | Significant Deficiency, Noncompliance |
| **Questioned Costs:** | $1,518 |

The Fire Management Assistance Grant reimburses states and other entities for the costs associated with a declared incident (forest fire).

The process to identify FEMA eligible costs includes multiple calculations and considerations, which are supported by invoices, timesheets and other documents.

Although department staff performed reviews at various points in their process for determining FEMA eligible costs, our testing of 60 transactions identified 6 payments where the department incorrectly calculated FEMA eligible costs and subsequently requested reimbursement of federal funds for those costs. Errors identified in our sample both under and overstated eligible costs with a net overstatement of $1,518. Projected, the errors result in questioned costs of over $50,000.

**We recommend** department management improve their control processes to ensure they are effective to accurately determine FEMA eligible costs.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding.*

*ODF will develop and implement new audit tools to help ensure consistent calculations and clear direction on FEMA eligibility for different resource types.*

*Anticipated Completion Date: June 2015*

**2014-053 Department of Forestry**
**Improve Controls Over Procurement**

| | |
|---|---|
| **Federal Awarding Agency:** | U.S. Department of Homeland Security |
| **Program Title and CFDA Number:** | Fire Management Assistance Grant Program (97.046) |
| **Federal Award Numbers and Year:** | FEMA-5036-FM-OR; 2014, FEMA-5037-FM-OR; 2014, FEMA-5039-FM-OR; 2014, FEMA-5046-FM-OR; 2014, FEMA-5056-FM-OR; 2014 |
| **Compliance Requirement:** | Procurement, Suspension, and Debarment |
| **Type of Finding:** | Significant Deficiency |

The Fire Management Assistance Grant (FMAG) provides assistance to states, and local and tribal governments for the mitigation, management, and control of fires on publicly or privately owned forests or grasslands that threaten such destruction as would constitute a major disaster.

The department manages fires, in part, through contracts with businesses and individuals for needed resources such as fire crews, services, equipment and land use.

We found department management could improve controls and processes over contracting and emergency procurement to ensure compliance with the federal grant and state requirements. Specifically, we found:

- The department did not ensure all contractors were not suspended or debarred prior to including those payments in their federal reimbursement requests.
- For non-emergency procurements, the department did not follow their process of completing contracting checklists, which ensure compliance with procurement requirements. The incomplete checklist was not identified by management as contract files are not reviewed.
- The department could not readily identify which of the 516 vendors used during the fire season were subject to contracting requirements because contract records are not maintained in a way that facilitates retrieval of this information. As a result, the department is less able to demonstrate compliance with relevant requirements of the federal grant.

We did not identify instances of non-compliance or questioned costs. However, without adequate controls, the department cannot ensure compliance with federal requirements and risks losing federal funds.

**We recommend** department management develop and implement procedures to ensure the review for suspension and debarment is performed for all required procurements prior to seeking federal reimbursement for those costs. We also recommend management administer and account for contracts in a way that accommodates review to ensure compliance with federal requirements.

***MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:***
*We agree with the finding.*

*Ensure suspension debarment review: The Department agrees with the finding that contractors of emergency procurements were not checked for suspension or debarment prior to submitting our initial (cash advance) reimbursement request. We will immediately add this verification requirement to the process for establishing pre-season emergency agreements (Incident Resource Agreements) with contractors. We will also add it to the checklist of tasks to perform prior to seeking any reimbursement from FEMA.*

*We also agree with the finding that for non-emergency procurements, the Department did not consistently complete contracting checklists designed to help ensure compliance with verification of vendor suspension or debarment status and other compliance requirements. ODF will immediately put procedures in place to help ensure that all contract files contain a completed checklist ensuring that this verification requirement has been met. ODF will also select a random sample of grant-related contracts once each year and audit to ensure this checklist was used and is included in the file along with all related documentation as required by the checklist.*

*Administer and account for contracts to facilitate review: The Department agrees with the finding that records are not maintained in a way that allows for identification of vendors by type of contracts. ODF is undertaking the development of a new purchasing system and will attempt to add this tracking need to the system requirements. This new system would not be available for use until 2016-17. For payments related to the 2014 fire season, ODF will develop a spreadsheet identifying the type of contract under which each vendor was paid. This should allow for monitoring these contracts to ensure compliance with relevant requirements of the federal grant.*

## Prior Year Financial Statement Findings

This section includes the current status reported by the department of all financial audit findings from fiscal year ended June 30, 2013. It also includes the current status reported by the department of all financial audit findings from fiscal year ended June 30, 2012 that were uncorrected at June 30, 2013.

Finding 2013-001: **Department of Human Services/Oregon Health Authority**
**Controls in Receipting Unit Should Be Strengthened**
**Material Weakness**

Recommendation: DHS/OHA management improve controls in the Receipting Unit to ensure all checks are safeguarded, properly tracked and accounted for in the financial records.

Status: Partial corrective action was taken. The agency response is as follows:

The agency appropriately segregates the duties of handling checks in its Salem facility. Under the current system, checks received by mail are sorted by category, recorded by count and delivered to the staff member that is responsible for that category. The item count can be reconciled from the online deposit system reports to an excel spreadsheet created by the unit. The count and amount of checks received through this process is a small portion of the total revenue recorded by the Receipting Unit. We have strengthened internal controls on the handoff of checks by including, in addition to a count of checks, the dollar amount, reconciliation, and a check redistribution log. We continue to look for opportunities to reduce the risk by reducing the number of checks received in the agency.

Finding 2013-002: **Department of Human Services/Oregon Health Authority**
**Ensure Expenditures are Recorded in the Proper Fiscal Year**
**Material Weakness**

Recommendation: DHS/OHA management align policies and procedures with governmental accounting standards to record expenditures in the proper period and we recommend management provide training to staff to ensure that prior period adjustments are utilized when appropriate.

Status: Corrective action was taken.

Finding 2013-003: **Department of Human Services/Oregon Health Authority**
**Improve Revenue and Expenditure Accrual Methodologies**
**Material Weakness**

Recommendation: DHS/OHA management review and revise accrual methodologies for revenues and expenditures, as necessary, and perform periodic retrospective comparisons of accruals to actual amounts to ensure the accrual methodologies are reasonable.

Status: Corrective action was taken.

Finding 2013-004: **Department of Human Services/Oregon Health Authority**
**Improve Controls Over Insurance Premium Revenue**

Recommendation: DHS/OHA management implement internal controls to ensure that all insurance premium revenue due to the department is received, properly classified, and properly recorded.

Status: Partial corrective action was taken. The agency response is as follows:

To address audit finding 2013-004, in fiscal year 2014 the agency has obtained detailed reports from Regence necessary to determine the source of cash remitted by Regence, and appropriately recorded the cash received based on information available at the time. These reports were received and incorporated in the accounting record on an ongoing basis during fiscal year 2014.

Additionally, to ensure all insurance premiums due to the agency are remitted by Regence, the agency is utilizing the methodology used in the audit analysis, multiplying monthly member contract counts by the relevant premium rates, and reconciling the results with amounts reported and deposited by Regence for the months the programs were open in fiscal year 2014. This analysis was completed for the OMIP program based on information available at accounting close for fiscal year 2014 in September 2014, and the calculated variance was within one percent.

Finding 2013-005: **Department of Human Services/Oregon Health Authority**
**Improve Accounting Controls Over Buildings and Accumulated Depreciation**

Recommendation: DHS/OHA management improve controls to ensure account balances are accurately stated and reconciled to supporting documentation.

Status: Partial corrective action was taken. The agency response is as follows:.

We have inventoried and affirmed the existence of the assets in the building and building improvement account. We have not identified any other buildings or building improvements that had not been listed. We have reviewed the calculations on the asset spreadsheet and corrected any errors identified. We have implemented control to ensure accuracy going forward including post-review of recorded entries to documentation and calculations.

Finding 2013-006: **Department of Human Services**
**Improve Year-end Financial Reporting**

Recommendation: DHS management timely estimate and properly record liabilities in the department's financial records. We also recommend department management implement adequate internal controls to ensure all liabilities are appropriately reported in the financial statements.

Status: Corrective action was taken.

Finding 2013-007: **Department of Human Services/Oregon Health Authority**
**Improve Controls Over Drug Rebate Revenues**

Recommendation: DHS/OHA management gain a better understanding of the controls already in place and implement the necessary complimentary controls to provide assurance that all drug rebate revenue is correctly calculated, invoiced, received, and recorded in the accounting system.

Status: Partial corrective action was taken. The agency response is as follows:

The CareAssist program is administered by the Office of Pharmacy Programs. The program requested and received a response from HRSA/Office of Pharmacy Affairs (OPA) which indicates that the federal agency is strengthening its process for oversight of the pharmaceutical manufacturer's compliance with providing rebates to 340B covered entities and the accuracy of the rebates provided. The actual calculations of the rebate amounts will still be privileged information and will be only for internal OPA use. The program received guidance from HRSA and will develop a mechanism by which rebates received by CAREAssist are compared over time to identify a variance of more than an expected percentage. The process will be a report automatically generated from the database and will allow the program to follow up with both the manufacturer and OPA for an explanation for the variance.

The Medicaid Pharmacy program is administered through the Division of Medical Assistance Programs (DMAP). While the program had a number of existing reviews, these reviews lacked a formal process, and lacked formal documentation of the review. Program staff will be developing formal processes to adequately oversee the contractor's invoicing of drug rebate. Program staff will work to develop sound methods of documenting the drug rebate invoicing process. Program staff is also working with the contractor to develop additional controls around disposition of payments and delinquent payment by developing and using existing MMIS reports for review. Each month for our Rebate meeting, a check off list has been created and after each meeting, the signed check off list is scanned along with reports reviewed.

The agency has historically contracted with a third-party vendor to provide independent assurance over the controls utilized by Hewlett Packard for the Medicaid Management Information System. The agency is in the process of issuing a Request for Proposal (RFP) to select an independent contractor to perform annual MMIS controls audits. The RFP statement of work includes the review of drug rebate processing. The agency anticipates issuing the RFP in early 2015.

Finding 2013-008: **Department of Administrative Services**
**Improve Treasury Fund 0401 Reconciliation Procedures**

Recommendation: DAS management incorporate procedures into the current reconciliation of fund 0401 to encompass unreconciled deposits in GL account 0065.

Status: Corrective action was taken.

Finding 2013-009: **Department of Administrative Services**
**Improve Accounting Procedures around Buildings and Building Improvements**

Recommendation: DAS management strengthen review processes over the capitalization and disposal of buildings and building improvements to prevent similar errors from occurring in the future.

Status: Partial corrective action was taken. The agency response is as follows:

DAS Shared Financial Services staff are continuing to work with Enterprise Asset Management (EAM) to develop processes to verify the supporting documents and amounts for capitalization. The corrections and prior period entries were made for all prior year findings before June 30, 2014.

Audit Division staff noted one instance where repair and maintenance expenses were inappropriately capitalized. The corrections were made for prior year finding. DAS had further discussions with the Audits Division and have decided to include better description of the type of projects and the impact of the work on the life of the assets to determine whether to capitalize or expense the cost.

Finding 2013-010: **Department of Administrative Services**
**SFMA Access Review Process Should Be Strengthened**

Recommendation: DAS management consider automating the process for preventing conflicting access or otherwise strengthen its manual review process to help ensure effective segregation of duties in SFMA.

Status: Corrective action was taken.

Finding 2013-011: **Oregon State Treasury**
**Improve Internal Controls Over Financial Reporting**
**Material Weakness**

Recommendation: OST management strengthen its financial statement review process, including the review of detail behind significant adjustments and disclosures, and consider whether financial reporting procedures could be more robust in certain areas.

Status: Corrective action was taken.

Finding 2013-012: **Oregon Military Department**
**Accruals Reporting Process Should Be Improved**

Recommendation: OMD management develop and implement written policy and methodology for preparing and reviewing accruals for the Disaster Grant to ensure accurate year-end reporting.

Status: Corrective action was taken.

Finding 2013-013: **Department of Education**
**Review Accrual Processes**

Recommendation: DOE management review the accrual process and incorporate assessments of all significant accounts when determining whether post-close adjustments should be made to record transactions in the correct period. We also recommend the department not update the prior year post close adjustment unless it was determined to be materially incorrect. Finally, we also recommend management ensure its accrual process includes appropriate adjustments to accounts receivable to ensure the balance is correct in the next fiscal year.

Status: Corrective action was taken.

Finding 2013-014: **Department of Forestry**
**Long-Term Accounts Receivable Accruals**
**Material Weakness**

Recommendation: ODF management develop a methodology to estimate and accrue, as long-term, the portion of its receivable balance it expects to receive after the state's 90-day accrual period.

Status: Corrective action was taken.

Finding 2013-015: **Department of Transportation**
**Transporting Process for IRP Receipts Should Be Strengthened**
**Material Weakness**

Recommendation: ODOT management implement controls to ensure IRP receipts are appropriately controlled when transported to MCTD.

Status: Corrective action was taken.

Finding 2013-016: **Department of Transportation**
**Managerial Reviews of Cost Allocations Should Be Improved**

Recommendation: ODOT management ensure that proper review and approval of cost allocations occurs.

Status: Corrective action was taken.

Finding 2013-017: **Department of Transportation**
**Fixed Asset Controls Should Be Strengthened**

Recommendation: ODOT management strengthen its reconciliation process and review of fixed asset transactions to ensure appropriate and accurate financial reporting.

Status: Corrective action was taken.

Finding 2013-018: **Department of Transportation**
**Documentation of System Changes Should Be Maintained**

Recommendation: ODOT management ensure TAD follow state policy and maintain adequate documentation of all system changes.

Status: Corrective action was taken.

Finding 2013-019: **Department of Transportation**
**Annual Fee Test Processes Could Be Improved**

Recommendation: ODOT management implement policies and procedures to ensure reviews of annual fee tests are documented and error notifications to other jurisdictions are followed up on.

Status: Corrective action was taken.

Finding 2013-020: **Department of Transportation**
**Federal Revenue Accruals Should Be Complete**

Recommendation: ODOT management revise the existing policies and procedures for year end accruals for federal revenues to include an accrual for the eligible indirect cost reimbursements.

Status: Corrective action was taken.

Finding 2013-021: **Department of State Lands**
**Internal Control Over Financial Reporting**

Recommendation: Procedures should be implemented to ensure significant accounts are reconciled in a timely or accurate manner and reviewed by a supervisor.

Status: Partial corrective action was taken. The agency response is as follows:

The required reconciliations are current at this time, however most of this work was not done in a regular, periodic and timely manner. We anticipate that by December 2014 procedures will be in place to ensure that all significant accounts are reconciled in a timely and accurate manner.

Finding 2013-022: **Oregon University System**
**Transfer of Completed Projects from Construction in Progress to a Depreciable Category**

Recommendation: Business Offices of the various universities review controls surrounding the timely transfer of construction in progress to a depreciable category upon substantial completion. Such controls should include a period review (quarterly or biannually) by the Business Office of projects within construction in progress to determine if any of those projects should be transferred from construction in progress to a depreciable asset so that depreciation can begin timely for the project.

Status: Corrective action was taken.

Finding 12-03: **Oregon Health Authority**
**Insufficient Understanding of a New Program (PEBB)**
**Material Weakness**

Recommendation: OHA management ensure staff obtain a better understanding of the PEBB program and timing of program related revenues and expenditures to ensure accurate and complete year-end reporting in compliance with GAAP. We also recommend management implement procedures for reviewing and evaluating program changes and ongoing business

practices to identify any necessary revisions in financial reporting to ensure compliance with GAAP.

Status: Corrective action was taken.

Finding 12-06: **Oregon Department of Fish and Wildlife**
**Federal Revenue Accruals**
**Material Weakness**

Recommendation: Management strengthen its methodology for accruing federal revenue by ensuring its methodology reflects the delays in the federal revenue reimbursement process.

Status: Partial corrective action was taken. The agency response is as follows:

At the close of 2013, the department drafted and implemented a methodology to refine the presentation of federal receivables on the balance sheet. This methodology was utilized at the end of FY13/14 to estimate the portion of accounts receivable to be reclassified from current to long-term (non-current), based on the likelihood of being collected within 90 days of June 30, 2014. After Sept. 30, 2014, a retrospective examination of this estimate showed non-current receivables were materially overstated, after a significant portion was collected more quickly than anticipated. The agency intends to analyze these results and make adjustments/revisions to the methodology as necessary.

Finding 12-07: **Oregon Department of Fish and Wildlife**
**Services and Supplies Expenditure Accruals**

Recommendation: Department management develop a methodology to estimate and accrue expenditures expected to be paid within 90-days of the fiscal year end.

Status: Corrective action was taken.

## Prior Year Federal Award Findings and Questioned Costs

This section includes the current status reported by the department of all federal audit findings from fiscal year ended June 30, 2012. It also includes the current status reported by the department of all federal audit findings from fiscal year ended June 30, 2011 that were uncorrected at June 30, 2012.

Finding 2013-023: **Department of Human Services**
**OR-Kids System Weaknesses**
**Foster Care Title IV-E (93.658)**
**Adoption Assistance (93.659)**
**Activities Allowed or Unallowed; Eligibility**
**Material Weakness, Material Noncompliance**
**Questioned Costs: $13,010**

Recommendation: Department management review user access to OR-Kids, ensure services are coded correctly in OR-Kids, review Adoption Assistance and Foster Care cases to verify eligibility is correct in OR-Kids, and ensure overpayment adjustments process correctly. We also recommend department management reimburse the federal agency for unallowable costs.

Status: Partial corrective action was taken. The agency response is as follows:

The department has made several efforts to improve the access controls around OR-Kids. The primary efforts include:

- Completion of the shift to a Role-Based access strategy for all staff.
- Development of a partner Access Assessment Tool.
- Piloting of Access Assessment Tool.
- Development of an Access Oversight Committee which includes representation of Program, Field, Business, and Internal Audits to consider federal and state regulations around access and approval or denial of requests.

The Federal Compliance Unit (FCU) made the decision to not move forward with any automatic eligibility data remediation in April of 2014. This decision was made after two months of intensive data remediation meetings and the discovery that the work FCU had been doing with Office of Business Intelligence to design a data mart was meeting our needs. Since the decision was made FCU and OBI have been able to concentrate on the data and the reports needed to complete any final manual clean-up. FCU believes the completion of the manual clean-up will be December 31, 2014.

The non-recurring services were corrected and the inappropriate claims were adjusted on the CB-496 report, report period ending June 30, 2014.

Finding 2013-024: **Department of Human Services**
**OR-Kids Refinancing Results in Duplicate Claims**
**Foster Care Title IV-E (93.658)***
**Adoption Assistance (93.659)***
**Temporary Assistance for Needy Families (93.558)**
**Medicaid Cluster (93.720, 93.777, 93.778)**
**Centers for Disease Control and Prevention Investigations and Technical Assistance (93.283)**
**Stephanie Tubbs Jones Child Welfare Services Program (93.645)**
**Promoting Safe and Stable Families (93.556)**
**Social Services Block Grant (93.667)**
**Chafee Foster Care Independence Program (93.674)**
**Activities Allowed or Unallowed**
**Material Weakness, Material Noncompliance***
**Questioned Costs: $23.4 million**

Recommendation: Department management identify and correct data conversion issues and repay the federal government for the duplicate claims.

Status: Partial corrective action was taken. The agency response is as follows:

The department has applied the data fix necessary to address the data conversion issues that caused the duplicate claims. In addition, the Department has made accounting adjustments related to the refinancing issues. These final adjustments were completed during the first part of January, 2015 with an effective date of December 31, 2014.

Finding 2013-025: **Department of Human Services**
**Reimbursements Claimed Outside Period of Availability**
**Foster Care Title IV-E (93.658)**
**Adoption Assistance (93.659)**
**Period of Availability**
**Material Weakness, Material Noncompliance**

Recommendation: Department management make appropriate corrections and adjustments to the accounting records to prevent the department from requesting federal reimbursement for expenditures incurred outside the period of availability.

Status: Partial corrective action was taken. The agency response is as follows:

The federal draws are being reconciled at the end of each quarter to the total federal expenditures reported to ACF. Not all required adjustments have been completed as we are waiting for the OR-Kids remediation to be completed which is projected to be by December 2014. All adjustments for prior quarters based on actual claims will be completed at that time.

Finding 2013-026: **Department of Human Services**
**<u>CB-496 Report Not Supported</u>**
**Foster Care Title IV-E (93.658)**
**Matching, Reporting**
**Significant Deficiency, Material Noncompliance**

Recommendation: Department management ensure CB-496 reports are complete, accurate, and adequately supported.

Status: Partial corrective action was taken. The agency response is as follows:

Corrective action was taken so that all documentation is retained with the report. OR-Kids remediation is projected to be by December 2014, all adjustments for prior quarters based on actual claims will be completed at that time.

Finding 2013-027: **Department of Human Services**
**<u>Certification of Eligibility Not Supported</u>**
**Foster Care Title IV-E (93.658)**
**Eligibility**
**Significant Deficiency, Noncompliance**
**Questioned Costs: $5,100**

Recommendation: Department management ensure all required documentation is completed, reviewed and maintained, and that certification dates in OR-Kids are supported by corroborating documentation. We also recommend department management reimburse the federal agency for costs paid to providers who were not certified at the time of payment.

Status: Partial corrective action was taken. The agency responses is as follows:

The department issued the Informational Memorandum on April 1, 2014, providing clarification on the documentation of the certification dates to record for a Certificate of Approval issued. The eligibility will be corrected in March 2015, and the inappropriate claiming will be adjusted on the CB-496 Quarter Ending March 31, 2015.

All steps were taken for this corrective action plan however; based on the findings in the Federal Review, Oregon was found not to be in substantial compliance. Six out of 80 cases did not pass the federal requirements due to the same type of issues found in the Annual Statewide audit. Oregon will be required to submit a Program Improvement Plan to the Administration for Children and Families (ACF). Once submitted, the department will have one year to implement the Program Improvement Plan.

Finding 2013-028: **Department of Human Services**
**<u>CB-496 Report Not Complete</u>**
**Adoption Assistance (93.659)**
**Reporting**
**Significant Deficiency, Noncompliance**

Recommendation: Department management ensure CB-496 reports are complete, accurate, and adequately supported. We also recommend department management implement processes to ensure the numbers reported for the average number of children assisted are accurate.

Status: Partial corrective action was taken. The agency response is as follows:

For line items on the report which have no expenditures, OFS confirmed with program this information was correct. Adjustments were completed as necessary to ensure all expenditures were reported on the correct line.

The counts of children with non-recurring Adoption Assistance administrative expenses are calculated using OR-Kids expenditure data for those Adoption Assistance services with "non-recurring" in their title. An error was made when the service types were set up in OR-Kids, such that one service that should have been designated as "non-recurring" was not. On March 12, 2014, that service type title was corrected in OR-Kids. Counts for children receiving this service will be included in the Title IV-E Non-Recurring Administrative Cost Expenses line in future CB-496 reports.

Finding 2013-029: **Department of Human Services**
**<u>Improve Documentation of Required Income and Benefit Verifications</u>**
**Temporary Assistance for Needy Families (93.558)**
**Special Tests and Provisions**
**Material Weakness, Noncompliance**

Recommendation: Department management ensure verification of income with IEVS screens is clearly documented in client case files when determining client eligibility.

Status: Partial corrective action was taken. The agency response is as follows:

TANF program policy requires Self-Sufficiency workers to verify and document eligibility. Staff are also required to use the information from the IEVS screens, as well as other documentary evidence (oral or written), in determining and verifying financial and non-financial eligibility. This is consistent with federal guidance.

The department agrees with the need to reinforce the importance of narrating that relevant information on income was verified using the IEVS screens. The department will continue to reinforce the importance of

narrating when issues with narrating this factor are identified through the current Quality Assurance and Quality Control reviews.

Training materials were reviewed and updated in the summer of 2014. In October and December 2014, communication transmittals were sent to all staff determining eligibility reinforcing the need to narrate that the appropriate IEVS screens were reviewed and to note the outcome if information is located. This review of screens and narration was also reviewed at the Accuracy Summits held across the state in August, September and October of 2014.

Finding 2013-030: **Department of Human Services**
**Improve Compliance with Work Verification Plan**
**Temporary Assistance for Needy Families (93.558)**
**Special Tests and Provisions**
**Material Weakness, Noncompliance**

Recommendation: Department management strengthen controls to ensure projected hours of participation appropriately reflect the client's employment status, reported activity participation reflects actual hours, and data entered into the automated data processing system is accurate and complete.

Status: Partial corrective action was taken. The agency response is as follows:

In April 2014, the department made programming changes to correct the automated week calendar so that it aligns with the federal report. This change will affect federal data transmissions from May 2014 forward.

In the spring 2013 the TANF program identified point persons in each district who help communicate to staff the correct coding of participation related information.

Work verification JOBS audits are conducted every year. In January 2014 a summary of audit results was shared statewide. The results included acting on reported changes to update projected hours accurately, and ensuring documented hours are input into TRACS accurately. In the spring of 2014 some areas of the State with lower accuracy received an additional review, training and coaching. Lead staff from many field branches were included so that they could help disseminate the information associated with best practices and error trends.

In February 2014, case management training materials and staff tools were reviewed and revised. Other on-line guides were revised in June 2014 and posted in the "staff tools" website. These tools provide expectations for coding the employment status, projecting hours, and accurately reporting the participation hours related to unsubsidized work on Self Sufficiency TANF cases.

In the summer of 2014, the TANF program created a TANF Federal Participation Toolkit and made it available to all staff. The toolkit was shared at statewide program manager and line manager meetings. It includes several guides to help improve upon the accuracy of work participation data and to maximize federal participation hours for the State. Several districts began conducting case reviews for the purpose of engaging families in JOBS or other activities and to check to ensure that those families are still eligible for TANF. These reviews include ensuring the case plan activities are accurately coded in the TRACS system. In addition, TANF program staff visited a few areas of the state in the fall of 2014 to provide training and consultation on the JOBS Activity Guidelines.

Finding 2013-031: **Department of Human Services**
**Implement Controls to Ensure Emergency Assistance Does Not Exceed Maximum Level**
**Temporary Assistance for Needy Families (93.558)**
**Eligibility**
**Significant Deficiency, Noncompliance**
**Questioned Costs: $229,457**

Recommendation: Department management prioritize the correction of OR-Kids coding errors and completion of monitoring reports to ensure the benefit threshold of $25,350 is not exceeded and re-determinations are completed timely.

Status: Corrective action was taken.

Finding 2013-032: **Department of Human Services**
**Improve Accuracy and Completeness of Performance Data Reports**
**Temporary Assistance for Needy Families (93.558)**
**Reporting**
**Significant Deficiency, Noncompliance**

Recommendation: Department management ensure complete and accurate client information is used to compile the quarterly data reports.

Status: Partial corrective action was taken. The agency response is as follows:

Oregon is still working to include the Child Welfare data into the federal report. Additional code modifications have been identified since the last update. The reprogramming means that there has been an additional delay in the inclusion of the Child Welfare TANF expenditure data for the TANF federal report. As of mid-December, new requirements are almost fully reprogrammed. A test file will be sent to Self-Sufficiency OIS staff for inclusion in the TANF federal reports shortly thereafter. Estimated date of code moving to production for ongoing monthly data to be sent to Self-Sufficiency OIS staff is March 2015.

Finding 2013-033: **Department of Human Services**
**Ensure Sufficient Supporting Documentation is Readily Available**
**Temporary Assistance for Needy Families (93.558)**
**Eligibility**
**Significant Deficiency**

Recommendation: Department management coordinate resources to better maintain and more readily provide sufficient application documentation.

Status: Corrective action was taken.

Finding 2013-034: **Department of Human Services**
**Questionable Interpretation of Federal Five-Year Time Limit**
**Temporary Assistance for Needy Families (93.558)**
**Eligibility**
**Noncompliance**

Recommendation: Department management seek additional guidance from the federal government to ensure five-year time limit monthly exemptions are being appropriately applied in accordance with federal regulations.

Status: Partial corrective action was taken. The agency response is as follows:

The department is currently interpreting the "Indian Country" provisions of time limits according to the Bureau of Indian Affairs (BIA) designation of "service area." The TANF program, in coordination with the department's Tribal Affairs Director, sent an inquiry on June 2, 2014 to the U. S. Department of the Interior requesting which areas in Oregon constitute "Indian Country." The Department of the Interior sent a response to DHS on August 1, 2014 which included that the Department of Interior is unable to honor the request of DHS for three main reasons: (1) an undertaking analyzing all lands in Oregon that meet the definition of Indian Country provided in 18 U. S. C. § 1151 would be quite large; (2) the Bureau of Indian Affairs has previously responded indicating they do not use the section 1151 in their administration of social programs, rather, the term Service Area is used; and (3) the Department of Interior's provision of legal advice is limited to the interests that affect one of their client agencies followed by a request from the agency. The Department of the Interior recommended DHS consult with the Tribes affected by the program.

DHS has consulted with Oregon Tribes. DHS is currently unable to modify the definition of "Indian Country". To date there is formal opposition from the Confederated Tribes of Siletz Indians, the Confederated Tribes of Coos, Lower Umpqua, and Siuslaw Indians, as well as the Klamath Tribes. The department continues to work on resolving this issue.

Finding 2013-035: **Department of Human Services**
**Provider Eligibility Documentation Not Maintained**
**Medicaid Cluster (93.777, 93.778)**
**Special Tests and Provisions**
**Material Weakness, Material Noncompliance**
**Questioned Costs: $434,435**

Recommendation: Department management strengthen controls to ensure all documentation supporting a provider's eligibility determination is retained. For current providers with missing documentation, we recommend the department verify they are eligible to provide services.

Status: Partial corrective action was taken. The agency response is as follows:

Through the avenue of agenda items at Aging and People with Disabilities (APD) Supervisors Quarterly Meetings, APD Program Managers meeting, articles in the newsletter, "In the Loop," and a training module at the 2013 Regional meetings APD has worked to remind managers and staff of the policies and documentation required to support a provider's eligibility and forms that must be retained within the provider files. The APD offices have obtained the missing documentation for most of the providers listed.

Of the 17 providers who needed database checks, we were able to satisfactorily complete all of the checks.

For three providers, the department could not locate the enrollment agreements. Two providers were terminated, and we are investigating whether or not there are costs where the federal sharing must be repaid. We were able to locate the enrollment for the third application.

For the provider that did not have a criminal background check, we were able to locate the check was completed.

For the six providers where we were unable to locate provider files, we have since documented the criminal background check and provider enrollment documents.

Finding 2013-036: **Department of Human Services**
**Nursing Facility Audit Procedures Should Be Improved**
**Medicaid Cluster (93.777, 93.778)**
**Special Tests and Provisions**
**Material Weakness, Material Noncompliance**

Recommendation: Department management document procedures for completing annual reviews and strengthen the process for conducting desk reviews to include reviewing and making adjustments that could affect the annual payment rate. We also recommend department management ensure full reviews are completed and adequately documented and evidence of supervisory review and approval is retained.

Status: Corrective action was taken.

Finding 2013-037: **Oregon Health Authority**
**MMIS Key Edits Should be Periodically Tested**
**Medicaid Cluster (93.777, 93.778)**
**Allowable Costs/Cost Principles**
**Material Weakness**

Recommendation: Authority management develop a plan that identifies key MMIS edits and implement procedures to periodically test key system edits to ensure they are functioning as intended. We also recommend management review the claims that should have been rejected by the age and gender restriction panel edits to verify those claims are appropriate.

Status: Partial corrective action was taken. The agency response is as follows:

With the claim rule table modifications completed, the lack of functionality of the MMIS Restriction Panel was again brought forth in late 2013. Work on the permanent correction to the Restriction Panel began in December 2013, with the creation of a change request. Now recognized as a high priority requirement, the notice to proceed for change request was authorized on March 4, 2013. In user acceptance testing, additional issues were identified, so work continues on the permanent correction. It is anticipated the correct panel functionality will be restored as of January 31, 2015.

Finding 2013-038: **Department of Human Services**
**Medicaid Payments Not Sufficiently Supported**
**Medicaid Cluster (93.777, 97.778)**
**Allowable Costs/Cost Principles; Eligibility**
**Significant Deficiency; Noncompliance**
**Questioned Costs: $79**

Recommendation: Department management strengthen controls to ensure sufficient documentation is maintained to demonstrate compliance with federal requirements, and ensure the client liability is calculated accurately.

Status: Partial corrective action was taken. The agency response is as follows:

Through the avenue of agenda items at Aging and People with Disabilities (APD) Supervisors Quarterly Meetings, APD Program Managers meeting, articles in the newsletter, "In the Loop," APD has worked to remind managers and staff of the policies and documentation required to support a client's eligibility and forms that must be retained within the client files. APD is also working to implement scanned client files for field offices so that all documentation will be readily available. For the two clients where errors occurred in determining the client's liability, one of the clients is in

a nursing facility and another is deceased. Information was sent to the Estate Recovery Unit to determine if these questioned costs were eligible for estate recovery.

Finding 2013-039: **Department of Human Services**
**Incorrect Federal Medical Assistance Percentage Rate Used**
**Medicaid Cluster (93.777, 93.778)**
**Matching**
**Significant Deficiency; Noncompliance**
**Questioned Costs: $35,983**

Recommendation: Department management correct the transactions processed with this incorrect coding. We also recommend department management ensure system coding is appropriately updated to allow only current FMAP rates to be used.

Status: Corrective action was taken.

Finding 2013-040: **Department of Human Services**
**Nursing Facility Provider Health and Safety Standard Surveys Not Performed Timely**
**Medicaid Cluster (93.777, 93.778)**
**Special Tests and Provisions**
**Significant Deficiency, Noncompliance**

Recommendation: Management develop a plan based on current resources to ensure the timely completion of provider health and safety standard surveys for nursing facilities.

Status: Partial corrective action was taken. The agency response is as follows:

Over the past four years we have implemented several continuous improvement activities that have resulted in efficiency gains to the survey process, in turn reducing the amount of time it takes to survey a provider. Those efficiencies have resulted in a 33% reduction in new surveyor training time. We have made efforts to minimize survey related travel and made a 10% reduction in report writing time. We have implemented an electronic document workflow process, streamlined our report review process to facilitate a faster turnaround time between surveys, and provided provider training on how they can prepare for the new QIS process. Additionally, since July 2013 we have hired a significant number of new surveyors. This has been offset by a number of retirements and staff resignations.

Over the coming two years, we will take a number of steps to bring the department into compliance. By February 2015, we plan to make job offers on all current surveyor vacancies. By September 30, 2015, all new surveyors will be trained, Surveyor Minimum Qualifications Test (SMQT)

certified and QIS registered. During this time we will also assess the survey and training teams to optimize production, optimize survey and surveyor turnaround time, evaluate utilization of CMS approved survey contractor to help us complete surveys and evaluate our surveyor recruitment process to enable us to reach better and more qualified applicants. We have also begun bringing retired and resigned surveyors back on a temporary basis to perform surveys.

Our goal is to achieve compliance, and to have no facility with a survey interval over 12.9 months (which is well below the required 15.9 months). We estimate this will be achieved in early 2016.

Finding 2013-041: **Oregon Health Authority**
**Required Provider Screening Not Documented**
**Medicaid Cluster (93.777, 93.778)**
**Eligibility; Special Tests and Provisions**
**Significant Deficiency, Noncompliance**

Recommendation: Authority management maintain evidence of the initial and renewing database checks for enrolled providers.

Status: Partial corrective action was taken. The agency response is as follows:

A prior audit found that historical documentation of these database checks was not sufficient. To address this, an MMIS change request was written on March 28, 2013. This change request will expand the provider panel to include a series of check boxes where the enrollment staff could record what databases were checked and when they were checked. The initial estimated completion date for change request was October 31, 2013. Due to other priorities, work to get the change request completed did not occur until late March 2014. This change has now been completed and deployed the week of August 25, 2014.

These exclusion database check boxes will be applied to newly enrolling providers. All providers will be documented for exclusion checks upon the completion of the ACA provider revalidation requirement. This revalidation requirement is targeted for completion in March 2016.

Finding 2013-042: **Oregon Health Authority**
**ADP Risk Analyses and System Security Review Procedures Need Strengthening**
**Medicaid Cluster (93.777, 93.778)**
**Special Tests and Provisions**
**Significant Deficiency, Noncompliance**

Recommendation: Authority management develop a security plan that addresses all federally required components, develop and implement a formalized risk analysis program, and ensure system security reviews are conducted

timely for all applicable systems involved in the administration of the Medicaid program.

Status: Partial corrective action was taken. The agency response is as follows:

The Information Security and Privacy Office (ISPO) is currently in the process of performing a Risk Assessment (RA) on the MMIS System. The first part of this assessment was completed in March 2015. ISPO is also on track to perform vulnerability assessments on MMIS in the Summer of 2015. We anticipate that a number of subsystems that "feed" into or use output from MMIS may also be candidates for evaluation. This is dependent on ensuring that the evaluations will not disrupt the transition from Cover Oregon (CO) Health Insurance Exchange or the contingency support efforts for CO during the Magi/Medicaid and Qualified Health Plan Transition project. We anticipate that evaluation of those systems will occur in during the 3rd and 4th quarter of 2015. ISPO's RA program is in the operational pilot stage. Staff have undergone formal training by ISACA and have successfully conducted two pilot assessments to fine tune the tool selection and processes. The overarching policy has been approved as part of a revised security policy set.

Finding 2013-043: **Oregon Health Authority**
**Obligations Incurred Outside of the Period of Availability**
**Immunization Cooperative Agreements (93.268)**
**Period of Availability**
**Significant Deficiency, Noncompliance**
**Questioned Costs: $87,930**

Recommendation: Management strengthen its review of balance transfers to ensure costs are not charged to a grant outside of its period of availability. We further recommend management consider implementing a process to limit the charging of costs to a closed grant thereby minimizing the need for corrections.

Status: Corrective action was taken.

Finding 2013-044: **Oregon Health Authority**
**Federal Financial Reports Not Supported by Accounting Records**
**Immunization Cooperative Agreements (93.268)**
**Reporting**
**Significant Deficiency, Noncompliance**

Recommendation: Management ensure the appropriate report is submitted at the end of a grant period. We also recommend management strengthen its reconciliations of Federal Financial Reports to ensure accounting records fully support reported amounts.

Status: Corrective action was taken.

Finding 2013-045: **Oregon Health Authority**
**Strengthen Controls Over Supporting Documentation**
**Immunization Cooperative Agreements (93.268)**
**Allowable Costs/Cost Principles**
**Significant Deficiency**

Recommendation: Management ensure controls are in place to review and retain reports used to justify payroll funding splits. Management should ensure funding splits entered into OSPA are appropriate, including those with differences noted during the audit.

Status: Corrective action was taken.

Finding 2013-046: **Oregon Housing and Community Services Department**
**Review of Subrecipient Costs for Allowability Should be Improved**
**Low-Income Home Energy Assistance (93.568)**
**Activities Allowed or Unallowed; Subrecipient Monitoring**
**Material Weakness, Noncompliance**

Recommendation: Department management implement internal controls for subrecipient monitoring to ensure federal reimbursements are for allowable program activities.

Status: Partial corrective action was taken. The agency response is as follows:

The partial corrective action taken included refined and clearly documented procedures for fiscal monitoring during the annual subrecipient monitoring visit to ensure all reimbursements had occurred for allowable expenses. Particular clarification, procedures, and trainings have been provided to examine and test application of cost allocations and costs included within pools to ensure appropriateness and allowability.

Finding 2013-047: **Oregon Housing and Community Services Department**
**Strengthen Controls Over Cash Management**
**Low-Income Home Energy Assistance (93.568)**
**Community Services Block Grant (93.569)**
**Cash Management**
**Material Weakness**

Recommendation: Department management strengthen its controls to ensure RFFs are for allowable costs already paid for by the subrecipient, advances are made only to meet immediate cash needs, and advances are expended soon after advanced.

Status: Partial corrective action was taken. The agency response is as follows:

The partial corrective action taken included a review by the fiscal monitor during the annual subrecipient monitoring visit to ensure appropriate reimbursement to subrecipients had occurred for allowable expenses already incurred. Additionally, request for advances are required to be documented in the Request for Funds and are reviewed during the subrecipient monitoring visit for appropriateness, allowability, and immediate need

Finding 2013-048: **Oregon Housing and Community Services Department**
**Improve Controls Over Subrecipient Cost Allocation Plans**
**Low-Income Home Energy Assistance (93.568)**
**Community Services Block Grant (93.569)**
**Allowable Costs/Cost Principles; Subrecipient Monitoring**
**Material Weakness**

Recommendation: Department management develop procedures and provide training to staff to ensure the cost allocation plans of its subrecipients are sufficiently reviewed to determine whether the cost allocation plans provide for an equitable allocation of allowable costs to federal programs.

Status: Partial corrective action was taken. The agency response is as follows:

The partial corrective action taken included ensuring cost allocation plans are collected and reviewed with subrecipient management and a quality control review is completed prior to finalization of the monitoring report. Additionally, training and procedures were developed to ensure appropriate understanding, application and testing of cost allocation plans occur during the fiscal monitoring process.

Finding 2013-049: **Oregon Housing and Community Services Department**
**Improve Subaward Reporting under the Transparency Act**
**Low-Income Home Energy Assistance (93.568)**
**Community Services Block Grant (93.569)**
**Reporting**
**Significant Deficiency, Noncompliance**

Recommendation: Department management implement a procedure to ensure that reports are not duplicated on the federal reporting website, and that management contact the federal awarding agency in a timely manner if they are unable to submit a report.

Status: Corrective action was taken.

Finding 2013-050: **Department of Justice**
**<u>Strengthen Controls Over Reporting</u>**
**Child Support Enforcement (93.563)**
**Reporting**
**Significant Deficiency, Noncompliance**

Recommendation: Department management strengthen controls to ensure that the reported amounts are complete, accurate, and agree to accounting records. We also recommend management review the reports submitted for fiscal year 2013 and submit corrections to the federal awarding agency if necessary.

Status: Partial corrective action was taken. The agency response is as follows:

* A consistent documented process for preparing the Child Support Program (CSP) 396A expenditure report is in practice and has been utilized to prepare the quarters - ending March 30, 2014 and June 30, 2014 reports. Status: Corrective action was taken.

* The aforementioned documented process includes a spreadsheet that provides a three-way reconciliation starting from the Statement of Financial Report (SFR) 425 to the CSP 396A expenditure report and finally to the accounting records. For example: The total draw amount reported in the SFR 425 is reconciled to the Net Federal Share of Federal of Expenditures in the CSP 396A Report and finally to the detail in the accounting records. Status: Corrective action was taken.

* A review process with shared responsibilities between management from the Administrative Services Division (ASD) and the Child Support Program is in practice. The CSP 396A Expenditure Report for the quarters - ending, March 30, 2014 and June 30, 2014 was reviewed by the ASD Financial Services Accounting Manager for the validity, accuracy, and completeness of accounting information reported. The Child Support Program Performance Budget and Statistics Manager reviewed the report for program requirement compliance. Status: Corrective action was taken.

* Data collection to re-create the 396A expenditure report for the state fiscal year 2013 has been completed by the Child Support Program Grant Accountant. Next steps include segmenting the data and transferring segmented information to the 396A Report. The reconciliation of the 034A Report is almost complete. We anticipate completion, including any adjustments resulting from the work on both reports, by the agreed-upon date of September 30, 2014. Status: Partial Corrective action was taken.

Finding 2013-051: **Department of Justice**
**Improve Documentation of Cash Draws**
**Child Support Enforcement (93.563)**
**Cash Management**
**Significant Deficiency**

Recommendation: Department management improve procedures and controls to ensure cash draws are in compliance with federal program requirements and sufficient documentation is retained to support each cash draw.

Status: Corrective action was taken.

Finding 2013-052: **Department of Human Services**
**Controls Over EBT Card Security Were Not Followed**
**Supplemental Nutrition Assistance Program (SNAP) Cluster (10.551, 10.561)**
**Special Tests and Provisions**
**Significant Deficiency, Noncompliance**

Recommendation: Department management ensure branch offices are aware of and follow the established procedures for securing EBT cards.

Status: Partial corrective action was taken. The agency response is as follows:

DHS is developing a Financial Desk Training for Aging and People with Disabilities (APD) and Self Sufficiency Program (SSP) staff, whose duties involve financial business process, and field managers. The Financial Desk Training will include a section on the established procedures for Electronic Benefit Transfer (EBT) card security. The Field Business Procedures Manual and the Business Review Tools are used as a basis for the training curriculum. SSP Office Managers and Business Experts received the Financial Training for Managers, focusing on Electronic Benefit Transfer (EBT) card security and managing RACF access, in May 2014. In addition, a communication was sent to office leadership in June 2014, regarding the importance of securing EBT cards and following the policy outlined in the Field Business Procedures Manual for monthly inventory.

Financial Manager Training webinars, including a section on established procedures for EBT card security, were held on December 23, 2014, February 11, 2015 and February 12, 2015. We have recorded a webinar session and are currently testing it in the Learning Center Test Site. The final product for the Financial Training for Managers Webinar recording will be available on the Learning Center by March 18, 2015.

As with other findings, APD has also addressed this topic through agenda items at APD Supervisors Quarterly Meetings, APD Program Managers meeting, and articles in the newsletter, "In the Loop." Through these

efforts APD has worked to remind managers and staff of the policies and documentation needed in effective management of the EBT card security.

Finding 2013-053: **Department of Education**
**Claims Paid Outside the Allowed Claim Window**
**Child Nutrition Cluster (10.553, 10.555, 10.556, 10.559)**
**Child and Adult Care Food Program (CACFP)(10.558)**
**Allowable Costs/Cost Principles**
**Significant Deficiency, Noncompliance**
**Questioned Costs: $230,802**

Recommendation: Department management strengthen its controls and ensure compliance with submission timeframe requirements of the program. We also recommend management work with the federal agency to resolve the overpayments.

Status: Corrective action was taken.

Finding 2013-054: **Department of Education**
**FNS-777 Report - Not Reporting All Activity in the Period**
**Child Nutrition Cluster (10.553, 10.555, 10.556, 10.559)**
**Child and Adult Care Food Program (CACFP)(10.558)**
**Reporting**
**Significant Deficiency, Noncompliance**

Recommendation: Department management strengthen existing controls to ensure federal FNS-777 reports are prepared in accordance with federal guidelines; specifically, ensuring the reports include all expenditures of the reporting period.

Status: Corrective action was taken.

Finding 2013-055: **Oregon Employment Department**
**Overpayments to Claimants**
**Unemployment Insurance Program (17.225)**
**Eligibility**
**Significant Deficiency, Noncompliance**

Recommendation: Department management continue to work to establish adequate processes to prevent, identify, and timely process overpayments that occur.

Status: Corrective action was taken.

Finding 2013-056: **Oregon Employment Department**
**Program Eligibility Not Consistently Documented**
**Unemployment Insurance Program (17.225)**
**Eligibility**
**Significant Deficiency**

Recommendation: Department management ensure claimant eligibility for program benefits is documented.

Status: Corrective action was taken.

Finding 2013-057: **Oregon Military Department**
**Federal Funding Accountability and Transparency Act Reporting Not Performed**
**Disaster Grants-Public Assistance (Presidentially Declared Disasters) (97.036)**
**Reporting**
**Significant Deficiency, Noncompliance**

Recommendation: Management develop and implement policies and procedures to ensure compliance with FFATA reporting requirements.

Status: Corrective action was taken.

Finding 2013-058: **Oregon Military Department**
**Report Preparation and Review Should Be Strengthened**
**Disaster Grants-Public Assistance (Presidentially Declared Disasters) (97.036)**
**Reporting**
**Significant Deficiency**

Recommendation: Department management update and implement its reporting procedures to clarify documentation needed to ensure complete and accurate reporting, and effective review.

Status: Corrective action was taken.

Finding 12-08: **Oregon Department of Education**
**Allowable Costs – Incorrect System Coding Resulting in Overpayments**
**Child Nutrition Cluster (10.553, 10.555, 10.556, 10.559)**
**Child and Adult Care Food Program (10.558)**
**Allowable Costs/Costs Principles**
**Material Weakness, Material Noncompliance**
**Questioned Costs: $311,597**

Recommendation: Department management ensure compliance with submission timeframe requirements of the program and work with the federal agency to resolve the overpayments.

Status Corrective action was taken.

Finding 12-09 **Oregon Department of Education**
**Reporting – FNS-777 Not Reporting All Activity of Period**
**Child Nutrition Cluster (10.553, 10.555, 10.556, 10.559)**
**Child and Adult Care Food Program (10.558)**
**Reporting**
**Material Weakness, Material Noncompliance**

Recommendation: Department management ensure that total expenditures for the period are reported. We also recommend department management develop a process to ensure that advances are included on the report.

Status: Corrective action was taken.

Finding 12-10: **Oregon Housing and Community Services Department**
**Lack of Controls Over Equipment**
**Weatherization Assistance for Low-Income Persons (81.042)**
**ARRA – Weatherization Assistance for Low-Income Persons (81.042)**
**Low-Income Home Energy Assistance (93.568)**
**Equipment, Subrecipient Monitoring**
**Material Weakness, Material Noncompliance**

Recommendation: OHCS management ensure that subrecipient monitoring activities include a thorough review of the subrecipient's equipment inventory. OHCS management should ensure that the master equipment list is a complete list of all equipment purchased with federal funds and that it contains accurate equipment descriptions. Management should ensure the files contain evidence of proper approvals and that proper procedures are followed for the acquisition, maintenance, security and disposal of equipment in accordance with federal requirements.

Status: Corrective action was taken.

Finding 12-12: **Oregon Housing and Community Services Department**
**Subrecipient Cost Allocation Plans Not Reviewed**
**Weatherization Assistance for Low-Income Persons (81.042)**
**ARRA – Weatherization Assistance for Low-Income Persons (81.042)**
**Low-Income Home Energy Assistance (93.568)**
**Community Services Block Grant (93.569)**
**Allowable Costs/Cost Principles, Subrecipient Monitoring**
**Significant Deficiency, Noncompliance**

Recommendation: OHCS management develop procedures and provide training to staff to ensure the cost allocation plans of its subrecipients are sufficiently reviewed.

Status: Partial corrective action was taken. The agency response is as follows:

The partial corrective action taken included ensuring cost allocation plans are collected and reviewed with subrecipient management and a quality control review is completed prior to finalization of the monitoring report.

Finding 12-14: **Oregon Housing and Community Services Department**
**Program Activities/Costs Not Reviewed for Allowability**
**Low-Income Home Energy Assistance (93.568)**
**Community Services Block Grant (93.569)**
**Activities Allowed or Unallowed; Subrecipient Monitoring**
**Material Weakness, Material Noncompliance**

Recommendation: OHCS management implement internal controls over subrecipient monitoring to ensure subrecipients expend federal funds for allowable activities and allowable costs authorized by each federal program. Monitoring activities should encompass the review of subrecipients' RFFs in sufficient detail to ensure costs are for allowable activities.

Status: Partial corrective action was taken. The agency response is as follows:

The partial corrective action taken included a review conducted by the fiscal monitor during the annual subrecipient monitoring visit to ensure reimbursement to subrecipients had occurred for allowable expenses. In addition to the action already taken, the inspection and attachment of all current subrecipient cost allocation plans are reviewed, tested, and kept as part of the inspection file.

Finding 12-15: **Oregon Housing and Community Services Department**
**Cash Management – Timing/Immediacy Not Reviewed**
**Low-Income Home Energy Assistance (93.568)**
**Community Services Block Grant (93.569)**
**Cash Management**
**Material Weakness, Material Noncompliance**

Recommendation: OHCS management put a process in place to ensure RFFs are for allowable program expenditures already incurred and that advances are for an immediate need in order to minimize the time between draw-down and disbursement of funds. Management should also ensure the need for an advance is documented and verify that the subrecipient expended the funds to minimize time elapsed between the receipt of the funds and the subrecipient's use of the funds.

Status: Partial corrective action was taken. The agency response is as follows:

The partial corrective action taken included a review by the fiscal monitor during the annual subrecipient monitoring visit to ensure reimbursement to subrecipients had occurred for allowable expenses that had already been incurred. Additionally, request for advances are required to be documented in the Request for Funds and are reviewed during the subrecipient monitoring visit for appropriateness, allowability, and immediate need.

Finding 12-18: **Oregon Housing and Community Services Department**
**Procurement, Suspension and Debarment – Not Monitored**
**Low-Income Home Energy Assistance (93.568)**
**Community Services Block Grant (93.569)**
**Procurement, Suspension, and Debarment, Subrecipient Monitoring**
**Significant Deficiency, Noncompliance**

Recommendation: OHCS management reinstate written monitoring procedures that include the review and documentation of procurement policies as well as testing of subrecipients' compliance with procurement and suspension and debarment requirements.

Status: Corrective action was taken.

Finding 12-23: **Department of Human Services**
**Inaccurate Reporting and Unsupported Matching Funds**
**Foster Care Title IV-E (93.658)**
**Matching, Reporting**
**Material Weakness, Material Noncompliance**
**Questioned Costs: $1.6 million**

Recommendation: The department maintain sufficient accounting records and other documentation as appropriate to support the federal and nonfederal

expenditures reported for each quarterly report. Further, we recommend department management consider whether increased staff training is necessary. Finally, department management should submit corrected quarterly reports and reimburse the federal agency for any amounts owed due to insufficient matching funds.

Status: Partial corrective action was taken. The agency response is as follows:

Additional research is still being conducted to ensure the accuracy of the quarterly federal report. Some of the prior period increasing adjustments included in the total referenced in the finding may be offset with prior period decreasing adjustments, therefore reducing the amount needing to be returned to Administration for Children and Family (ACF). Any adjustment needed is expected to be completed for the period ended March 31, 2015.

Finding 12-24: **Department of Human Services**
**New Child Welfare System Has Significant Weaknesses**
**Foster Care Title IV-E (93.658)**
**Activities Allowed or Unallowed; Eligibility; Reporting**
**Material Weakness**

Recommendation: Department management continue to work toward developing a stable system that meets business needs, has accurate and complete reporting, and helps ensure compliance with the Foster Care Title IV-E state and federal regulations.

Status: Partial corrective action was taken. The agency response is as follows:

The department continues to improve the system in ways that are gradually moving us toward achieving the recommendations from the audit. However, the complexity of the system and challenges in fully staffing the OR-Kids Technical Team has proven to be barriers to timely completion of the identified recommendations.

Focused efforts and great strides have been made to increase the stability of OR-Kids. These efforts have included:

- Smaller and more thoughtful build schedules.
- More focused and thorough testing prior to the release of builds into production.
- Increased resources and efforts around the operation and maintenance of servers.
- Upgrades to the existing infrastructure of the system to support the system.

Significant progress has also been made in regard to the data remediation efforts. This includes:

- The completion of a manual fix applied to the financial records that will prevent further inaccurate federal refinancing.
- Completion of the analysis of eligibility remediation and the approval to use manual correction instead of any automatic remediation.
- Completion of the analysis and approval of the strategic approach to remediate the adoption data.
- Initial analysis and collaborative planning around strategic approaches to the remediation of the CPS and eligibility data is in progress.

As much as this effort has progressed, competing efforts and limited technical understanding of the system and limited trained resources have delayed the progress. The original projected date of March 15, 2015 is now changed to December 31, 2015.

The issue around streamlined payment and process has been the focus of a current workgroup that has made significant progress. The following efforts have been completed or continue:

- A new remittance advice has been deployed in OR-Kids, giving providers a detailed account of their payments.
- A new contract payment invoice is in a pilot over three counties and four providers.
- A Computer-Based Training is in development to assist contracted providers in accurately submitting their billings.
- Standards have been developed for validating and authorizing payment for contracted services.
- Systems have been created for submission and processing payments.
- Training is in development for agency staff that is expected to be deployed during the fall of 2014.

Finding 12-25: **Department of Human Services**
**Eligibility – Required Verification of Age and Home Study Not Documented**
**Foster Care Title IV-E (93.658)**
**Eligibility**
**Significant Deficiency, Noncompliance**
**Questioned Costs: $869**

Recommendation: The department ensure all required documentation is completed, reviewed and maintained prior to certifying providers or determining children eligible for Foster Care IV-E reimbursement.

Status: Partial corrective action was taken. The agency response is as follows:

The audit findings were discussed at the Child Welfare Program Manager's meeting. The Licensed Child Placing Agencies certification requirements were reviewed in conjunction with a review of all Title IV-E foster care eligibility (which includes certification and licensing) in preparation for a Federal Title IV-E Foster Care review held in July 2014.

All steps were taken for this corrective action plan however; based on the findings in the Federal Review, Oregon was found not to be in substantial compliance. Six out of 80 cases did not pass the federal requirements due to the same type of issues found in the Annual Statewide Audit. Oregon will be required to submit a Program Improvement Plan to the Administration for Children and Families (ACF). Once submitted, the department will have one year to implement the Program Improvement Plan.

Finding 12-26**:** **Department of Human Services**
**Eligibility – Child Welfare, Exceeding Benefit Threshold**
**Temporary Assistance for Needy Families (93.558)**
**Eligibility**
**Significant Deficiency, Noncompliance**
**Questioned Costs: $102,334**

Recommendation: Department management prioritize the completion of the development of a report to alert eligibility staff when a client is nearing or exceeding the $25,350 threshold, or when re-determinations are due. In addition, department management should determine the total amount of TANF funds paid on behalf of ineligible clients and ensure it is properly credited back to the federal program.

Status: Corrective action was taken.

Finding 12-27: **Department of Human Services**
**Special Tests and Provisions – Income Eligibility Verification System**
**Temporary Assistance for Needy Families (93.558)**
**Special Tests and Provisions**
**Significant Deficiency, Noncompliance**

Recommendation: Department management complete their corrective action plan to ensure that verification of IEVS required screens is documented when determining client eligibility.

Status: Partial corrective action was taken. The agency response is as follows:

In October 2012, the Quality Control (QC) unit began randomly reviewing a small sample of TANF cases each month state-wide. The purpose of these reviews is to ensure TANF eligibility was correctly determined. The

QC reviewer verifies financial information using the same IEVS screens that workers use to determine eligibility. The cases determined in error by the QC reviewer are reviewed with Policy staff at bi-monthly Error Staffing meetings and discussed with field staff at Statewide Monthly QC Panel meetings by video conference. In addition, the TANF analyst sends electronic mail reminders to field staff and their lead workers on the importance of narrating how income and other information was verified. The analyst includes a link to the Family Service Manual Worker Program Guide on narration.

In April of 2013, the Office of Program Integrity and the TANF program issued a special edition in the "On-Target" newsletter. The newsletter included an article on the QC reviews' most common findings, as well as articles on appropriate narration of verified income and other information. The TANF program also contributed to the June 2013 "On-Target" article on narration and use of social security numbers.

The TANF program and QC reviewer meet monthly to discuss means by which to improve accuracy and narration of financial information.

Beginning in September 2013, the Office of Program Integrity Quality Assurance, in partnership with the TANF program, began to pilot a Quality Assurance (QA) review tool for TANF eligibility. QA reviews are continuing in 2014 on a limited basis. While the QA reviews are broader than the QC reviews, QA continues to review financial eligibility and use of IEVS screens.

In the summer of 2014, the Training Unit reviewed and revised the TANF training curriculum relative to checking IEVS screens. The Training unit continues to train on use and narration of IEVS screens to verify income and eligibility. In October and December 2014, communication transmittals were sent to all staff determining eligibility reinforcing the need to narrate that the appropriate IEVS screen were reviewed.

Finding 12-28: **Department of Human Services**
**<u>Special Tests and Provisions – Work Verification Plan Not Always Followed</u>**
**Temporary Assistance for Needy Families (93.558)**
**Special Tests and Provisions**
**Significant Deficiency, Noncompliance**

Recommendation: Department management ensure that hours of work are verified before being reported, as outlined in the state's HHS-approved Work Verification Plan.

Status: Partial corrective action was taken. The agency response is as follows:

The TANF program identified and created a list of JOBS Work Verification branch and district point staff in the spring of 2013. The TANF unit has been relaying information through the point staff list whenever important updates need to be communicated. The TANF program continues to partner with the Office of Information Services and Self-Sufficiency business analysts to make improvements to the databases in order to ensure accuracy of information being transmitted to Administration for Children and Families (ACF).

The TANF program completed the 2013 Work Verification JOBS Audits and the performance was 90.3% accurate. Some areas of the State with lower accuracy received an additional review and coaching. Local leadership and staff were convened to walk through the review process using another random case selection. This allowed them to see first-hand the information required to remain in compliance with the Oregon Work Verification Plan. In addition, training was provided to these areas on how to use the JOBS Activity Guidelines as an ongoing resource document for best practices.

The TANF program completed the 2014 annual JOBS Audits and the performance was 93.2% accurate. There were 1,987 participation cases reviewed. The site reviews continued to include staff, leadership, and partner meetings to debrief the review findings, as well as to address other common questions and policy clarifications.

Finding 12-29: **Department of Human Services/Oregon Health Authority**
**<u>Required Provider Screening Not Documented</u>**
**Medicaid Cluster (93.720, 93.777, 93.778)**
**Special Tests and Provisions**
**Significant Deficiency, Noncompliance**

Recommendation: Authority management maintain evidence of the initial and monthly database checks for enrolled providers and we recommend department management maintain evidence of the initial EPLS database checks.

Status: Partial corrective action was taken. The agency response is as follows:

The required screening for applying providers is occurring as outlined in the Division of Medical Assistance Programs' enrollment procedures. Additionally, to document this effort is occurring, a change request to our Medicaid Management Information System (MMIS) was written. This change request modified the provider subsystem to allow an enrollment specialist to document within the MMIS that the required screening checks had been successfully completed. This change request was completed and deployed the week of August 25, 2014. This change will apply to all new OHA enrolled and department MMIS enrolled providers

after that date. It is anticipated that all providers in MMIS will be reviewed as part of the ACA revalidated by March 2016. In addition to MMIS, APD Provider Relations uses the eXPRS provider enrollment system to capture the required database checks for the ODDS providers enrolled through eXPRS. Finally, APD Provider Relations will also continue to maintain spreadsheets of the required database checks for the OrAccess enrollment system. APD Provider Relations conducts all of the required database checks for the APD provider populations upon enrollment and renewal, including EPLS aka SAM and documents this in the systems or spreadsheets if the system does not have the capability.

Finding 12-30: **Department of Human Services/Oregon Health Authority**
**Provider Eligibility Documentation Not Maintained**
**Medicaid Cluster (93.720, 93.777, 93.778)**
**Special Tests and Provisions**
**Significant Deficiency, Noncompliance**
**Questioned Costs: $41,554**

Recommendation: Department management strengthen controls to ensure that all documentation to support a provider's eligibility determination is retained and verify that providers with missing documentation are eligible to provide services.

Status: Partial corrective action was taken. The agency response is as follows:

Through the avenue of agenda items at Aging and People with Disabilities (APD) Supervisors Quarterly Meetings, APD Program Managers meeting, articles in the newsletter, "In the Loop," and a training module at the 2013 Regional meetings APD has worked to remind managers and staff of the policies and documentation required to support a provider's eligibility and forms that must be retained within the provider files. The APD offices have obtained the missing documentation for all of the providers listed except for one. The department is in the process of making adjustment to the federal claiming for those questioned costs. APD is also working to implement scanned files for field offices. The first step of this project will be on-line client files. After this is completed, APD is exploring the possibility of having provider files scanned and on-line as well.

Finding 12-31: **Department of Human Services/Oregon Health Authority**
**Procedures are Needed for Nursing Facility Audits**
**Medicaid Cluster (93.720, 93.777, 93.778)**
**Special Tests and Provisions**
**Significant Deficiency, Noncompliance**

Recommendation: Department management document the procedures for completing the annual reviews of nursing facilities and establish controls to ensure reviews are completed in accordance with these procedures.

Status: Corrective action was taken.

Finding 12-33: **Department of Human Services/Oregon Health Authority**
**Medicaid Payments Not Sufficiently Supported**
**Medicaid Cluster (93.720, 93.777, 73.778)**
**Allowable Costs/Cost Principles, Eligibility**
**Significant Deficiency, Noncompliance**
**Questioned Costs: $680**

Recommendation: Department management strengthen controls to ensure documentation is maintained in the case files sufficient to demonstrate compliance with federal requirements.

Status: Partial corrective action was taken. The agency response is as follows:

The missing Self-Sufficiency Program (SSP) case files were located subsequent to audit fieldwork that shows the SSP was in compliance with federal requirements. Aging and People with Disabilities (APD) will send reminders and provide an informational/training module on the importance of documenting private health insurance, as well as what needs to be retained in a client's case file and for how long.

Through the avenue of agenda items at APD Supervisors Quarterly Meetings, APD Program Managers meeting, articles in the newsletter, "In the Loop," and a training module at the 2013 Regional meetings, APD has worked to remind managers and staff of the policies and documentation required to support a client's eligibility and forms that must be retained within the client files. The APD offices have obtained the missing documentation and are working to have the improper payments billed back to clients. If necessary, the department will make adjustment to the federal claiming for those questioned costs. APD is also working to implement scanned client files for field offices so that all documentation will be readily available.

Finding 12-34**:** **Department of Human Services/Oregon Health Authority**
**Periodic Reviews of MMIS Edits are Needed**
**Medicaid Cluster (93.720; 93.777; 93.778)**
**Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Eligibility; Special Tests and Provisions**
**Significant Deficiency**

Recommendation: Management implement procedures to periodically test edits in the MMIS. We also recommend management review the claims that should have been rejected by these edits to determine their appropriateness.

Status: Partial corrective action was taken. The agency response is as follows:

The lack of functionality of the MMIS Restriction Panel was again brought forth in late 2013. Work on the permanent correction to the Restriction Panel began in December 2013, with the creation of a change request. Now recognized as a high priority requirement, the notice to proceed for the change request was authorized on March 4, 2013. In user acceptance testing, additional issues were identified, so work continues on the permanent correction. It is anticipated the correct panel functionality will be restored as of January 31, 2015.

Finding 12-38: **Oregon Employment Department**
**Overpayments to Claimants**
**Unemployment Insurance Program (17.225)**
**Eligibility**
**Significant Deficiency, Noncompliance**
**Questioned Costs: $264,000**

Recommendation: Department management continue to work to establish adequate processes to prevent, identify, and timely process overpayments that occur.

Status: Corrective action was taken.

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

REPORT TITLE AND NUMBER: **Child Care in Oregon: Difficult to Afford; New Regulations May Improve Safety but Further Raise Costs; Report No. 2014-25**

REPORT DATE: December 2014

RESULTS IN BRIEF: New federal rules to take effect next year will substantially increase Oregon's oversight of child care providers and could improve safety for children. However, the new rules risk reducing the number of regulated providers and raising costs in a state where child care is difficult to afford.

***Oregon child care is relatively unaffordable***

Oregon's median income is relatively low and child care costs are relatively high, posing major challenges for parents and regulators. The state also has a relatively high overall cost of living, making child care more difficult to afford.

Oregon's child care costs have increased in recent years while household income has decreased, particularly among single mothers. In 2012, the average annual cost of infant care in Oregon ranked 5th highest in the nation. In 2012, state median income in Oregon ranked in the bottom third for married couples and single mothers.

Although child care is expensive, the industry pays low wages. In 2013, the hourly average wage for child care workers in Oregon was $11.18. This rate exceeds the national average, but it falls below federal poverty guidelines for a family of four.

The need for child care is substantial. About 4,360 child care facilities offer 151,000 child care slots across the state—an estimated 165,000 children in Oregon need care.

In Oregon and elsewhere, families in urban areas tend to pay more than families in rural areas. State child care standards, including background check, inspections, education and training requirements, and maximum ratios of children to staff, can also increase child care costs.

***Child care policies vary***

No single solution can address child care affordability, but policy makers do have options to consider. Several states use child care subsidies and tax credits to help parents pay for child care. Oregon offers tax credits for child care but they are scheduled to expire at the end of 2015. Some states provide

universal preschool, which may reduce child care costs for parents. Other countries offer extensive paid leave policies for new parents. In the U.S., only California, Rhode Island, and New Jersey offer paid leave.

Investing in child care is costly, but affordable child care also creates long term benefits. When parents can afford child care, they can participate in the workforce or enroll in postsecondary education, which can strengthen Oregon's economy. Affordable child care can also offer parents child care settings that improve school readiness.

***New rules will raise oversight standards***

Oregon's child care system features multiple agencies and a variety of providers, which makes for complex, uneven regulation.

Our audit found that new rules to strengthen safety standards in federally-funded care will fill many gaps in Oregon's oversight system. For many providers, the rules will require more comprehensive background checks, increase on-site monitoring, and require more information to be posted online for parents to reference.

Under the new rules, listed, unlicensed providers—those who accept payment for children receiving subsidy and are not required to be licensed in Oregon—will receive inspections. Currently, Oregon only inspects licensed child care facilities.

Oregon now only requires fingerprints in limited circumstances, primarily when individuals self-disclose recent out-of state-residency or out-of-state crime. The new rules will require more providers and others with access to children in care to pass background checks that include fingerprints. Fingerprinting sites throughout Oregon are limited.

***Consequences of new requirements are difficult to predict***

The costs of implementing the new requirements are largely unknown and state agencies have yet to determine how they will manage them. New regulations may prompt providers to raise their rates or stop providing care altogether, which would limit affordability and access.

While state agencies are planning to implement changes, they are not fully prepared to comply. Some change is needed to allow providers serving children receiving subsidy, also known as listed providers, to be inspected, but state agencies have not initiated the process. The availability of fingerprinting services for new background check requirements may not meet the increased demand among child care providers. The higher

workload resulting from additional inspection requirements—up to a 71% increase—may exceed capacity of field offices across Oregon.

Like other states, Oregon also lacks data on the state's child care supply, which makes the impact of the new federal regulations hard to predict. For example, the state does not track providers that leave the oversight system or families that leave subsidized care.

At a time when child care is recognized as both an opportunity for early learning and as a means for parents to enter the workforce, Oregon must balance goals of safety, quality, and affordability to ensure that all children, and their parents, can succeed.

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REPORT TITLE AND NUMBER: **OR-Kids Financial System Problems; Report No. 2014-28**

REPORT DATE: December 2014

RESULTS IN BRIEF: The focus of this audit was to identify and evaluate OR-Kids computer controls and to assist our financial and federal compliance auditors in assessing risks associated with processing expenditures through the OR-Kids computer application. We did not evaluate the implementation of OR-Kids or its case management functions.

In addition to processing payments, OR-Kids supports dozens of child welfare program functions related to provider certification, adoption work, eligibility determinations and case management. In state fiscal year 2014, the system processed expenditures totaling about $208 million.

During our evaluation of the OR-Kids financial module, we identified several significant system issues and internal control weaknesses that the department should take steps to resolve:

- The OR-Kids financial module erroneously adjusted expenditure funding for previously processed transactions due to data conversion errors or system development weaknesses.
- Manual review and approval of payments is not always effective.
- Fixes were not made in a timely manner when financial errors occurred.
- Security needs improvement.

Between September 2011 and December 2013, expenditure funding errors totaled approximately $34.9 million. The Audits Division reported on the issue in the Federal Single Audit. The department returned approximately $23.3 million to the federal government and corrected approximately $9.5 million of the misstated General and Other Fund account balances. An estimated $2 million adjustment is still needed.

Department staff informed us that in June 2014 they had corrected underlying data errors, which should prevent most additional overcharges for federal funding. They stated that the system still allows adjustments beyond the two-year federal limit, but the department would continue making manual corrections in the accounting system.

Although management has taken some actions to address these issues, financial and federal compliance auditors will need to increase their work and testing to compensate for the weaknesses we identified.

## ABOUT THE SECRETARY OF STATE AUDITS DIVISION

The Oregon Constitution provides that the Secretary of State shall be, by virtue of her 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 other agencies within 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.

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*The courtesies and cooperation extended by officials and employees of the State of Oregon during the course of this audit were commendable and sincerely appreciated.*


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