

The background of the cover features a large, faint, circular seal of the State of Oregon. The seal contains an eagle with wings spread at the top, a ship on the left, a plow pulled by oxen in the center, and a sheaf of wheat on the right. The words "THE UNION" are written on a banner below the plow. The outer ring of the seal contains the text "STATE OF OREGON" and the year "1859".

Statewide Single Audit Report

State of Oregon

For Fiscal Year Ended June 30,

2012

Secretary of State
Kate Brown

Audits Division, Director
Gary Blackmer

State of Oregon
STATEWIDE SINGLE AUDIT REPORT
For the Year Ended June 30, 2012

Office of the Secretary of State

Kate Brown
Secretary of State

Brian Shipley
Deputy Secretary of State



Audits Division

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The Honorable John A. Kitzhaber, MD
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, 2012, and is required for the State to continue receiving federal financial assistance, which, as shown in this report, totals approximately \$10.2 billion.

As required by the Single Audit Act, we issued a report dated December 18, 2012, 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, 2012.

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 With Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with 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, 2012.
- *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, 2012, 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, the value of loans outstanding at year end, 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 7 current year audit findings regarding compliance and internal control related to financial reporting. It also lists 34 current year audit findings regarding compliance with the requirements of major federal programs and related internal controls. Further, it lists the current status of prior year findings that remained uncorrected at the end of fiscal year 2011.

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, 2012. Management's responses 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

A handwritten signature in black ink, appearing to read "Gary Blackmer". The signature is written in a cursive style with a large initial "G" and "B".

Gary Blackmer
Director

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The Honorable John A. Kitzhaber, MD
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***

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, 2012, which collectively comprise the State of Oregon's basic financial statements and have issued our report thereon dated December 18, 2012. Our report includes a reference to other auditors. We conducted our audit in accordance with 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. Other auditors audited the financial statements of the following discretely presented component units: Oregon Affordable Housing Assistance Corporation, State Accident Insurance Fund Corporation, Oregon Health and Science University, and Oregon University System Foundations. Other auditors also audited the financial statements of the Oregon University System, Veterans' Loan 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. The financial statements of the Oregon University System Foundations were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

Management of the State of Oregon is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the State of Oregon's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State of Oregon's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the State of Oregon's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant

deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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. We and the other auditors consider the deficiencies described in the accompanying schedule of findings and questioned costs to be material weaknesses. Items 12-01 through 12-03 and 12-05 through 12-06.

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. We and the other auditors consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies. Items 12-04 and 12-07.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of Oregon's financial statements are free of 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 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 responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the State of Oregon's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the management of the State of Oregon, the Governor of the State of Oregon, state boards and commissions, others within the entity, the Oregon Legislative Assembly, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

OREGON AUDITS DIVISION



Kate Brown
Secretary of State

December 18, 2012

Office of the Secretary of State

Kate Brown
Secretary of State

Brian Shipley
Deputy Secretary of State



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The Honorable John A. Kitzhaber, MD
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REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Independent Auditor's Report

Compliance

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, 2012. The State of Oregon's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the State of Oregon's management. Our responsibility is to express an opinion on the State of Oregon's compliance based on our audit. We did not audit the State of Oregon's compliance with the following major federal programs:

<u>CFDA#</u>	<u>TITLE</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
Cluster	Student Financial Assistance Programs

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 \$318 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, 2012. 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.

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 the other auditors provide a reasonable basis for our opinion. Our audit does not provide a legal determination of the State of Oregon's compliance with those requirements.

As described in items 12-08 through 12-11, 12-13 through 12-15, and 12-23, in the accompanying schedule of findings and questioned costs, the State of Oregon did not comply with requirements regarding Allowable Costs/Cost Principles and Reporting that are applicable to the Child Nutrition Cluster and the Child and Adult Care Food Program; Equipment and Subrecipient Monitoring that are applicable to the Weatherization Assistance for Low-Income Persons program; Activities Allowed or Unallowed, Cash Management, Equipment, and Subrecipient Monitoring that are applicable to the Low Income Home Energy Assistance program; Activities Allowed or Unallowed, Cash Management, and Subrecipient Monitoring that are applicable to the Community Services Block Grant; and Matching and Reporting that are applicable to the Foster Care Title IV-E program. Compliance with such requirements is necessary, in our opinion, for the State of Oregon to comply with requirements applicable to those programs.

In our opinion, based on our audit and the reports of the other auditors, except for the noncompliance described in the preceding paragraph, the State of Oregon complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

The results of our auditing procedures also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 12-12, 12-16 through 12-22, 12-25 through 12-33, and 12-35 through 12-40.

Internal Control Over Compliance

Management of the State of Oregon is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the State of Oregon's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness*

in internal control over compliance is a deficiency, or 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 12-08 through 12-11, 12-13 through 12-15, 12-19 through 12-21, and 12-23 through 12-24 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 consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 12-12, 12-16 through 12-18, 12-22, and 12-25 through 12-41 to be significant deficiencies.

Schedule of Expenditures of Federal Awards

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, 2012, and have issued our report thereon dated December 18, 2012. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the State of Oregon's 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 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 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 financial statements or to the 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 expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

The State of Oregon's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the State of Oregon's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the management of the State of Oregon, the Governor of the State of Oregon, state boards and commissions, others within the entity, the Oregon Legislative Assembly, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

OREGON AUDITS DIVISION



Kate Brown
Secretary of State

March 15, 2013 except for the Schedule of Expenditures of
Federal Awards, as to which the date is December 18, 2012

State of Oregon
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

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							
10.001	Agricultural Research_Basic and Applied Research		\$ 32,850	\$ --	\$ 32,850	\$ 32,850	\$ --
10.025	Plant and Animal Disease, Pest Control, and Animal Care		2,837,336	--	2,837,336	2,837,336	--
10.028	Wildlife Services		89,769	--	89,769	89,769	--
10.093	Voluntary Public Access and Habitat Incentive Program		697,365	--	697,365	697,365	--
10.156	Federal-State Marketing Improvement Program		23,687	--	23,687	23,687	--
10.163	Market Protection and Promotion		166,766	--	166,766	166,766	--
10.169	Specialty Crop Block Grant Program		69,733	16,998	86,731	86,731	--
10.170	Specialty Crop Block Grant Program - Farm Bill		661,153	710,894	1,372,047	1,372,047	--
10.200	Grants for Agricultural Research, Special Research Grants		182,113	85,605	267,718	267,718	--
10.215	Sustainable Agriculture Research and Education		73,323	43,681	117,004	--	117,004
10.217	Higher Education Challenge Grants		50,748	--	50,748	50,748	--
10.220	Higher Education Multicultural Scholars Program		85,272	--	85,272	85,272	--
10.304	Homeland Security_Agricultural		111,133	--	111,133	107,922	3,211
10.305	International Science and Education Grants		55,631	--	55,631	55,631	--
10.307	Organic Agriculture Research and Extension Initiative		104,837	4,685	109,522	109,522	--
10.311	Beginning Farmer and Rancher Development Program		102,902	44,854	147,756	147,756	--
10.500	Cooperative Extension Service		3,369,972	--	3,369,972	3,369,972	--
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children		58,900,632	17,973,265	76,873,897	76,873,897	--
10.558	Child and Adult Care Food Program		368,627	31,800,765	32,169,392	32,162,464	6,928
10.560	State Administrative Expenses for Child Nutrition		2,315,045	--	2,315,045	2,315,045	--
10.565	Commodity Supplemental Food Program		19,092	479,050	498,142	498,142	--
10.567	Food Distribution Program on Indian Reservations		23,470	219,189	242,659	242,659	--
10.574	Team Nutrition Grants		3,949	--	3,949	3,949	--
10.576	Senior Farmers Market Nutrition Program		983,732	--	983,732	983,732	--
10.578	ARRA - WIC Grants to States (WGS)		106,126	--	106,126	106,126	--
10.578	WIC Grants to States (WGS)		48,550	255,951	304,501	304,501	--
10.579	Child Nutrition Discretionary Grants Limited Availability		161,128	80,727	241,855	241,855	--
10.580	Supplemental Nutrition Assistance Program Outreach/Participation Program		(138,998)	--	(138,998)	(138,998)	--
10.582	Fresh Fruit and Vegetable Program		42,543	2,236,583	2,279,126	2,279,126	--
10.588	Assessment of Alternatives to Face-to-Face Interviews in SNAP		22,476	--	22,476	22,476	--
10.604	Technical Assistance for Specialty Crops Program		151,934	91,818	243,752	243,752	--
10.664	Cooperative Forestry Assistance		6,405,825	57,792	6,463,617	6,463,617	--
10.672	Rural Development, Forestry, and Communities		668	--	668	668	--
10.675	Urban and Community Forestry Program		44,922	--	44,922	44,922	--
10.676	Forest Legacy Program		36,742	--	36,742	36,742	--
10.678	Forest Stewardship Program		65,308	--	65,308	65,308	--

The accompanying notes are an integral part of this schedule.

10.679	Collaborative Forest Restoration	203,977	--	203,977	203,977	--
10.680	Forest Health Protection	1,393,063	64,610	1,457,673	1,457,673	--
10.687	ARRA - Capital Improvement and Maintenance	108,540	--	108,540	108,540	--
10.688	ARRA - Wildland Fire Management	5,076,303	878,326	5,954,629	5,954,629	--
10.769	Rural Business Enterprise Grants	5,744	--	5,744	--	5,744
10.868	Rural Energy for America Program	96,390	--	96,390	96,390	--
10.902	Soil and Water Conservation	25,010	73,315	98,325	98,325	--
10.XXX	Other Department of Agriculture Programs					
	11 CS 11060600 003	21,648	--	21,648	21,648	--
	2010CA #278	3,764	--	3,764	--	3,764
	53-0436-9-121	51,310	--	51,310	51,310	--
	AG 04T1 P 11 0016	31,929	--	31,929	31,929	--
	NFS 08CS11062761	395,079	--	395,079	395,079	--
10.XXX	Total Other Department of Agriculture Programs	\$ 503,730	\$ --	\$ 503,730	\$ 499,966	\$ 3,764
Total Department of Agriculture		\$ 85,689,118	\$ 55,118,108	\$ 140,807,226	\$ 140,670,575	\$ 136,651
Department of Commerce						
11.303	Economic Development_Technical Assistance	\$ 118,668	\$ --	\$ 118,668	\$ 118,668	\$ --
11.405	Anadromous Fish Conservation Act Program	(4,238)	--	(4,238)	(4,238)	--
11.407	Interjurisdictional Fisheries Act of 1986	141,247	--	141,247	141,247	--
11.417	Sea Grant Support	7,500	--	7,500	--	7,500
11.419	Coastal Zone Management Administration Awards	3,183,655	290,907	3,474,562	3,412,908	61,654
11.420	Coastal Zone Management Estuarine Research Reserves	626,042	--	626,042	626,042	--
11.427	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	626,284	--	626,284	626,284	--
11.429	Marine Sanctuary Program	28,048	--	28,048	28,048	--
11.436	Columbia River Fisheries Development Program	7,255,741	277	7,256,018	7,256,018	--
11.437	Pacific Fisheries Data Program	900,952	--	900,952	(6,992)	907,944
11.438	Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program	5,896,927	3,663,908	9,560,835	9,111,208	449,627
11.439	Marine Mammal Data Program	33,844	--	33,844	--	33,844
11.441	Regional Fishery Management Councils	213,197	--	213,197	--	213,197
11.463	ARRA - Habitat Conservation	32,458	--	32,458	32,458	--
11.463	Habitat Conservation	81,778	--	81,778	81,778	--
11.472	Unallied Science Program	642,416	--	642,416	642,416	--
11.473	Coastal Services Center	208,763	--	208,763	208,763	--
11.478	Center for Sponsored Coastal Ocean Research_Coastal Ocean Program	60,593	--	60,593	60,593	--
11.550	Public Telecommunications Facilities Planning and Construction	44,722	--	44,722	44,722	--
11.555	Public Safety Interoperable Communications Grant Program	2,349,233	3,108,516	5,457,749	5,457,749	--
11.558	ARRA - State Broadband Data and Development Grant Program	549,044	118,324	667,368	667,368	--
11.558	State Broadband Data and Development Grant Program	295,659	--	295,659	295,659	--
Total Department of Commerce		\$ 23,292,533	\$ 7,181,932	\$ 30,474,465	\$ 28,800,699	\$ 1,673,766
Department of Defense						
12.106	Flood Control Projects	\$ 7,093,883	\$ 59,976	\$ 7,153,859	\$ 7,085,418	\$ 68,441

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, 2012 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
12.113	State Memorandum of Agreement Program for the Reimbursement of Technical Services		66,744	--	66,744	66,744	--
12.114	Collaborative Research and Development		(73)	--	(73)	(73)	--
12.400	ARRA - Military Construction, National Guard		1,653,108	--	1,653,108	1,653,108	--
12.400	Military Construction, National Guard		13,684,839	--	13,684,839	13,684,839	--
12.401	National Guard Military Operations and Maintenance (O&M) Projects		30,816,663	--	30,816,663	30,816,663	--
12.404	National Guard Challenge Program		4,062,039	--	4,062,039	4,062,039	--
12.550	The Language Flagship Grants to Institutions of Higher Education		550,313	--	550,313	--	550,313
12.551	National Security Education Program David L. Boren Scholarships		(20)	--	(20)	(20)	--
12.630	Basic, Applied, and Advanced Research in Science and Engineering		(1,196)	--	(1,196)	--	(1,196)
12.XXX	ARRA - Other Department of Defense Programs TBD		19,768	--	19,768	19,768	--
12.XXX	Total ARRA - Other Department of Defense Programs		\$ 19,768	\$ --	\$ 19,768	\$ 19,768	\$ --
12.XXX	Other Department of Defense Programs						
	00000000000000001000		6,967,801	--	6,967,801	6,967,801	--
	OR6213820917		1,075,950	43,597	1,119,547	1,119,547	--
	TBD		244,875	--	244,875	244,875	--
	W9127N 10 2 0008		475,969	--	475,969	475,969	--
	W9127N 11 2 0002		558,335	--	558,335	558,335	--
	W9127N0920007		117,783	--	117,783	117,783	--
	W9127N10 2 0008 0011		326,325	--	326,325	326,325	--
	W9127N11200020005		35,380	--	35,380	35,380	--
	W912HQ-10-P-0110		(157)	--	(157)	(157)	--
12.XXX	Total Other Department of Defense Programs		\$ 9,802,261	\$ 43,597	\$ 9,845,858	\$ 9,845,858	\$ --
Total Department of Defense			\$ 67,748,329	\$ 103,573	\$ 67,851,902	\$ 67,234,344	\$ 617,558
Department of Housing and Urban Development							
14.103	Interest Reduction Payments_Rental and Cooperative Housing for Lower Income Families		\$ 25,998	\$ --	\$ 25,998	\$ 25,998	\$ --
14.231	Emergency Solutions Grants Program		4,605	690,924	695,529	695,529	--
14.235	Supportive Housing Program		49,094	--	49,094	26,564	22,530
14.239	HOME Investment Partnerships Program		7,320,261	2,703,260	10,023,521	10,023,521	--
14.241	Housing Opportunities for Persons with AIDS		913,677	356,774	1,270,451	1,270,451	--
14.256	ARRA - Neighborhood Stabilization Program		87,023	1,458,313	1,545,336	1,545,336	--
14.257	ARRA - Homelessness Prevention and Rapid Re-Housing Program		69,293	1,190,260	1,259,553	1,259,553	--
14.258	ARRA - Tax Credit Assistance Program (TCAP)		--	439,477	439,477	439,477	--
14.400	Equal Opportunity in Housing		170,016	--	170,016	170,016	--
14.703	Sustainable Communities Regional Planning Grant Program		44,800	--	44,800	--	44,800

The accompanying notes are an integral part of this schedule.

14.XXX	Other Department of Housing and Urban Development B08DN410001	93,792	2,392,728	2,486,520	2,486,520	--
14.XXX	Total Other Department of Housing and Urban Development	\$ 93,792	\$ 2,392,728	\$ 2,486,520	\$ 2,486,520	\$ --
Total Department of Housing and Urban Development		\$ 8,778,559	\$ 9,231,736	\$ 18,010,295	\$ 17,942,965	\$ 67,330

Department of the Interior

15.039	Fish, Wildlife, and Parks Programs on Indian Lands	\$ 2,219	\$ --	\$ 2,219	\$ --	\$ 2,219
15.214	Non-Sale Disposals of Mineral Material	--	408,076	408,076	408,076	--
15.224	Cultural Resource Management	--	27,161	27,161	27,161	--
15.225	Recreation Resource Management	721,340	176,021	897,361	897,361	--
15.227	Distribution of Receipts to State and Local Governments	79,206	153,526	232,732	153,526	79,206
15.228	National Fire Plan - Wildland Urban Interface Community Fire Assistance	410,350	--	410,350	410,350	--
15.230	Invasive and Noxious Plant Management	93	--	93	93	--
15.231	Fish, Wildlife and Plant Conservation Resource Management	519,999	--	519,999	519,999	--
15.233	Forests and Woodlands Resource Management	83,230	--	83,230	83,230	--
15.234	Secure Rural Schools and Community Self-Determination	88,582	--	88,582	41,137	47,445
15.238	Challenge Cost Share	79,560	--	79,560	79,560	--
15.242	National Fire Plan - Rural Fire Assistance	41,428	40,750	82,178	82,178	--
15.504	Water Reclamation and Reuse Program	324,293	--	324,293	324,293	--
15.517	Fish and Wildlife Coordination Act	82,620	--	82,620	82,620	--
15.608	Fish and Wildlife Management Assistance	314,733	--	314,733	314,733	--
15.614	Coastal Wetlands Planning, Protection and Restoration Act	23,958	303,291	327,249	327,249	--
15.615	Cooperative Endangered Species Conservation Fund	432,563	187,199	619,762	599,771	19,991
15.616	Clean Vessel Act	34,869	151,261	186,130	186,130	--
15.622	Sportfishing and Boating Safety Act	--	266,135	266,135	266,135	--
15.626	Enhanced Hunter Education and Safety Program	12,684	23,443	36,127	36,127	--
15.630	Coastal Program	76,087	--	76,087	76,087	--
15.633	Landowner Incentive Program	50,654	123,688	174,342	174,342	--
15.634	State Wildlife Grants	745,281	137,831	883,112	883,112	--
15.637	Migratory Bird Joint Ventures	--	76,062	76,062	76,062	--
15.647	Migratory Bird Conservation	57,970	--	57,970	57,970	--
15.649	Service Training and Technical Assistance (Generic Training)	28,808	--	28,808	28,808	--
15.650	Research Grants (Generic)	34,347	--	34,347	34,347	--
15.656	ARRA - Habitat Enhancement, Restoration and Improvement	4,825	--	4,825	4,825	--
15.657	Endangered Species Conservation - Recovery Implementation Funds	241,979	--	241,979	241,979	--
15.661	Lower Snake River Compensation Plan	3,026,783	--	3,026,783	3,026,783	--
15.808	U.S. Geological Survey Research and Data Acquisition	984,458	--	984,458	984,458	--
15.809	National Spatial Data Infrastructure Cooperative Agreements Program	250	--	250	250	--
15.810	National Cooperative Geologic Mapping Program	188,469	--	188,469	188,469	--
15.818	ARRA - Volcano Hazards Program Research and Monitoring	183,493	--	183,493	183,493	--
15.904	Historic Preservation Fund Grants-In-Aid	977,347	216,505	1,193,852	1,193,852	--
15.916	Outdoor Recreation Acquisition, Development and Planning	465,727	2,065	467,792	467,792	--
15.921	Rivers, Trails and Conservation Assistance	23,316	--	23,316	23,316	--
15.923	National Center for Preservation Technology and Training	49,634	--	49,634	49,634	--
15.946	Cultural Resources Management	35,000	--	35,000	35,000	--

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, 2012 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
15.XXX	ARRA - Other Department of the Interior Programs						
		SEP101141 SEP101090	2,000	--	2,000	2,000	--
15.XXX	Total ARRA - Other Department of the Interior Programs		\$ 2,000	\$ --	\$ 2,000	\$ 2,000	\$ --
15.XXX	Other Department of the Interior Programs						
		09FG1U1410	24,617	--	24,617	24,617	--
		142505FG1L1150	(183)	--	(183)	(183)	--
		142507FG1S1306	32,387	--	32,387	32,387	--
		90710L1512	147,430	--	147,430	147,430	--
		F11PX05956	21,362	--	21,362	21,362	--
		H1530080001	9,710	--	9,710	9,710	--
		IPA SIGNED 01132012	31,817	--	31,817	31,817	--
		L07PX00251	22,662	--	22,662	22,662	--
		L09AC16024	43,393	--	43,393	43,393	--
		L11AC20174	79,145	--	79,145	79,145	--
		LOPTX	63	--	63	63	--
		Not Available	187,250	--	187,250	182,133	5,117
15.XXX	Total Other Department of the Interior Programs		\$ 599,653	\$ --	\$ 599,653	\$ 594,536	\$ 5,117
Total Department of the Interior			\$ 11,027,808	\$ 2,293,014	\$ 13,320,822	\$ 13,166,844	\$ 153,978
Department of Justice							
16.017	Sexual Assault Services Formula Program		\$ 11,335	\$ 174,337	\$ 185,672	\$ 185,672	\$ --
16.200	Community Relations Service		20,468	--	20,468	20,468	--
16.203	Promoting Evidence Integration in Sex Offender Management Discretionary Grant Program		33,179	--	33,179	33,179	--
16.523	Juvenile Accountability Block Grants		4,563	659,008	663,571	663,571	--
16.524	Legal Assistance for Victims		--	193,073	193,073	193,073	--
16.525	Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus		107,638	--	107,638	107,638	--
16.540	Juvenile Justice and Delinquency Prevention_Allocation to States		213,542	364,379	577,921	577,921	--
16.543	Missing Children's Assistance		349,134	--	349,134	349,134	--
16.548	Title V_ Delinquency Prevention Program		1,674	80,781	82,455	82,455	--
16.550	State Justice Statistics Program for Statistical Analysis Centers		72,000	--	72,000	72,000	--
16.554	National Criminal History Improvement Program (NCHIP)		7,825	--	7,825	7,825	--
16.575	Crime Victim Assistance		224,839	5,194,663	5,419,502	5,419,502	--
16.576	Crime Victim Compensation		1,249,084	--	1,249,084	1,249,084	--
16.580	Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program		303,078	371,664	674,742	674,742	--
16.585	Drug Court Discretionary Grant Program		82,367	161,396	243,763	161,396	82,367
16.588	ARRA - Violence Against Women Formula Grants		(1,567)	20,037	18,470	18,470	--
16.588	Violence Against Women Formula Grants		437,150	1,537,714	1,974,864	1,974,864	--

The accompanying notes are an integral part of this schedule.

16.589	Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program	11,551	--	11,551	--	11,551
16.590	Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	80,696	--	80,696	--	80,696
16.593	Residential Substance Abuse Treatment for State Prisoners	137,460	61,827	199,287	199,287	--
16.595	Community Capacity Development Office	86,521	33,774	120,295	55,983	64,312
16.602	Corrections_Research and Evaluation and Policy Formulation	159,114	--	159,114	159,114	--
16.606	State Criminal Alien Assistance Program	6,316,410	--	6,316,410	6,316,410	--
16.607	Bulletproof Vest Partnership Program	47,263	--	47,263	47,263	--
16.610	Regional Information Sharing Systems	159,067	--	159,067	--	159,067
16.710	Public Safety Partnership and Community Policing Grants	2,206,196	115,591	2,321,787	2,321,787	--
16.727	Enforcing Underage Drinking Laws Program	148,760	80,000	228,760	228,760	--
16.735	Protecting Inmates and Safeguarding Communities Discretionary Grant Program	23,782	--	23,782	23,782	--
16.741	DNA Backlog Reduction Program	358,576	--	358,576	358,576	--
16.742	Paul Coverdell Forensic Sciences Improvement Grant Program	213,266	--	213,266	213,266	--
16.745	Criminal and Juvenile Justice and Mental Health Collaboration Program	38,150	72,182	110,332	72,182	38,150
16.748	Convicted Offender and/or Arrestee DNA Backlog Reduction Program	150,986	--	150,986	150,986	--
16.750	Support for Adam Walsh Act Implementation Grant Program	48,835	--	48,835	48,835	--
16.752	Economic High-Tech and Cyber Crime Prevention	31,504	34,577	66,081	66,081	--
16.754	Harold Rogers Prescription Drug Monitoring Program	351,200	--	351,200	351,200	--
16.800	ARRA - Internet Crimes Against Children Task Force Program	67,454	--	67,454	67,454	--
16.801	ARRA - State Victim Assistance Formula Grant Program	8,033	108,649	116,682	116,682	--
16.808	ARRA - Edward Byrne Memorial Competitive Grant Program	227,862	--	227,862	227,862	--
16.810	ARRA - Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program	250,136	--	250,136	250,136	--
16.812	Second Chance Act Prisoner Reentry Initiative	22,830	581,254	604,084	585,968	18,116
16.813	NICS Act Record Improvement Program (NARIP)	911,097	--	911,097	911,097	--
16.816	John R. Justice Prosecutors and Defenders Incentive Act	10,198	--	10,198	10,198	--
16.922	Equitable Sharing Program	158,450	--	158,450	158,450	--
Total Department of Justice		\$ 15,341,706	\$ 9,844,906	\$ 25,186,612	\$ 24,732,353	\$ 454,259
Department of Labor						
17.002	Labor Force Statistics	\$ 1,268,632	\$ --	\$ 1,268,632	\$ 1,268,632	\$ --
17.005	Compensation and Working Conditions	145,593	--	145,593	145,593	--
17.225	ARRA - Unemployment Insurance	3,247,257	--	3,247,257	3,247,257	--
17.225	Unemployment Insurance	1,842,790,828	--	1,842,790,828	1,842,790,828	--
17.235	Senior Community Service Employment Program	32,719	1,451,963	1,484,682	1,484,682	--
17.245	Trade Adjustment Assistance	7,165,535	--	7,165,535	7,165,535	--
17.261	WIA Pilots, Demonstrations, and Research Projects	188,491	--	188,491	--	188,491
17.271	Work Opportunity Tax Credit Program (WOTC)	24,289	--	24,289	24,289	--
17.273	Temporary Labor Certification for Foreign Workers	98,973	--	98,973	98,973	--
17.275	ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	425,782	1,571,336	1,997,118	1,946,312	50,806

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, 2012 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
17.277	WIA National Emergency Grants		4,347	993,653	998,000	998,000	--
17.503	Occupational Safety and Health State Program		7,460,186	--	7,460,186	7,460,186	--
17.600	Mine Health and Safety Grants		112,202	--	112,202	112,202	--
Total Department of Labor			\$ 1,862,964,834	\$ 4,016,952	\$ 1,866,981,786	\$ 1,866,742,489	\$ 239,297
Department of State							
19.010	Academic Exchange Programs – Hubert H. Humphrey Fellowship Program		\$ 400,037	\$ --	\$ 400,037	\$ --	\$ 400,037
19.022	Educational and Cultural Exchange Programs Appropriation Overseas Grants		6,206	--	6,206	6,206	--
19.400	Academic Exchange Programs-Graduate Students		36,796	--	36,796	--	36,796
19.408	Academic Exchange Program-Teachers		271,015	--	271,015	271,015	--
19.421	Academic Exchange Programs - English Language Program		1,108,617	7,236	1,115,853	495,235	620,618
19.500	Middle East Partnership Initiative (MEPI)		28,620	--	28,620	28,620	--
19.XXX	Other Department of State Programs						
		SAQMPD06A2073 MOD 2	(61)	--	(61)	(61)	--
		SOPE50007MU392	(52)	--	(52)	(52)	--
		S-PM070-11-GR-047	14,479	--	14,479	14,479	--
19.XXX	Total Other Department of State Programs		\$ 14,366	\$ --	\$ 14,366	\$ 14,366	\$ --
Total Department of State			\$ 1,865,657	\$ 7,236	\$ 1,872,893	\$ 815,442	\$ 1,057,451
Department of Transportation							
20.106	Airport Improvement Program		\$ 2,691,037	\$ --	\$ 2,691,037	\$ 2,691,037	\$ --
20.200	Highway Research and Development Program		146,111	--	146,111	146,111	--
20.215	Highway Training and Education		77,531	--	77,531	77,531	--
20.218	National Motor Carrier Safety		2,312,671	359,155	2,671,826	2,671,826	--
20.232	Commercial Driver's License Program Improvement Grant		7,239	--	7,239	7,239	--
20.238	Commercial Drivers License Information System (CDLIS) Modernization Grant		983,252	--	983,252	983,252	--
20.319	ARRA - High-Speed Rail Corridors and Intercity Passenger Rail Service – Capital Assistance Grants		248,645	2,905,687	3,154,332	3,154,332	--
20.505	Metropolitan Transportation Planning		31,320	1,053,636	1,084,956	1,084,956	--
20.509	ARRA - Formula Grants for Other Than Urbanized Areas		15,167,147	864,280	16,031,427	16,031,427	--
20.509	Formula Grants for Other Than Urbanized Areas		615,358	8,480,207	9,095,565	9,095,565	--
20.515	State Planning and Research		42,769	--	42,769	42,769	--
20.608	Minimum Penalties for Repeat Offenders for Driving While Intoxicated		444,349	107,911	552,260	377,665	174,595
20.614	National Highway Transportation Safety Administration (NHTSA) Discretionary Safety Grants		85,767	--	85,767	85,767	--
20.700	Pipeline Safety Program State Base Grants		376,281	--	376,281	376,281	--

The accompanying notes are an integral part of this schedule.

20.701	University Transportation Centers Program		37,143	--	37,143	19,200	17,943
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants		240,868	101,306	342,174	342,174	--
20.XXX	Other Department of Transportation Programs						
	D - 272388		(37,125)	37,125	--	--	--
20.XXX	Total Other Department of Transportation Programs		\$ (37,125)	\$ 37,125	\$ --	\$ --	\$ --
Total	Department of Transportation		\$ 23,470,363	\$ 13,909,307	\$ 37,379,670	\$ 37,187,132	\$ 192,538
Department of the Treasury							
21.XXX	Other Department of Treasury Programs						
	ASSET FORFEITURE		\$ 199,524	\$ --	\$ 199,524	\$ 199,524	\$ --
	NFMC		64,756	430,548	495,304	495,304	--
21.XXX	Total Other Department of Treasury Programs		\$ 264,280	\$ 430,548	\$ 694,828	\$ 694,828	\$ --
Total	Department of the Treasury		\$ 264,280	\$ 430,548	\$ 694,828	\$ 694,828	\$ --
Office of Personnel Management							
27.011	Intergovernmental Personnel Act (IPA) Mobility Program		\$ 147,502	\$ --	\$ 147,502	\$ 147,502	\$ --
Total	Office of Personnel Management		\$ 147,502	\$ --	\$ 147,502	\$ 147,502	\$ --
Equal Employment Opportunity Commission							
30.001	Employment Discrimination Title VII of the Civil Rights Act of 1964		\$ 666,500	\$ --	\$ 666,500	\$ 666,500	\$ --
Total	Equal Employment Opportunity Commission		\$ 666,500	\$ --	\$ 666,500	\$ 666,500	\$ --
General Services Administration							
39.002	Disposal of Federal Surplus Real Property		\$ --	\$ 5,526	\$ 5,526	\$ 5,526	\$ --
39.003	Donation of Federal Surplus Personal Property		69,236	4,466,340	4,535,576	4,535,576	--
Total	General Services Administration		\$ 69,236	\$ 4,471,866	\$ 4,541,102	\$ 4,541,102	\$ --
Library of Congress							
42.XXX	Other Library of Congress Programs		\$ 3,026	\$ --	\$ 3,026	\$ --	\$ 3,026
42.XXX	Total Other Library of Congress Programs		\$ 3,026	\$ --	\$ 3,026	\$ --	\$ 3,026
Total	Library of Congress		\$ 3,026	\$ --	\$ 3,026	\$ --	\$ 3,026
National Aeronautics and Space Administration							
43.001	Science		\$ 13,775	\$ --	\$ 13,775	\$ 13,775	\$ --
43.XXX	Other NASA programs						
	M Freilich IPA		254,002	--	254,002	254,002	--
	OCI-0934232		167,141	--	167,141	167,141	--
43.XXX	Total Other NASA programs		\$ 421,143	\$ --	\$ 421,143	\$ 421,143	\$ --
Total	National Aeronautics and Space Administration		\$ 434,918	\$ --	\$ 434,918	\$ 434,918	\$ --

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, 2012 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
National Endowment for the Arts							
45.024	Promotion of the Arts_Grants to Organizations and Individuals		\$ 39,512	\$ --	\$ 39,512	\$ 39,512	\$ --
45.025	Promotion of the Arts_Partnership Agreements		131,829	748,300	880,129	862,572	17,557
Total National Endowment for the Arts			\$ 171,341	\$ 748,300	\$ 919,641	\$ 902,084	\$ 17,557
National Endowment for the Humanities							
45.149	Promotion of the Humanities_Division of Preservation and Access		\$ 268,394	\$ 20,022	\$ 288,416	\$ 206,750	\$ 81,666
45.163	Promotion of the Humanities_Professional Development		133,711	--	133,711	133,711	--
45.164	Promotion of the Humanities_Public Programs		1,096	--	1,096	1,096	--
Total National Endowment for the Humanities			\$ 403,201	\$ 20,022	\$ 423,223	\$ 341,557	\$ 81,666
Institute Of Museum and Library Services							
45.301	Museums for America		\$ 52,416	\$ --	\$ 52,416	\$ 52,416	\$ --
45.310	Grants to States		1,013,500	879,280	1,892,780	1,892,780	--
45.312	National Leadership Grants		78,481	--	78,481	78,481	--
Total Institute Of Museum and Library Services			\$ 1,144,397	\$ 879,280	\$ 2,023,677	\$ 2,023,677	\$ --
National Science Foundation							
47.041	Engineering Grants		\$ 24,609	\$ --	\$ 24,609	\$ 24,609	\$ --
47.049	Mathematical and Physical Sciences		28,119	--	28,119	25,388	2,731
47.050	Geosciences		276,347	138,004	414,351	405,406	8,945
47.070	Computer and Information Science and Engineering		(4,339)	--	(4,339)	(4,339)	--
47.074	Biological Sciences		36,500	--	36,500	36,500	--
47.075	Social, Behavioral, and Economic Sciences		24,217	--	24,217	24,217	--
47.076	Education and Human Resources		1,211,741	29,254	1,240,995	1,163,327	77,668
47.078	Polar Programs		49,633	--	49,633	49,633	--
47.080	Office of Cyberinfrastructure		392,166	--	392,166	392,166	--
47.082	ARRA - Trans-NSF Recovery Act Research Support		590,435	26,857	617,292	617,292	--
Total National Science Foundation			\$ 2,629,428	\$ 194,115	\$ 2,823,543	\$ 2,734,199	\$ 89,344
Small Business Administration							
59.017	Consumer Protection Loans		\$ 12,000	\$ --	\$ 12,000	\$ --	\$ 12,000
59.037	Small Business Development Centers		101,563	--	101,563	--	101,563
59.061	State Trade and Export Promotion Pilot Grant Program		100,233	62,058	162,291	162,291	--
Total Small Business Administration			\$ 213,796	\$ 62,058	\$ 275,854	\$ 162,291	\$ 113,563
Department of Veterans Affairs							
64.005	Grants to States for Construction of State Home Facilities		\$ 775,122	\$ --	\$ 775,122	\$ 775,122	\$ --
64.015	Veterans State Nursing Home Care		4,761,284	--	4,761,284	4,761,284	--

The accompanying notes are an integral part of this schedule.

64.125	Vocational and Educational Counseling for Servicemembers and Veterans	77,572	--	77,572	77,572	--
64.XXX	Other Department of Veterans Affairs Programs					
	9999	169,503	--	169,503	169,503	--
	V101223CP4749	2,631	--	2,631	2,631	--
64.XXX	Total Other Department of Veterans Affairs Programs	\$ 172,134	\$ --	\$ 172,134	\$ 172,134	\$ --
Total Department of Veterans Affairs		\$ 5,786,112	\$ --	\$ 5,786,112	\$ 5,786,112	\$ --

Environmental Protection Agency

66.032	State Indoor Radon Grants	\$ 58,172	\$ --	\$ 58,172	\$ 58,172	\$ --
66.034	Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act	376,576	17,694	394,270	394,270	--
66.039	National Clean Diesel Emissions Reduction Program	7,194	181,827	189,021	189,021	--
66.040	ARRA - State Clean Diesel Grant Program	12,667	654,442	667,109	667,109	--
66.040	State Clean Diesel Grant Program	7,881	417,745	425,626	425,626	--
66.202	Congressionally Mandated Projects	125,485	--	125,485	125,485	--
66.432	State Public Water System Supervision	1,095,737	548,572	1,644,309	1,644,309	--
66.436	Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	29,061	--	29,061	29,061	--
66.454	Water Quality Management Planning	188,277	--	188,277	188,277	--
66.458	ARRA - Capitalization Grants for Clean Water State Revolving Funds	--	495,504	495,504	495,504	--
66.458	Capitalization Grants for Clean Water State Revolving Funds	--	13,932,146	13,932,146	13,932,146	--
66.460	Nonpoint Source Implementation Grants	216,934	842,367	1,059,301	1,059,301	--
66.461	ARRA - Regional Wetland Program Development Grants	--	91,858	91,858	91,858	--
66.461	Regional Wetland Program Development Grants	91,053	--	91,053	82,130	8,923
66.468	ARRA - Capitalization Grants for Drinking Water State Revolving Funds	110,845	3,482,246	3,593,091	3,593,091	--
66.468	Capitalization Grants for Drinking Water State Revolving Funds	3,548,839	16,677,118	20,225,957	20,225,957	--
66.471	State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs	37,128	--	37,128	37,128	--
66.472	Beach Monitoring and Notification Program Implementation Grants	204,225	--	204,225	204,225	--
66.474	Water Protection Grants to the States	1,172	--	1,172	1,172	--
66.512	Regional Environmental Monitoring and Assessment Program (REMAP) Research Projects	47,570	--	47,570	47,570	--
66.513	Greater Research Opportunities (GRO) Fellowships For Undergraduate Environmental Study	530	--	530	530	--
66.514	Science to Achieve Results (STAR) Fellowship Program	45,809	--	45,809	45,809	--
66.605	Performance Partnership Grants	9,860,023	--	9,860,023	9,860,023	--
66.608	Environmental Information Exchange Network Grant Program and Related Assistance	150,078	--	150,078	150,078	--
66.610	Surveys, Studies, Investigations and Special Purpose Grants within the Office of the Administrator	391,306	64,000	455,306	455,306	--
66.700	Consolidated Pesticide Enforcement Cooperative Agreements	528,280	--	528,280	528,280	--
66.707	TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	383,773	1,654	385,427	385,427	--

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, 2012 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
66.708	Pollution Prevention Grants Program		19,482	20,250	39,732	39,732	--
66.709	Multi-Media Capacity Building Grants for States and Tribes		16,735	--	16,735	16,735	--
66.802	Superfund State, Political Subdivision, and Indian Tribe Site_Specific Cooperative Agreements		632,176	--	632,176	632,176	--
66.804	Underground Storage Tank Prevention, Detection, and Compliance Program		469,888	--	469,888	469,888	--
66.805	ARRA - Leaking Underground Storage Tank Trust Fund Corrective Action Program		222,277	--	222,277	222,277	--
66.805	Leaking Underground Storage Tank Trust Fund Corrective Action Program		1,290,097	--	1,290,097	1,290,097	--
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		1,101,297	--	1,101,297	1,101,297	--
66.818	ARRA - Brownfields Assessment and Cleanup Cooperative Agreements		2,191	209,643	211,834	211,834	--
66.818	Brownfields Assessment and Cleanup Cooperative Agreements		28,785	529,564	558,349	558,349	--
66.950	National Environmental Education Training Program		91,641	--	91,641	--	91,641
66.951	Environmental Education Grants		6,976	--	6,976	6,976	--
66.XXX	Other Environmental Protection Agency Programs		--	--	--	--	--
	EP-11-7-000174		67,968	--	67,968	67,968	--
66.XXX	Total Other Environmental Protection Agency Programs		\$ 67,968	\$ --	\$ 67,968	\$ 67,968	\$ --
Total	Environmental Protection Agency		\$ 21,593,128	\$ 38,166,630	\$ 59,759,758	\$ 59,659,194	\$ 100,564
Department of Energy							
81.041	ARRA - State Energy Program		\$ 4,593,905	\$ 15,215,474	\$ 19,809,379	\$ 19,809,379	\$ --
81.041	State Energy Program		2,474,470	--	2,474,470	2,474,470	--
81.042	ARRA - Weatherization Assistance for Low-Income Persons		975,963	17,131,674	18,107,637	18,107,637	--
81.042	Weatherization Assistance for Low-Income Persons		204,096	1,668,905	1,873,001	1,873,001	--
81.049	Office of Science Financial Assistance Program		3,594	--	3,594	3,594	--
81.086	Conservation Research and Development		192,574	20,000	212,574	212,574	--
81.087	ARRA - Renewable Energy Research and Development		234,978	--	234,978	234,978	--
81.087	Renewable Energy Research and Development		1,367,962	--	1,367,962	1,326,454	41,508
81.104	Office of Environmental Waste Processing		717,030	15,600	732,630	732,630	--
81.112	ARRA - Stewardship Science Grant Program		1,847	--	1,847	--	1,847
81.112	Stewardship Science Grant Program		18,294	--	18,294	--	18,294
81.119	State Energy Program Special Projects		141,782	--	141,782	--	141,782
81.122	ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis		1,203,695	--	1,203,695	1,141,117	62,578
81.127	ARRA - Energy Efficient Appliance Rebate Program		282,383	626,060	908,443	908,443	--
81.128	ARRA - Energy Efficiency & Conservation Block Grant Program		208,399	2,314,784	2,523,183	2,523,183	--

The accompanying notes are an integral part of this schedule.

81.XXX	Other Department of Energy Programs						
	11 93	582,084	--	582,084	--	582,084	
	12 41	334,032	--	334,032	--	334,032	
	12 48	59,746	--	59,746	(2,409)	62,155	
	12 67	823,090	--	823,090	(1,538)	824,628	
	12 78	124,433	--	124,433	(1,169)	125,602	
	12 79	220,557	--	220,557	(7,012)	227,569	
	1984 025 00	292,140	--	292,140	292,140	--	
	1986 050 00	1,198,984	--	1,198,984	1,198,984	--	
	1987 100 02	253,217	--	253,217	253,217	--	
	1988 053 05	8,771	--	8,771	8,771	--	
	1988 053 08	110,599	--	110,599	110,599	--	
	1989 035 00	883,190	--	883,190	883,190	--	
	1990 005 00	497,340	--	497,340	497,340	--	
	1992 026 04	873,789	--	873,789	873,789	--	
	1993 066 00	8,564	--	8,564	8,564	--	
	1994 042 00	306,865	--	306,865	306,865	--	
	1996 02 00	16,460	--	16,460	--	16,460	
	2004 002 00	66,132	--	66,132	66,132	--	
	2007 404 00	343,619	--	343,619	343,619	--	
	2008 718 00	246,724	--	246,724	246,724	--	
	2010 035 00	351,311	--	351,311	351,311	--	
	2011 004 00	13,556	--	13,556	13,556	--	
	2012 002 00	109,027	--	109,027	109,027	--	
	38610	1,500	--	1,500	1,500	--	
	405 009	(1,634)	--	(1,634)	--	(1,634)	
	44552	46,295	785,936	832,231	832,231	--	
	54086	323,284	--	323,284	323,284	--	
	54532	125,361	--	125,361	125,361	--	
	54581	14,105	--	14,105	14,105	--	
	54606 1988 053 04	369,680	--	369,680	369,680	--	
	54768 1993 040 00	260,058	--	260,058	260,058	--	
	54773 1988 053 08	134,240	--	134,240	134,240	--	
	54776 2007 402 00	82,214	--	82,214	82,214	--	
	54833 1993 060 00	709,382	--	709,382	709,382	--	
	54926 1998 016 00	569,935	--	569,935	569,935	--	
	55039 2000 021 00	63,117	--	63,117	63,117	--	
	55089 2007 404 00	199,242	--	199,242	199,242	--	
	55329 1989 024 01	358,698	--	358,698	358,698	--	
	55509 1996 040 00	24,380	--	24,380	24,380	--	
	55546 1982 013 02	179,060	--	179,060	179,060	--	
	55600 1998 007 04	164,394	--	164,394	164,394	--	
	56008 1998 016 00	298,739	--	298,739	298,739	--	
	56036 2011 004 00	99,615	--	99,615	99,615	--	
	56303	35,518	--	35,518	35,518	--	
	56395 1993 066 00	898,077	--	898,077	898,077	--	

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, 2012 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
		56429 1984 021 00	473,059	--	473,059	473,059	--
		56484 2011 004 00	614,449	--	614,449	614,449	--
		56584 2011 006 00	109,249	--	109,249	109,249	--
		68396-02	29,823	--	29,823	--	29,823
		C - J1441A	16,000	--	16,000	--	16,000
		IGA DATE 1 10 2011	128,619	--	128,619	--	128,619
81.XXX	Total Other Department of Energy Programs		\$ 14,050,689	\$ 785,936	\$ 14,836,625	\$ 12,491,287	\$ 2,345,338
Total	Department of Energy		\$ 26,671,661	\$ 37,778,433	\$ 64,450,094	\$ 61,838,747	\$ 2,611,347
Department of Education							
84.002	Adult Education_Basic Grants to States		\$ 860,928	\$ 4,864,749	\$ 5,725,677	\$ 5,725,677	\$ --
84.011	Migrant Education_State Grant Program		1,368,313	9,281,256	10,649,569	10,649,569	--
84.013	Title I State Agency Program for Neglected and Delinquent Children and Youth		177,423	1,141,589	1,319,012	1,319,012	--
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		736,679	--	736,679	736,679	--
84.048	Career and Technical Education_Basic Grants to States		2,262,116	12,243,535	14,505,651	14,505,651	--
84.116	Fund for the Improvement of Postsecondary Education		443,293	4,627	447,920	396,738	51,182
84.129	Rehabilitation Long_Term Training		545,388	--	545,388	545,388	--
84.141	Migrant Education_High School Equivalency Program		455,963	--	455,963	455,963	--
84.144	Migrant Education_Coordination Program		24,939	--	24,939	24,939	--
84.160	Training Interpreters for Individuals who are Deaf and Individuals who are Deaf-Blind		161,609	148,289	309,898	309,898	--
84.184	Safe and Drug-Free Schools and Communities_National Programs		215,382	--	215,382	176,557	38,825
84.185	Byrd Honors Scholarships		86,427	--	86,427	86,427	--
84.186	Safe and Drug-Free Schools and Communities_State Grants		47,842	523,177	571,019	571,019	--
84.187	Supported Employment Services for Individuals with the Most Significant Disabilities		139,501	--	139,501	139,501	--
84.195	Bilingual Education Professional Development		202,525	--	202,525	202,525	--
84.213	Even Start_State Educational Agencies		16,752	202,719	219,471	219,471	--
84.224	Assistive Technology		246,258	218,126	464,384	404,540	59,844
84.235	Rehabilitation Services Demonstration and Training Programs		312,881	--	312,881	312,881	--
84.243	Tech-Prep Education		--	80,399	80,399	80,399	--
84.265	Rehabilitation Training_State Vocational Rehabilitation Unit In_Service Training		59,069	--	59,069	59,069	--
84.282	Charter Schools		30,864	3,137,557	3,168,421	3,168,421	--
84.287	Twenty-First Century Community Learning Centers		641,480	10,415,972	11,057,452	11,057,452	--
84.299	Indian Education-Special Programs for Indian Children		751,640	--	751,640	751,640	--
84.305	Education Research, Development and Dissemination		51,864	--	51,864	51,864	--

The accompanying notes are an integral part of this schedule.

84.323	Special Education - State Personnel Development	474,094	400,870	874,964	851,598	23,366
84.324	Research in Special Education	590,489	598,142	1,188,631	1,141,072	47,559
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	3,054,955	--	3,054,955	3,007,747	47,208
84.326	Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	3,953,195	1,920,777	5,873,972	5,764,108	109,864
84.330	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)	254,945	--	254,945	254,945	--
84.331	Grants to States for Workplace and Community Transition Training for Incarcerated Individuals	77,458	--	77,458	77,458	--
84.333	Demonstration Projects to Support Postsecondary Faculty, Staff, and Administrations in Educating Students with Disabilities	224,430	--	224,430	224,430	--
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	2,539,325	691,955	3,231,280	3,231,280	--
84.335	Child Care Access Means Parents in School	195,701	--	195,701	195,701	--
84.350	Transition to Teaching	204,777	--	204,777	204,777	--
84.358	Rural Education	70,338	988,609	1,058,947	1,058,947	--
84.365	English Language Acquisition State Grants	417,949	8,195,463	8,613,412	8,613,412	--
84.366	Mathematics and Science Partnerships	70,956	689,292	760,248	760,248	--
84.367	Improving Teacher Quality State Grants	1,062,197	25,868,702	26,930,899	26,930,899	--
84.369	Grants for State Assessments and Related Activities	6,314,655	--	6,314,655	6,314,655	--
84.371	Striving Readers	70,542	--	70,542	70,542	--
84.378	College Access Challenge Grant Program	1,042,098	822,268	1,864,366	1,864,366	--
84.410	Education Jobs Fund	--	16,748,245	16,748,245	16,748,245	--
84.928	National Writing Project	48,893	--	48,893	--	48,893
84.XXX	Other Department of Education Programs					
	00055190	39,112	--	39,112	39,112	--
	ED08CO0071	142,428	--	142,428	142,428	--
	XCESSED03CO0078	33,824	--	33,824	33,824	--
84.XXX	Total Other Department of Education Programs	\$ 215,364	\$ --	\$ 215,364	\$ 215,364	\$ --
Total Department of Education		\$ 30,721,497	\$ 99,186,318	\$ 129,907,815	\$ 129,481,074	\$ 426,741
National Archives and Records Administration						
89.003	National Historical Publications and Records Grants	\$ 104,338	\$ --	\$ 104,338	\$ 104,338	\$ --
Total National Archives and Records Administration		\$ 104,338	\$ --	\$ 104,338	\$ 104,338	\$ --
Elections Assistance Commission						
90.401	Help America Vote Act Requirements Payments	\$ 1,823,575	\$ --	\$ 1,823,575	\$ 1,823,575	\$ --
Total Elections Assistance Commission		\$ 1,823,575	\$ --	\$ 1,823,575	\$ 1,823,575	\$ --
United States Institute of Peace						
91.001	Annual Grant Competition	\$ 15,703	\$ --	\$ 15,703	\$ 15,703	\$ --
Total United States Institute of Peace		\$ 15,703	\$ --	\$ 15,703	\$ 15,703	\$ --
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	\$ 130	\$ 59,692	\$ 59,822	\$ 59,822	\$ --

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, 2012 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
93.042	Special Programs for the Aging Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals		305,836	--	305,836	305,836	--
93.043	Special Programs for the Aging Title III, Part D_Disease Prevention and Health Promotion Services		--	229,670	229,670	229,670	--
93.048	Special Programs for the Aging Title IV and Title II_Discretionary Projects		355,546	415,992	771,538	771,538	--
93.051	Alzheimer's Disease Demonstration Grants to States		44,620	209,360	253,980	253,980	--
93.052	National Family Caregiver Support, Title III, Part E		229,502	1,711,714	1,941,216	1,941,216	--
93.063	Centers for Genomics and Public Health		9,321	--	9,321	--	9,321
93.065	Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure		14,562	--	14,562	--	14,562
93.069	Public Health Emergency Preparedness		8,543,328	4,216,894	12,760,222	12,760,222	--
93.070	Environmental Public Health and Emergency Response		1,113,586	145,018	1,258,604	1,258,604	--
93.086	Healthy Marriage Promotion and Responsible Fatherhood Grants		9,067	--	9,067	--	9,067
93.089	Emergency System for Advance Registration of Volunteer Health Professionals		218,605	5,522	224,127	224,127	--
93.090	ARRA - Guardianship Assistance		(399)	--	(399)	(399)	--
93.090	Guardianship Assistance		4,264,969	--	4,264,969	4,264,969	--
93.092	Affordable Care Act (ACA) Personal Responsibility Education Program		201,661	230,266	431,927	431,927	--
93.103	Food and Drug Administration_Research		111,968	--	111,968	111,968	--
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)		145,068	--	145,068	--	145,068
93.110	Maternal and Child Health Federal Consolidated Programs		265,813	--	265,813	265,813	--
93.116	Project Grants and Cooperative Agreements for Tuberculosis Control Programs		568,712	186,695	755,407	755,407	--
93.127	Emergency Medical Services for Children		202,770	--	202,770	199,770	3,000
93.130	Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices		303,073	--	303,073	303,073	--
93.136	Injury Prevention and Control Research and State and Community Based Programs		813,738	336,500	1,150,238	1,150,238	--
93.150	Projects for Assistance in Transition from Homelessness (PATH)		23,108	572,102	595,210	595,210	--
93.161	Health Program for Toxic Substances and Disease Registry		161,227	--	161,227	161,227	--
93.197	Childhood Lead Poisoning Prevention Projects_State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children		(337)	--	(337)	(337)	--
93.204	Surveillance of Hazardous Substance Emergency Events		164,697	--	164,697	164,697	--
93.217	Family Planning_Services		731,310	2,411,414	3,142,724	3,142,724	--
93.226	Research on Healthcare Costs, Quality and Outcomes		137,642	--	137,642	137,642	--
93.235	Affordable Care Act (ACA) Abstinence Education Program		438,240	(449)	437,791	437,791	--

The accompanying notes are an integral part of this schedule.

93.236	Grants to States to Support Oral Health Workforce Activities	244,353	53,000	297,353	297,353	--
93.240	State Capacity Building	352,088	--	352,088	352,088	--
93.241	State Rural Hospital Flexibility Program	23,000	--	23,000	1,000	22,000
93.242	Mental Health Research Grants	6,892	--	6,892	--	6,892
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	1,118,765	3,708,118	4,826,883	4,826,883	--
93.249	Public Health Training Centers Program	20,000	--	20,000	20,000	--
93.251	Universal Newborn Hearing Screening	243,221	--	243,221	243,221	--
93.256	State Health Access Program	4,652,648	--	4,652,648	4,652,648	--
93.262	Occupational Safety and Health Program	191,755	86,064	277,819	277,819	--
93.270	Adult Viral Hepatitis Prevention and Control	218,036	99,097	317,133	317,133	--
93.275	Substance Abuse and Mental Health Services-Access to Recovery	3,806,750	--	3,806,750	3,806,750	--
93.279	Drug Abuse and Addiction Research Programs	121	--	121	121	--
93.283	The Affordable Care Act: Centers for Disease Control and Prevention Investigations and Technical Assistance	10,044,104	1,124,267	11,168,371	11,163,020	5,351
93.296	State Partnership Grant Program to Improve Minority Health	25,016	--	25,016	25,016	--
93.414	ARRA - State Primary Care Offices	83,176	--	83,176	83,176	--
93.500	Pregnancy Assistance Fund Program	196,721	782,657	979,378	979,378	--
93.505	Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	591,247	1,292,160	1,883,407	1,883,407	--
93.507	PPHF 2012 National Public Health Improvement Initiative	907,246	488,365	1,395,611	1,395,611	--
93.511	Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review	1,053,585	--	1,053,585	1,053,585	--
93.517	Affordable Care Act – Aging and Disability Resource Center	116,710	163,802	280,512	280,512	--
93.518	Affordable Care Act - Medicare Improvements for Patients and Providers	83,038	--	83,038	83,038	--
93.519	Affordable Care Act (ACA) – Consumer Assistance Program Grants	171,300	--	171,300	171,300	--
93.520	Centers for Disease Control and Prevention - Affordable Care Act (ACA) - Communities Putting Prevention to Work	74	--	74	74	--
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; PPHF	1,042,230	39,624	1,081,854	1,081,854	--
93.525	State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	12,636,829	--	12,636,829	12,636,829	--
93.538	Affordable Care Act - National Environmental Public Health Tracking Program-Network Implementation	1,211,310	--	1,211,310	1,211,310	--
93.539	PPHF 2012 - Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance	51,559	--	51,559	51,559	--
93.544	The Patient Protection and Affordable Care Act of 2010 (ACA) Authorizes Coordinated Chronic Disease Prevention and Health Promotion Program	141,014	--	141,014	141,014	--
93.556	Promoting Safe and Stable Families	3,107,071	544,193	3,651,264	3,651,264	--
93.563	Child Support Enforcement	23,453,518	8,481,192	31,934,710	31,934,710	--
93.566	Refugee and Entrant Assistance_State Administered Programs	2,464,092	--	2,464,092	2,464,092	--

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, 2012 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
93.568	Low-Income Home Energy Assistance		594,307	35,895,839	36,490,146	36,490,146	--
93.570	Community Services Block Grant_Discretionary Awards		21,688	--	21,688	--	21,688
93.576	Refugee and Entrant Assistance_Discretionary Grants		575,477	--	575,477	575,477	--
93.579	U.S. Repatriation Program		(2,944)	--	(2,944)	(2,944)	--
93.584	Refugee and Entrant Assistance_Targeted Assistance Grants		489,847	--	489,847	489,847	--
93.586	State Court Improvement Program		708,204	--	708,204	708,204	--
93.587	Promote the Survival and Continuing Vitality of Native American Languages		23,561	--	23,561	--	23,561
93.590	Community-Based Child Abuse Prevention Grants		261,686	--	261,686	261,686	--
93.597	Grants to States for Access and Visitation Programs		62,362	37,211	99,573	99,573	--
93.599	Chafee Education and Training Vouchers Program (ETV)		847,167	--	847,167	847,167	--
93.603	Adoption Incentive Payments		354,270	--	354,270	354,270	--
93.612	Native American Programs		(69)	--	(69)	--	(69)
93.617	Voting Access for Individuals with Disabilities_Grants to States		237,666	--	237,666	237,666	--
93.630	Developmental Disabilities Basic Support and Advocacy Grants		737,840	--	737,840	737,840	--
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		461,531	--	461,531	461,531	--
93.643	Children's Justice Grants to States		304,824	--	304,824	304,824	--
93.645	Stephanie Tubbs Jones Child Welfare Services Program		3,965,376	--	3,965,376	3,965,376	--
93.648	Child Welfare Research Training or Demonstration		1,105,184	--	1,105,184	--	1,105,184
93.652	Adoption Opportunities		59,100	--	59,100	--	59,100
93.658	ARRA - Foster Care_Title IV-E		(107,049)	--	(107,049)	(107,049)	--
93.658	Foster Care_Title IV-E		77,572,369	400,170	77,972,539	77,972,539	--
93.659	ARRA - Adoption Assistance		95,519	--	95,519	95,519	--
93.659	Adoption Assistance		35,209,690	--	35,209,690	35,209,690	--
93.667	Social Services Block Grant		19,203,065	3,335,679	22,538,744	22,538,744	--
93.669	Child Abuse and Neglect State Grants		249,200	--	249,200	249,200	--
93.671	Family Violence Prevention and Services/Grants for Battered Women's Shelters_Grants to States and Indian Tribes		5,835	1,389,458	1,395,293	1,395,293	--
93.674	Chafee Foster Care Independence Program		3,086,089	--	3,086,089	3,086,089	--
93.701	ARRA - Trans-NIH Recovery Act Research Support		21,334	--	21,334	--	21,334
93.702	ARRA - NCCR Recovery Act Construction Support		589,059	--	589,059	589,059	--
93.717	ARRA - Preventing Healthcare-Associated Infections		262,214	34,255	296,469	296,469	--
93.719	ARRA - State Grants to Promote Health Information Technology		4,482,091	--	4,482,091	4,482,091	--
93.723	ARRA - Prevention and Wellness_State, Territories and Pacific Islands		2,950,430	--	2,950,430	2,950,430	--
93.724	ARRA - Prevention and Wellness_Communities Putting Prevention to Work Funding Opportunities Announcement (FOA)		52,097	--	52,097	52,097	--
93.725	ARRA - Communities Putting Prevention to Work_Chronic Disease Self-Management Program		62,681	228,845	291,526	291,526	--

The accompanying notes are an integral part of this schedule.

93.767	Children's Health Insurance Program	150,661,665	--	150,661,665	150,657,521	4,144
93.768	Medicaid Infrastructure Grants to Support the Competitive Employment of People with Disabilities	875,226	--	875,226	875,226	--
93.779	Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	2,178,071	747,277	2,925,348	2,925,348	--
93.793	Medicaid Transformation Grants	(290,777)	--	(290,777)	(290,777)	--
93.859	Biomedical Research and Research Training	55,430	--	55,430	55,430	--
93.887	Health Care and Other Facilities	199,986	--	199,986	199,986	--
93.889	National Bioterrorism Hospital Preparedness Program	2,828,024	1,804,548	4,632,572	4,632,572	--
93.917	HIV Care Formula Grants	6,718,646	1,428,881	8,147,527	8,147,527	--
93.928	Special Projects of National Significance	(283,146)	--	(283,146)	(283,146)	--
93.938	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	185,096	--	185,096	185,096	--
93.940	HIV Prevention Activities - Health Department Based	1,312,784	1,705,160	3,017,944	3,017,944	--
93.944	Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	732,975	251,672	984,647	984,647	--
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	233,255	20,000	253,255	253,255	--
93.958	Block Grants for Community Mental Health Services	865,388	3,676,109	4,541,497	4,541,497	--
93.959	Block Grants for Prevention and Treatment of Substance Abuse	949,859	22,563,303	23,513,162	23,513,162	--
93.969	PPHF-2012 Geriatric Education Centers	81,936	--	81,936	--	81,936
93.977	Preventive Health Services_Sexually Transmitted Diseases Control Grants	709,052	--	709,052	709,052	--
93.991	Preventative Health and Health Services Block Grant	558,940	93,362	652,302	652,302	--
93.994	Maternal and Child Health Services Block Grant to the States	3,107,509	3,611,658	6,719,167	6,719,167	--
93.XXX	Other Department of Health and Human Services Programs					
	D - 271220	(226)	--	(226)	--	(226)
	HHSM500201100039C	641,326	--	641,326	641,326	--
93.XXX	Total Other Department of Health and Human Services Programs	\$ 641,100	\$ --	\$ 641,100	\$ 641,326	\$ (226)
Total Department of Health and Human Services		\$ 414,497,552	\$ 104,816,356	\$ 519,313,908	\$ 517,781,995	\$ 1,531,913
Corporation For National and Community Service						
94.003	State Commissions	\$ 189,855	\$ 1,874	\$ 191,729	\$ 191,729	\$ --
94.004	Learn and Serve America_School and Community Based Programs	8,589	--	8,589	8,589	--
94.005	Learn and Serve America_Higher Education	38	--	38	--	38
94.006	Americorps	667,502	2,069,500	2,737,002	2,737,002	--
94.007	Program Development and Innovation Grants	40,457	--	40,457	40,457	--
94.009	Training and Technical Assistance	53,257	16,666	69,923	69,923	--
94.XXX	Other Corporation for National and Community Service Programs					
	09KSPOR001	22,749	68,184	90,933	90,933	--
94.XXX	Total Other Corporation for National and Community Service Programs	\$ 22,749	\$ 68,184	\$ 90,933	\$ 90,933	\$ --
Total Corporation For National and Community Service		\$ 982,447	\$ 2,156,224	\$ 3,138,671	\$ 3,138,633	\$ 38

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, 2012 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
Office of National Drug Control Policy Reauthorization Act of 2006							
95.001	High Intensity Drug Trafficking Areas Program		\$ 1,685,732	\$ 1,184,732	\$ 2,870,464	\$ 2,870,464	\$ --
Total	Office of National Drug Control Policy Reauthorization Act of 2006		\$ 1,685,732	\$ 1,184,732	\$ 2,870,464	\$ 2,870,464	\$ --
Social Security Administration							
96.008	Social Security Work Incentives Planning and Assistance Program		\$ 17,259	\$ --	\$ 17,259	\$ 17,259	\$ --
Total	Social Security Administration		\$ 17,259	\$ --	\$ 17,259	\$ 17,259	\$ --
Department of Homeland Security							
97.001	Pilot Demonstration or Earmarked Projects		\$ 215,111	\$ 152,780	\$ 367,891	\$ 367,891	\$ --
97.005	State and Local Homeland Security National Training Program		103,072	--	103,072	103,072	--
97.007	Homeland Security Preparedness Technical Assistance Program		147,606	--	147,606	147,606	--
97.012	Boating Safety Financial Assistance		32,393	1,026,642	1,059,035	1,059,035	--
97.023	Community Assistance Program_State Support Services Element (CAP-SSSE)		183,765	--	183,765	183,765	--
97.029	Flood Mitigation Assistance		12,054,944	290,366	12,345,310	12,345,310	--
97.036	Disaster Grants_Public Assistance (Presidentially Declared Disasters)		534,531	10,503,697	11,038,228	11,038,228	--
97.039	Hazard Mitigation Grant		1,737,369	2,115,407	3,852,776	3,852,776	--
97.040	Chemical Stockpile Emergency Preparedness Program		8,319,652	814,617	9,134,269	9,134,269	--
97.041	National Dam Safety Program		130,539	--	130,539	130,539	--
97.042	Emergency Management Performance Grants		621,746	3,929,902	4,551,648	4,551,648	--
97.043	State Fire Training Systems Grants		4,788	--	4,788	4,788	--
97.044	Assistance to Firefighters Grant		323,559	--	323,559	323,559	--
97.045	Cooperating Technical Partners		531,977	--	531,977	531,977	--
97.046	Fire Management Assistance Grant		--	12,496	12,496	12,496	--
97.047	Pre-Disaster Mitigation		(1,939)	2,253,614	2,251,675	2,251,675	--
97.055	Interoperable Emergency Communications		878	--	878	878	--
97.070	Map Modernization Management Support		128,017	--	128,017	128,017	--
97.074	Law Enforcement Terrorism Prevention Program (LETPP)		--	18,782	18,782	18,782	--
97.075	Rail and Transit Security Grant Program		--	484,810	484,810	484,810	--
97.078	Buffer Zone Protection Program (BZPP)		--	653,336	653,336	653,336	--
97.082	Earthquake Consortium		50,705	--	50,705	50,705	--
97.089	Driver's License Security Grant Program		898,360	--	898,360	898,360	--
97.103	Degrees at a Distance Program		6,164	--	6,164	6,164	--
Total	Department of Homeland Security		\$ 26,023,237	\$ 22,256,449	\$ 48,279,686	\$ 48,279,686	\$ --
United States Agency for International Development							
98.012	USAID Development Partnerships for University Cooperation and Development		\$ (458)	\$ --	\$ (458)	\$ --	\$ (458)

The accompanying notes are an integral part of this schedule.

98.XXX	Other USAID Programs								
		0770-SO11-61	15,336	20,620	35,956	--	35,956		
		10140	166,933	--	166,933	--	166,933		
		11-425	39,819	--	39,819	--	39,819		
98.XXX	Total Other USAID Programs		\$ 222,088	\$ 20,620	\$ 242,708	\$ --	\$ 242,708		
Total	United States Agency for International Development		\$ 221,630	\$ 20,620	\$ 242,250	\$ --	\$ 242,250		
SNAP Cluster									
10.551	ARRA - Supplemental Nutrition Assistance Program		\$ 8,772,777	\$ --	\$ 8,772,777	\$ 8,772,777	\$ --		
10.551	Supplemental Nutrition Assistance Program		1,328,347,217	--	1,328,347,217	1,328,347,217	--		
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program		70,388,938	--	70,388,938	70,388,938	--		
Total	SNAP Cluster		\$ 1,407,508,932	\$ --	\$ 1,407,508,932	\$ 1,407,508,932	\$ --		
Child Nutrition Cluster									
10.553	School Breakfast Program		\$ 405,241	\$ 32,778,534	\$ 33,183,775	\$ 33,183,775	\$ --		
10.555	National School Lunch Program		713,643	110,231,322	110,944,965	110,944,965	--		
10.556	Special Milk Program for Children		--	128,949	128,949	128,949	--		
10.559	Summer Food Service Program for Children		463,094	5,525,044	5,988,138	5,988,138	--		
Total	Child Nutrition Cluster		\$ 1,581,978	\$ 148,663,849	\$ 150,245,827	\$ 150,245,827	\$ --		
Emergency Food Assistance Cluster									
10.568	Emergency Food Assistance Program (Administrative Costs)		\$ 85,874	\$ 593,910	\$ 679,784	\$ 679,784	\$ --		
10.569	Emergency Food Assistance Program (Food Commodities)		--	5,229,716	5,229,716	5,229,716	--		
Total	Emergency Food Assistance Cluster		\$ 85,874	\$ 5,823,626	\$ 5,909,500	\$ 5,909,500	\$ --		
Schools and Roads Cluster									
10.665	Schools and Roads_Grants to States		\$ 969,620	\$ 64,259,805	\$ 65,229,425	\$ 64,682,690	\$ 546,735		
Total	Schools and Roads Cluster		\$ 969,620	\$ 64,259,805	\$ 65,229,425	\$ 64,682,690	\$ 546,735		
Economic Development Cluster									
11.307	Economic Adjustment Assistance		\$ 1,260,083	\$ --	\$ 1,260,083	\$ 1,260,083	\$ --		
Total	Economic Development Cluster		\$ 1,260,083	\$ --	\$ 1,260,083	\$ 1,260,083	\$ --		
CDBG - State Administered CDBG Cluster									
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii		\$ 565,251	\$ 11,600,254	\$ 12,165,505	\$ 12,165,505	\$ --		
14.255	ARRA - Community Development Block Grant/State's program and Non-Entitlement Grants in Hawaii (Recovery Act Funded)		74,536	204,575	279,111	279,111	--		
Total	CDBG - State Administered CDBG Cluster		\$ 639,787	\$ 11,804,829	\$ 12,444,616	\$ 12,444,616	\$ --		
Fish and Wildlife Cluster									
15.605	Sport Fish Restoration Program		\$ 6,232,686	\$ --	\$ 6,232,686	\$ 6,232,686	\$ --		
15.611	Wildlife Restoration and Basic Hunter Education		7,301,706	2,031	7,303,737	7,303,737	--		
Total	Fish and Wildlife Cluster		\$ 13,534,392	\$ 2,031	\$ 13,536,423	\$ 13,536,423	\$ --		

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, 2012 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
JAG Program Cluster							
16.738	Edward Byrne Memorial Justice Assistance Grant Program		\$ 233,611	\$ 3,583,852	\$ 3,817,463	\$ 3,817,463	\$ --
16.803	ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program_Grants to States and Territories		530,119	2,729,124	3,259,243	3,259,243	--
16.803	Edward Byrne Memorial Justice Assistance Grant (JAG) Program_Grants to States and Territories		347,097	--	347,097	(6)	347,103
Total JAG Program Cluster			\$ 1,110,827	\$ 6,312,976	\$ 7,423,803	\$ 7,076,700	\$ 347,103
Employment Service Cluster							
17.207	Employment Service/Wagner-Peyser Funded Activities		\$ 13,344,557	\$ --	\$ 13,344,557	\$ 13,344,557	\$ --
17.801	Disabled Veterans' Outreach Program (DVOP)		1,691,796	--	1,691,796	1,691,796	--
17.804	Local Veterans' Employment Representative Program		1,112,468	--	1,112,468	1,112,468	--
Total Employment Service Cluster			\$ 16,148,821	\$ --	\$ 16,148,821	\$ 16,148,821	\$ --
WIA Cluster							
17.258	WIA Adult Program		\$ 1,036,107	\$ 9,627,996	\$ 10,664,103	\$ 10,664,103	\$ --
17.259	ARRA - WIA Youth Activities		14,667	--	14,667	14,667	--
17.259	WIA Youth Activities		363,712	10,431,241	10,794,953	10,794,953	--
17.260	ARRA - WIA Dislocated Workers		61,014	2,331,418	2,392,432	2,392,432	--
17.260	WIA Dislocated Workers		227,969	445,447	673,416	673,416	--
17.278	WIA Dislocated Worker Formula Grants		1,998,232	12,664,566	14,662,798	14,662,798	--
Total WIA Cluster			\$ 3,701,701	\$ 35,500,668	\$ 39,202,369	\$ 39,202,369	\$ --
Highway Planning and Construction Cluster							
20.205	ARRA - Highway Planning and Construction		\$ 14,969,682	\$ 3,886,868	\$ 18,856,550	\$ 18,856,550	\$ --
20.205	Highway Planning and Construction		468,910,942	33,421,638	502,332,580	501,854,805	477,775
20.219	Recreational Trails Program		137,585	1,008,291	1,145,876	1,145,876	--
Total Highway Planning and Construction Cluster			\$ 484,018,209	\$ 38,316,797	\$ 522,335,006	\$ 521,857,231	\$ 477,775
Federal Transit Cluster							
20.500	Federal Transit Capital Investment Grants		\$ --	\$ 444,568	\$ 444,568	\$ 444,568	\$ --
Total Federal Transit Cluster			\$ --	\$ 444,568	\$ 444,568	\$ 444,568	\$ --

The accompanying notes are an integral part of this schedule.

Highway Safety Cluster

20.600	State and Community Highway Safety	\$ 2,411,870	\$ 1,130,403	\$ 3,542,273	\$ 3,457,153	\$ 85,120
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants I	875,552	884,820	1,760,372	1,636,627	123,745
20.602	Occupant Protection Incentive Grants	40,277	296,478	336,755	296,478	40,277
20.609	Safety Belt Performance Grants	237,526	170,224	407,750	374,849	32,901
20.612	Incentive Grant Program to Increase Motorcyclist Safety	30,626	--	30,626	30,626	--
20.613	Child Safety and Child Booster Seats Incentive Grants	1,992	200,305	202,297	202,297	--
Total Highway Safety Cluster		\$ 3,597,843	\$ 2,682,230	\$ 6,280,073	\$ 5,998,030	\$ 282,043

Transit Services Programs Cluster

20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities	\$ 265,036	\$ 11,962,677	\$ 12,227,713	\$ 12,227,713	\$ --
20.516	Job Access_Reverse Commute	4,458	785,078	789,536	789,536	--
20.521	New Freedom Program	5,298	289,798	295,096	295,096	--
Total Transit Services Programs Cluster		\$ 274,792	\$ 13,037,553	\$ 13,312,345	\$ 13,312,345	\$ --

Title I, Part A Cluster

84.010	Title I Grants to Local Educational Agencies	\$ 2,096,914	\$ 157,938,505	\$ 160,035,419	\$ 160,035,419	\$ --
84.389	ARRA - Title I - Grants to Local Educational Agencies	188,314	868,402	1,056,716	1,056,716	--
Total Title I, Part A Cluster		\$ 2,285,228	\$ 158,806,907	\$ 161,092,135	\$ 161,092,135	\$ --

Special Education Cluster (IDEA)

84.027	Special Education_Grants to States	\$ 7,463,894	\$ 122,097,020	\$ 129,560,914	\$ 129,539,970	\$ 20,944
84.173	Special Education_Preschool Grants	8,123,799	1,726,049	9,849,848	1,919,942	7,929,906
84.391	ARRA - Special Education Grants to States	348,482	6,413,996	6,762,478	6,557,710	204,768
84.392	ARRA - Special Education - Preschool Grants	106,237	1,149,683	1,255,920	1,149,683	106,237
Total Special Education Cluster (IDEA)		\$ 16,042,412	\$ 131,386,748	\$ 147,429,160	\$ 139,167,305	\$ 8,261,855

TRIO Cluster

84.042	TRIO_Student Support Services	\$ 1,692,377	\$ --	\$ 1,692,377	\$ 1,692,377	\$ --
84.044	TRIO_Talent Search	326,464	--	326,464	326,464	--
84.047	TRIO_Upward Bound	665,370	--	665,370	665,370	--
84.217	TRIO_McNair Post_Baccalaureate Achievement	692,936	--	692,936	692,936	--
Total TRIO Cluster		\$ 3,377,147	\$ --	\$ 3,377,147	\$ 3,377,147	\$ --

Vocational Rehabilitation Cluster

84.126	Rehabilitation Services_Vocational Rehabilitation Grants to States	\$ 36,289,329	\$ --	\$ 36,289,329	\$ 36,289,329	\$ --
84.390	ARRA - Rehabilitation Services_Vocational Rehabilitation Grants to States	2,412,252	--	2,412,252	2,412,252	--
84.390	Rehabilitation Services_Vocational Rehabilitation Grants to States	(4,362)	--	(4,362)	(4,362)	--
Total Vocational Rehabilitation Cluster		\$ 38,697,219	\$ --	\$ 38,697,219	\$ 38,697,219	\$ --

Early Intervention Services (IDEA) Cluster

84.181	Special Education_Grants for Infants and Families	\$ 160,998	\$ 2,509,213	\$ 2,670,211	\$ 2,717,727	\$ (47,516)
84.393	ARRA - Special Education - Grants for Infants and Families	173,372	835,369	1,008,741	835,369	173,372
Total Early Intervention Services (IDEA) Cluster		\$ 334,370	\$ 3,344,582	\$ 3,678,952	\$ 3,553,096	\$ 125,856

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, 2012 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
Education of Homeless Children and Youth Cluster							
84.196	Education for Homeless Children and Youth		\$ 215,290	\$ 420,934	\$ 636,224	\$ 636,224	\$ --
84.387	ARRA - Education for Homeless Children and Youth		--	34,228	34,228	34,228	--
Total	Education of Homeless Children and Youth Cluster		\$ 215,290	\$ 455,162	\$ 670,452	\$ 670,452	\$ --
Educational Technology State Grants Cluster							
84.318	Education Technology State Grants		\$ 20,361	\$ 1,672,583	\$ 1,692,944	\$ 1,692,944	\$ --
84.386	ARRA - Education Technology State Grants		161,455	1,244,899	1,406,354	1,406,354	--
Total	Educational Technology State Grants Cluster		\$ 181,816	\$ 2,917,482	\$ 3,099,298	\$ 3,099,298	\$ --
Statewide Data Systems Cluster							
84.372	Statewide Data Systems		\$ 988,934	\$ 175,000	\$ 1,163,934	\$ 1,163,934	\$ --
84.384	ARRA - Statewide Data Systems		1,315,991	--	1,315,991	1,315,991	--
84.384	Statewide Data Systems		92,450	--	92,450	92,450	--
Total	Statewide Data Systems Cluster		\$ 2,397,375	\$ 175,000	\$ 2,572,375	\$ 2,572,375	\$ --
School Improvement Grants Cluster							
84.377	School Improvement Grants		\$ 428,788	\$ 3,992,087	\$ 4,420,875	\$ 4,420,875	\$ --
84.388	ARRA - School Improvement Grants		293,123	11,695,480	11,988,603	11,988,603	--
Total	School Improvement Grants Cluster		\$ 721,911	\$ 15,687,567	\$ 16,409,478	\$ 16,409,478	\$ --
State Fiscal Stabilization Fund Cluster							
84.394	ARRA - State Fiscal Stabilization Fund - Education State Grants		\$ --	\$ 7,613,245	\$ 7,613,245	\$ 7,613,245	\$ --
Total	State Fiscal Stabilization Fund Cluster		\$ --	\$ 7,613,245	\$ 7,613,245	\$ 7,613,245	\$ --
Aging Cluster							
93.044	Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers		\$ 422,785	\$ 5,057,143	\$ 5,479,928	\$ 5,479,928	\$ --
93.045	Special Programs for the Aging_Title III, Part C_Nutrition Services		699,070	7,316,804	8,015,874	8,015,874	--
93.053	Nutrition Services Incentive Program		--	1,713,939	1,713,939	1,713,939	--
Total	Aging Cluster		\$ 1,121,855	\$ 14,087,886	\$ 15,209,741	\$ 15,209,741	\$ --
Immunization Cluster							
93.268	Immunization Cooperative Agreements		\$ 39,295,494	\$ 113,961	\$ 39,409,455	\$ 39,409,455	\$ --
93.712	ARRA - Immunization		973,749	(16,302)	957,447	957,447	--
Total	Immunization Cluster		\$ 40,269,243	\$ 97,659	\$ 40,366,902	\$ 40,366,902	\$ --
TANF Cluster							
93.558	Temporary Assistance for Needy Families		\$ 189,390,891	\$ 319,212	\$ 189,710,103	\$ 189,710,103	\$ --
Total	TANF Cluster		\$ 189,390,891	\$ 319,212	\$ 189,710,103	\$ 189,710,103	\$ --

The accompanying notes are an integral part of this schedule.

CSBG Cluster											
93.569	Community Services Block Grant	\$	246,556	\$	4,898,429	\$	5,144,985	\$	5,144,985	\$	--
Total CSBG Cluster		\$	246,556	\$	4,898,429	\$	5,144,985	\$	5,144,985	\$	--
CCDF Cluster											
93.575	Child Care and Development Block Grant	\$	21,542,281	\$	6,197,919	\$	27,740,200	\$	27,740,200	\$	--
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund		36,934,250		(125,954)		36,808,296		36,808,296		--
93.713	ARRA - Child Care and Development Block Grant		50,876		--		50,876		50,876		--
93.713	Child Care and Development Block Grant		(77)		--		(77)		(77)		--
Total CCDF Cluster		\$	58,527,330	\$	6,071,965	\$	64,599,295	\$	64,599,295	\$	--
Head Start Cluster											
93.600	Head Start	\$	1,262,802	\$	--	\$	1,262,802	\$	1,263,605	\$	(803)
93.708	ARRA - Head Start		65,488		--		65,488		65,488		--
93.708	Head Start		89,218		--		89,218		89,218		--
Total Head Start Cluster		\$	1,417,508	\$	--	\$	1,417,508	\$	1,418,311	\$	(803)
Medicaid Cluster											
93.720	ARRA - Survey and Certification Ambulatory Surgical Center Healthcare Associated Infection Prevention Initiative	\$	69,591	\$	--	\$	69,591	\$	69,591	\$	--
93.775	State Medicaid Fraud Control Units		1,200,830		--		1,200,830		1,200,830		--
93.777	State Survey and Certification of Health Care Providers and Suppliers		6,603,942		--		6,603,942		6,603,942		--
93.778	ARRA - Medical Assistance Program		52,121,676		--		52,121,676		52,121,676		--
93.778	Medical Assistance Program		3,030,988,227		517,536		3,031,505,763		3,030,892,241		613,522
Total Medicaid Cluster		\$	3,090,984,266	\$	517,536	\$	3,091,501,802	\$	3,090,888,280	\$	613,522
Disability Insurance/SSI Cluster											
96.001	Social Security_Disability Insurance	\$	28,535,162	\$	--	\$	28,535,162	\$	28,535,162	\$	--
Total Disability Insurance/SSI Cluster		\$	28,535,162	\$	--	\$	28,535,162	\$	28,535,162	\$	--
Homeland Security Cluster											
97.008	Non-Profit Security Program	\$	570,436	\$	9,322,887	\$	9,893,323	\$	9,848,832	\$	44,491
97.053	Citizens Community Resilience Innovation Challenge		32,949		209,013		241,962		241,962		--
97.071	Metropolitan Medical Response System		--		91,222		91,222		91,222		--
97.073	State Homeland Security Program (SHSP)		2,623,561		6,152,837		8,776,398		8,174,204		602,194
Total Homeland Security Cluster		\$	3,226,946	\$	15,775,959	\$	19,002,905	\$	18,356,220	\$	646,685
Independent Living State Grants Cluster											
84.169	Independent Living_State Grants	\$	455,767	\$	--	\$	455,767	\$	455,767	\$	--
84.398	ARRA - Independent Living State Grants		96,365		--		96,365		96,365		--
Total Independent Living State Grants Cluster		\$	552,132	\$	--	\$	552,132	\$	552,132	\$	--

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, 2012 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
Independent Living Services for Older Individuals Who Are Blind Cluster							
84.177	Rehabilitation Services_Independent Living Services for Older Individuals Who are Blind		\$ 507,338	\$ --	\$ 507,338	\$ 507,338	\$ --
84.399	ARRA - Independent Living Services for Older Individuals Who Are Blind		(3,131)	--	(3,131)	(3,131)	--
Total	Independent Living Services for Older Individuals Who Are Blind Cluster		\$ 504,207	\$ --	\$ 504,207	\$ 504,207	\$ --
Student Financial Assistance Programs							
84.007	Federal Supplemental Education Opportunity Grants		\$ 3,859,139	\$ --	\$ 3,859,139	\$ 3,859,139	\$ --
84.032	Federal Family Education Loans		65,460,259	--	65,460,259	65,460,259	--
84.033	Federal Work-Study Program		4,566,098	--	4,566,098	4,566,098	--
84.063	Federal Pell Grant Program		129,215,858	--	129,215,858	129,215,858	--
84.268	Federal Direct Student Loans		531,431,336	--	531,431,336	531,431,336	--
84.375	Academic Competitiveness Grants		25,082	--	25,082	25,082	--
84.376	National Science and Mathematics Access to Retain Talent (SMART) Grants		154,994	--	154,994	154,994	--
84.379	Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)		1,641,335	--	1,641,335	1,641,335	--
93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds		211,844	--	211,844	211,844	--
Total	Student Financial Assistance Programs		\$ 736,565,945	\$ --	\$ 736,565,945	\$ 736,565,945	\$ --
Research and Development Cluster							
10.001	Agricultural Research_Basic and Applied Research		\$ 2,336,881	\$ 7,438	\$ 2,344,319	\$ 2,222,894	\$ 121,425
10.025	Plant and Animal Disease, Pest Control, and Animal Care		29,430	--	29,430	29,430	--
10.170	Specialty Crop Block Grant Program - Farm Bill		113,302	--	113,302	--	113,302
10.200	Grants for Agricultural Research, Special Research Grants		1,995,022	417,716	2,412,738	1,715,507	697,231
10.202	Cooperative Forestry Research		674,396	--	674,396	674,396	--
10.203	Payments to Agricultural Experiment Stations Under the Hatch Act		3,993,218	--	3,993,218	3,993,218	--
10.206	Grants for Agricultural Research_Competitive Research Grants		1,513,600	94,439	1,608,039	1,451,073	156,966
10.207	Animal Health and Disease Research		43,463	--	43,463	43,463	--
10.210	Food and Agricultural Sciences National Needs Graduate Fellowship Grants		26,014	--	26,014	26,014	--
10.215	Sustainable Agriculture Research and Education		147,379	--	147,379	--	147,379
10.217	Higher Education Challenge Grants		34,627	--	34,627	--	34,627
10.219	Biotechnology Risk Assessment Research		201,693	12,820	214,513	214,513	--
10.225	Community Food Projects		8,652	--	8,652	--	8,652
10.250	Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations		153,212	3,596	156,808	156,808	--

The accompanying notes are an integral part of this schedule.

10.303	Integrated Programs	488,247	50,481	538,728	408,477	130,251
10.304	Homeland Security_Agricultural	56,121	--	56,121	--	56,121
10.307	Organic Agriculture Research and Extension Initiative	681,461	570,289	1,251,750	1,101,588	150,162
10.309	Specialty Crop Research Initiative	1,432,132	794,256	2,226,388	1,746,689	479,699
10.310	Agriculture and Food Research Initiative (AFRI)	3,600,854	352,787	3,953,641	2,082,250	1,871,391
10.311	Beginning Farmer and Rancher Development Program	60,295	--	60,295	--	60,295
10.320	Sun Grant Program	37,512	38,681	76,193	76,193	--
10.417	Very Low-Income Housing Repair Loans and Grants	37,628	--	37,628	37,628	--
10.450	Crop Insurance	202,252	--	202,252	202,252	--
10.455	Community Outreach and Assistance Partnership Program	34,299	--	34,299	34,299	--
10.500	Cooperative Extension Service	800,802	10,489	811,291	418,596	392,695
10.558	Child and Adult Care Food Program	4,331	--	4,331	4,331	--
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	(130,175)	130,175	--	--	--
10.652	Forestry Research	269,613	66,493	336,106	336,106	--
10.664	Cooperative Forestry Assistance	424,001	--	424,001	424,001	--
10.665	Schools and Roads_Grants to States	7,899	--	7,899	--	7,899
10.675	Urban and Community Forestry Program	123,266	--	123,266	123,266	--
10.680	Forest Health Protection	113,574	--	113,574	113,574	--
10.688	ARRA - Wildland Fire Management	2,069,079	--	2,069,079	2,069,134	(55)
10.773	Rural Business Opportunity Grants	2,154	--	2,154	--	2,154
10.783	ARRA - Rural Business Enterprise Grant (RBEG)	(1)	--	(1)	--	(1)
10.868	Rural Energy for America Program	34,207	--	34,207	34,207	--
10.902	Soil and Water Conservation	211,708	--	211,708	211,708	--
10.903	Soil Survey	20,000	--	20,000	20,000	--
10.907	Snow Survey and Water Supply Forecasting	144,918	--	144,918	144,918	--
10.912	Environmental Quality Incentives Program	130,820	--	130,820	115,146	15,674
10.921	Conservation Security Program	91,211	--	91,211	91,211	--
10.962	Cochran Fellowship Program - International Training - Foreign Participant	24,324	--	24,324	24,324	--
10.XXX	Other Department of Agriculture Programs					
	01-IE-5310-1001	783	--	783	783	--
	06-CR-11061000-043	279,414	--	279,414	279,414	--
	06-JV-11261967-076 PNW	10,604	--	10,604	10,604	--
	07-CR-11061800-018	2,292	--	2,292	2,292	--
	07-JV-11062754-491	509,603	--	509,603	509,603	--
	07-JV11242300-107	50,940	9,902	60,842	60,842	--
	07-JV-11261952-464 PNW	328	--	328	328	--
	07-JV-11261952-471 PNW	57,990	--	57,990	57,990	--
	07-JV-11261957-476 PNW	71,048	64,804	135,852	135,852	--
	07-JV-11261975-328 PNW	(3)	--	(3)	(3)	--
	07-JV-11261979-327 PNW	70,532	--	70,532	70,532	--
	07-JV-11272138-032	56,884	--	56,884	56,884	--
	08-CR-11061500-033	13,823	--	13,823	13,823	--
	08-CR-11061800-017	126	--	126	126	--
	08-JV11221633-268	2,558	--	2,558	2,558	--

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, 2012 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
		08-JV-11261951-487 PNW	92,773	--	92,773	92,773	--
		08-JV-11261952-502 PNW	29,699	--	29,699	29,699	--
		08-JV-11261953-492 PNW	34,075	--	34,075	34,075	--
		08-JV-11261967-082 PNW	1,744	--	1,744	1,744	--
		08-JV-11261967-084 PNW	13,759	--	13,759	13,759	--
		08-JV-11261975-353 PNW	10,882	--	10,882	10,882	--
		08-JV-11261979-349 PNW	51,042	--	51,042	51,042	--
		09-CA-11261951-023 PNW	14,775	--	14,775	14,775	--
		09-CA-11261952-030 PNW	119,478	--	119,478	119,478	--
		09-CA-11261953-022 PNW	308	--	308	308	--
		09-CA-11261957-037 PNW	(176)	--	(176)	(176)	--
		09-CR-11061800-035	31,918	--	31,918	31,918	--
		09-CR-11061800-039	620	--	620	620	--
		09-CR-11061800-050	4,750	--	4,750	4,750	--
		09-CS-11050650-021	181,203	--	181,203	181,203	--
		09-JV-11221611-264	21,676	--	21,676	21,676	--
		09-JV-11221636-265	3,312	--	3,312	3,312	--
		09-JV-11221636-307	2,142	--	2,142	2,142	--
		09-JV-11261935-008 PNW	6,359	--	6,359	6,359	--
		09-JV-11261952-012 PNW	188,843	--	188,843	188,843	--
		09-JV-11261952-014 PNW	250,877	--	250,877	250,877	--
		09-JV-11261952-031 PNW	13,498	--	13,498	13,498	--
		09-JV-11261952-043 PNW	2,718	--	2,718	2,718	--
		09-JV-11261952-048 PNW	69,858	--	69,858	69,858	--
		09-JV-11261952-051 PNW	17,246	--	17,246	17,246	--
		09-JV-11261952-052 PNW	17,588	--	17,588	17,588	--
		09-JV-11261952-065 PNW	97,385	--	97,385	97,385	--
		09-JV-11261953-063 PNW	37,872	--	37,872	37,872	--
		09-JV-11261955-033 PNW	2,922	--	2,922	2,922	--
		09-JV-11261955-044 PNW	72,396	--	72,396	72,396	--
		09-JV-11261955-054 PNW	8,032	--	8,032	8,032	--
		09-JV-11261955-067 PNW	42,037	--	42,037	42,037	--
		09-JV-11261967-061 PNW	6,953	--	6,953	6,953	--
		09-JV-11261975-013 PNW	16,296	--	16,296	16,296	--
		09-JV-11261975-070 PNW	19,840	--	19,840	19,840	--
		09-JV-11261976-015 PNW	132,647	--	132,647	132,647	--
		09-JV-11261979-016	(50)	--	(50)	(50)	--
		09-JV-11272138-030	20,919	--	20,919	20,919	--
		09-JV-11272162-054 PNW	24,756	--	24,756	24,756	--
		10_JV-11261957046 PNW	79,160	--	79,160	79,160	--

The accompanying notes are an integral part of this schedule.

10-7453-0774-CA	11,965	--	11,965	11,965	--
10-CR-11060200-042	8,502	--	8,502	8,502	--
10-CR-11221633-217	4,548	--	4,548	4,548	--
10-CR-11261900-009 PNW	7,810	--	7,810	7,810	--
10-CS-11132422-224	6,332	--	6,332	6,332	--
10-CS-11221632-281	290,268	--	290,268	290,268	--
10-CS-11261952-022 PNW	6,616	--	6,616	6,616	--
10-JV-11221635-242	23,047	--	23,047	23,047	--
10-JV-11242305-017	22,309	--	22,309	22,309	--
10-JV-11242306-125	48,383	--	48,383	48,383	--
10-JV-11242309-084	495	--	495	495	--
10-JV-11242309-116	42,679	--	42,679	42,679	--
10-JV-11261900-045 PNW	19,306	--	19,306	19,306	--
10-JV-11261900-058 PNW	71,689	--	71,689	71,689	--
10-JV-11261952-078	132,683	--	132,683	132,683	--
10-JV-11261952-085 PNW	19,496	--	19,496	19,496	--
10-JV-11261952-104 PNW	19,287	--	19,287	19,287	--
10-JV-11261952-105 PNW	3,048	--	3,048	3,048	--
10-JV-11261952-107 PNW	22,000	--	22,000	22,000	--
10-JV-11261953-015 PNW	26,831	--	26,831	26,831	--
10-JV-11261953-023 PNW	12,318	--	12,318	12,318	--
10-JV-11261953-035 PNW	29,857	--	29,857	29,857	--
10-JV-11261953-043 PNW	164,009	--	164,009	164,009	--
10-JV-11261953-062 PNW	14,561	--	14,561	14,561	--
10-JV-11261953-067 PNW	47,053	--	47,053	47,053	--
10-JV-1126-1953-091	27,918	--	27,918	27,918	--
10-JV-11261955-018 PNW	3,024	--	3,024	3,024	--
10-JV-11261955-053 PNW	8,415	--	8,415	8,415	--
10-JV-11261955-064 PNW	9,153	--	9,153	9,153	--
10-JV-11261955-102	2,036	--	2,036	2,036	--
10-JV-11261957-094	47,628	--	47,628	47,628	--
10-JV-11261976-099 PNW	1,665	--	1,665	1,665	--
10-JV-11261991-055 PNW	77,666	--	77,666	77,666	--
10-JV-11272138-066	38,645	--	38,645	38,645	--
11-7453-0854-CA	70,796	--	70,796	70,796	--
11-8130-0043-CA	13,641	--	13,641	13,641	--
11-CR-11060200-006	24,102	--	24,102	24,102	--
11-CS-11061200-025	18,962	--	18,962	18,962	--
11-JV-11060600-014	5,428	--	5,428	5,428	--
11-JV-11111129-137	41,059	--	41,059	41,059	--
11-JV-11221632-006	26,056	--	26,056	26,056	--
11-JV-11221635-139	20,852	--	20,852	20,852	--
11-JV-11221636-190	258	--	258	258	--
11-JV-11242305-110	39,385	--	39,385	39,385	--
11-JV-11261917-099 PNW	14,551	--	14,551	14,551	--
11-JV-11261952-027 PNW	176,278	--	176,278	176,278	--

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, 2012 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
		11-JV-11261952-029	74,743	--	74,743	74,743	--
		11-JV-11261952-033 PNW	22,331	--	22,331	22,331	--
		11-JV-11261952-047 PNW	14,829	--	14,829	14,829	--
		11-JV-11261952-048	44,160	--	44,160	44,160	--
		11-JV-11261952-078	1	--	1	1	--
		11-JV-11261952-088 PNW	27,651	--	27,651	27,651	--
		11-JV-11261953-069	18,305	--	18,305	18,305	--
		11-JV-11261955-085	19,241	--	19,241	19,241	--
		11-JV-11261959-091 PNW	141,305	--	141,305	141,305	--
		11-JV-11261967-064	3,512	--	3,512	3,512	--
		11-JV-11261976-101	45,655	--	45,655	45,655	--
		12-JV-11221632-066	23,303	--	23,303	23,303	--
		12-JV-11261952-013	23,253	--	23,253	23,253	--
		12-JV-11261953-011	6,044	--	6,044	6,044	--
		12-JV-11261975-014	10,419	--	10,419	10,419	--
		2009-65107-05928	49,765	--	49,765	49,765	--
		2010-1591	31,972	--	31,972	--	31,972
		2011-DG-11061800-003	21,282	--	21,282	21,282	--
		2011-JV-11261985-073	20,000	--	20,000	20,000	--
		2012-889	10,295	--	10,295	--	10,295
		4500016738	731,249	--	731,249	731,249	--
		53-0436-0-139	165	--	165	165	--
		53-0436-12-018	10,000	--	10,000	10,000	--
		68-7482-10-533	12,200	--	12,200	12,200	--
		AG-04GG-P-12-0055	122,031	--	122,031	122,031	--
		AG-04T0-P-10-0037	1,088	--	1,088	1,088	--
		AG-04T0-P-11-0057	12,694	--	12,694	12,694	--
		C - DA706A	57,153	--	57,153	57,153	--
		C - U0792A	1,429	--	1,429	--	1,429
		C - Z0005B	2,938	--	2,938	2,938	--
		C - Z0007B	76	--	76	76	--
		C - Z0015B	932	--	932	932	--
		C - Z0029B	10,001	--	10,001	10,001	--
		C - Z0035B	22,790	--	22,790	22,790	--
		C - Z0038B	48,892	--	48,892	48,892	--
		D - 248045	1,971	--	1,971	--	1,971
		D - 248050	15,460	--	15,460	--	15,460
		D - 248055	15,703	--	15,703	--	15,703
		D - 272188	550	--	550	--	550
		D - 281420	8,940	--	8,940	8,940	--

The accompanying notes are an integral part of this schedule.

	D - 287478	21,675	--	21,675	21,675	--
	G002686	3,209	--	3,209	--	3,209
	MO-OR-0436-1011	9,791	--	9,791	9,791	--
	MO-OR-0436-2001	13,769	--	13,769	13,769	--
	NFS 09-CR-11060102-037	23,846	--	23,846	23,846	--
	NFS 09-CR-11062754-018	27,103	--	27,103	27,103	--
	NFS 11-CR-11062756-019	603,173	--	603,173	603,173	--
	RA133F11SE1213	62,061	--	62,061	62,061	--
	REAP 2009	25,155	--	25,155	25,155	--
10.XXX	Total Other Department of Agriculture Programs	\$ 7,065,774	\$ 74,706	\$ 7,140,480	\$ 7,059,891	\$ 80,589
11.008	NOAA Mission-Related Education Awards	131,352	--	131,352	--	131,352
11.012	Integrated Ocean Observing System (IOOS)	500,703	--	500,703	--	500,703
11.307	Economic Adjustment Assistance	42,459	--	42,459	10,822	31,637
11.312	Research and Evaluation Program	178,428	163,987	342,415	342,415	--
11.417	Sea Grant Support	2,545,910	134,938	2,680,848	2,639,699	41,149
11.419	Coastal Zone Management Administration Awards	143,270	--	143,270	--	143,270
11.420	Coastal Zone Management Estuarine Research Reserves	38,294	--	38,294	38,294	--
11.426	Financial Assistance for National Centers for Central Coastal Ocean Science	(18,214)	--	(18,214)	--	(18,214)
11.427	Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program	25,459	--	25,459	25,459	--
11.429	Marine Sanctuary Program	8,133	--	8,133	--	8,133
11.431	Climate and Atmospheric Research	1,398,049	185,129	1,583,178	1,583,178	--
11.432	National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	3,270,126	--	3,270,126	3,177,589	92,537
11.439	Marine Mammal Data Program	211,976	--	211,976	189,661	22,315
11.440	Environmental Sciences, Applications, Data, and Education	1,128,396	--	1,128,396	1,128,396	--
11.452	Unallied Industry Projects	84,823	--	84,823	84,823	--
11.454	Unallied Management Projects	290,691	--	290,691	290,691	--
11.455	Cooperative Science and Education Program	210,930	--	210,930	210,930	--
11.460	Special Oceanic and Atmospheric Projects	64,428	--	64,428	64,428	--
11.463	Habitat Conservation	89,013	--	89,013	--	89,013
11.468	Applied Meteorological Research	19,504	--	19,504	19,504	--
11.469	Congressionally Identified Awards and Projects	15,000	--	15,000	--	15,000
11.472	Unallied Science Program	1,068,597	238,748	1,307,345	787,893	519,452
11.473	Coastal Services Center	215,176	--	215,176	--	215,176
11.478	Center for Sponsored Coastal Ocean Research_Coastal Ocean Program	431,406	--	431,406	431,406	--
11.481	Educational Partnership Program	80,749	--	80,749	--	80,749
11.557	ARRA - Broadband Technology Opportunities Program	418,228	771,592	1,189,820	1,146,551	43,269
11.XXX	Other Department of Commerce Programs					
	24412	2,609	17,391	20,000	--	20,000
	273-3975-006	9,833	--	9,833	--	9,833
	AB133F08SE4386	2	--	2	2	--
	AB133F09SE1772	(1,133)	--	(1,133)	(1,133)	--

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, 2012 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
		AB133F09SE3902	102	--	102	102	--
		AB133F10SE1556	1	--	1	1	--
		AB133F10SE2464	103	--	103	103	--
		AB133F10SE3373	4,877	--	4,877	4,877	--
		AB133F11SE2917	35,265	--	35,265	35,265	--
		DG133F10SE3302	34,327	--	34,327	34,327	--
		DG133W10SE3639	60,238	--	60,238	60,238	--
		DG133W12SE0127	11,260	--	11,260	11,260	--
		HC12568	(2,545)	10,000	7,455	--	7,455
		JG133F09SE1632	1,888	--	1,888	1,888	--
		RA133F11SE2223	6,500	--	6,500	6,500	--
		RA133F11SE2322	16,600	--	16,600	16,600	--
		RA133F11SE2754	5,983	--	5,983	5,983	--
		RA133F11SE3044	14,990	--	14,990	14,990	--
		WE133R11SE2231	6,503	--	6,503	6,503	--
11.XXX	Total Other Department of Commerce Programs		\$ 207,403	\$ 27,391	\$ 234,794	\$ 197,506	\$ 37,288
12.104	Flood Plain Management Services		9,610	--	9,610	9,610	--
12.107	Navigation Projects		20,022	--	20,022	--	20,022
12.114	Collaborative Research and Development		36,567	--	36,567	36,567	--
12.300	Basic and Applied Scientific Research		7,928,419	600,676	8,529,095	7,583,120	945,975
12.351	Basic Scientific Research - Combating Weapons of Mass Destruction		347,854	--	347,854	157,354	190,500
12.420	Military Medical Research and Development		1,495,641	17,937	1,513,578	1,337,687	175,891
12.431	Basic Scientific Research		1,155,977	--	1,155,977	409,155	746,822
12.550	The Language Flagship Grants to Institutions of Higher Education		98,758	--	98,758	--	98,758
12.551	National Security Education Program David L. Boren Scholarships		772,509	431,931	1,204,440	--	1,204,440
12.630	Basic, Applied, and Advanced Research in Science and Engineering		1,192,106	--	1,192,106	1,010,886	181,220
12.800	Air Force Defense Research Sciences Program		4,085,163	748,616	4,833,779	4,390,016	443,763
12.900	Language Grant Program		79,147	--	79,147	79,147	--
12.901	Mathematical Sciences Grants Program		7,620	--	7,620	7,620	--
12.910	Research and Technology Development		850,865	465,843	1,316,708	1,094,827	221,881
12.XXX	Other Department of Defense Programs						
		102142	51,301	--	51,301	--	51,301
		110114A-MTA-OSU	5,163	--	5,163	--	5,163
		11-SUBC-440-000225544	33,487	--	33,487	--	33,487
		12-SUBC-440-0000254797	25,684	--	25,684	--	25,684
		13705 / PO 9500009782	355,480	--	355,480	--	355,480
		2011-1320	3,592	--	3,592	--	3,592
		2011-1463	14,401	--	14,401	--	14,401
		2011-1512	7,104	--	7,104	--	7,104

The accompanying notes are an integral part of this schedule.

	2011-463	57,715	--	57,715	--	57,715
	2012-1497/PO VPA1994A	31,650	--	31,650	--	31,650
	2012-2310	30,309	--	30,309	--	30,309
	2525SA10	113,720	--	113,720	--	113,720
	2691-ARM-1S/OSU	16,151	--	16,151	--	16,151
	562.02731	379	--	379	--	379
	594908-OP/CO#501	1,070	--	1,070	--	1,070
	691994	192,043	--	192,043	--	192,043
	8200150018	70,950	--	70,950	--	70,950
	AOR-PSU-0291188	22,443	--	22,443	--	22,443
	B1K562490	(1)	--	(1)	--	(1)
	FA8718-09-C-0004	195,559	--	195,559	195,559	--
	H98230-08-C-0329	485,753	--	485,753	485,753	--
	HR0011-11-C-0074	73,371	66,015	139,386	139,386	--
	MP305964	58,406	--	58,406	--	58,406
	N62583-09-C-0109	106,015	--	106,015	106,015	--
	Not Available	19,405	--	19,405	--	19,405
	PO 10083638	388,867	--	388,867	--	388,867
	PO 925035	2,538	--	2,538	--	2,538
	PO-0004697	96,840	--	96,840	--	96,840
	S-34172.7A.3003	15,169	--	15,169	--	15,169
	/44083.07.3002					
	SC55353-1704	70,550	--	70,550	--	70,550
	VU-DSR #21806-S5 Neema	181,361	--	181,361	--	181,361
	VU-DSR #21807-S5 Bapty	30,000	--	30,000	--	30,000
	W909MY-09-C-0067	178,492	99,168	277,660	277,660	--
	W909MY-10-C-0073	756,749	--	756,749	756,749	--
	W911NF-10-1-0325-OSU-01	165,148	--	165,148	--	165,148
	W9127N-0820001	1,087,738	408,520	1,496,258	1,496,258	--
	W9127N-10-2-0002	25,424	18,382	43,806	43,806	--
	W912DW-12-C-0028	7,335	--	7,335	7,335	--
	W912EF-09C0013	318,161	208,955	527,116	527,116	--
	W912HQ-11-C-0006	210,641	155,680	366,321	366,321	--
	W912HQ-11-C-0049	250,141	178,704	428,845	428,845	--
	W912HQ-12-C-0004	80,392	1,406	81,798	81,798	--
	W912HZ-09-P-0050	5,959	--	5,959	5,959	--
12.XXX	Total Other Department of Defense Programs	\$ 5,842,655	\$ 1,136,830	\$ 6,979,485	\$ 4,918,560	\$ 2,060,925
14.218	Community Development Block Grants/Entitlement Grants	68,992	--	68,992	--	68,992
14.252	Section 4 Capacity Building for Community Development and Affordable Housing	4,790	--	4,790	--	4,790
14.XXX	Other Department of Housing and Urban Development					
	7010-24- B2H	37,634	--	37,634	--	37,634
14.XXX	Total Other Department of Housing and Urban Development	\$ 37,634	\$ --	\$ 37,634	\$ --	\$ 37,634
15.224	Cultural Resource Management	61,400	--	61,400	61,400	--

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, 2012 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
15.225	Recreation Resource Management		12,691	--	12,691	12,691	--
15.227	Distribution of Receipts to State and Local Governments		10,571	--	10,571	--	10,571
15.228	National Fire Plan - Wildland Urban Interface Community Fire Assistance		5,359	--	5,359	5,359	--
15.230	Invasive and Noxious Plant Management		51,532	--	51,532	51,532	--
15.231	Fish, Wildlife and Plant Conservation Resource Management		517,305	--	517,305	517,305	--
15.232	Wildland Fire Research and Studies Program		137,756	18,250	156,006	156,006	--
15.233	Forests and Woodlands Resource Management		297,883	--	297,883	296,397	1,486
15.234	Secure Rural Schools and Community Self-Determination		47,969	--	47,969	47,969	--
15.236	Environmental Quality and Protection Resource Management		109,945	--	109,945	109,945	--
15.238	Challenge Cost Share		47,732	--	47,732	47,732	--
15.423	Minerals Management Service (MMS) Environmental Studies Program (ESP)		353,733	9,497	363,230	363,230	--
15.507	WaterSMART (Sustaining and Manage America's Resources for Tomorrow)		11,495	--	11,495	11,495	--
15.517	Fish and Wildlife Coordination Act		685,315	--	685,315	685,315	--
15.608	Fish and Wildlife Management Assistance		155,478	--	155,478	155,478	--
15.630	Coastal Program		2,725	--	2,725	2,725	--
15.634	State Wildlife Grants		(44,344)	44,344	--	--	--
15.642	Challenge Cost Share		5,393	--	5,393	5,393	--
15.649	Service Training and Technical Assistance (Generic Training)		44,010	--	44,010	44,010	--
15.650	Research Grants (Generic)		246,893	--	246,893	246,893	--
15.652	Undesirable/Noxious Plant Species		20,645	--	20,645	20,645	--
15.655	Migratory Bird Monitoring, Assessment and Conservation		18,661	--	18,661	18,661	--
15.657	Endangered Species Conservation - Recovery Implementation Funds		19,357	--	19,357	19,357	--
15.805	Assistance to State Water Resources Research Institutes		69,716	--	69,716	69,716	--
15.807	ARRA - Earthquake Hazards Reduction Program		14,430	--	14,430	14,430	--
15.807	Earthquake Hazards Reduction Program		229,784	--	229,784	210,656	19,128
15.808	U.S. Geological Survey_Research and Data Collection		1,772,998	--	1,772,998	1,279,201	493,797
15.811	Gap Analysis Program		23,728	--	23,728	23,728	--
15.812	Cooperative Research Units Program		698,478	--	698,478	698,478	--
15.816	Minerals Resources External Research Program		(2,246)	--	(2,246)	(2,246)	--
15.820	National Climate Change and Wildlife Science Center		32,602	4,448	37,050	37,050	--
15.915	Technical Preservation Services		438,862	--	438,862	438,862	--
15.916	Outdoor Recreation_Acquisition, Development and Planning		14,441	--	14,441	14,441	--
15.945	Cooperative Research and Training Programs - Resources of the National Park System		211,322	--	211,322	205,300	6,022
15.XXX	Other Department of the Interior Programs						
		155663	8,058	--	8,058	--	8,058
		2010-3402	37,190	--	37,190	--	37,190

The accompanying notes are an integral part of this schedule.

2011-2000	147,621	--	147,621	--	147,621
5600-OSU	37,374	--	37,374	--	37,374
AG-04T0-P-11-0017	48,985	--	48,985	48,985	--
B - 247511	4,280	--	4,280	--	4,280
COOP 10-083	7,546	--	7,546	--	7,546
D - 287474	25,505	--	25,505	25,505	--
F09AC00049	3,745	--	3,745	3,745	--
G10AC00702	205,444	201,473	406,917	406,917	--
G11AC20342	16,997	--	16,997	16,997	--
H8R07060001/J8R07080002	20,340	--	20,340	20,340	--
H8R07060001/J8R07090015	24,885	--	24,885	24,885	--
H8W070600001/J8W07100050	210	--	210	210	--
H8W07060001/J8W07080007	58,390	--	58,390	58,390	--
H8W07060001/J8W07090009	6,723	--	6,723	6,723	--
H8W07060001/J8W07100007	15,980	--	15,980	15,980	--
H8W07060001/J8W07100019	17,041	--	17,041	17,041	--
H8W07060001/J8W07100027	1,785	--	1,785	1,785	--
H8W07060001/J8W07060010	(491)	--	(491)	(491)	--
H8W07060001/J8W07090011	49,181	--	49,181	49,181	--
H8W07060001/J8W07090016	13,048	--	13,048	13,048	--
H8W07060001/J8W07100006	4,844	--	4,844	4,844	--
H8W07060001/J8W07100012	121,790	--	121,790	121,790	--
H8W07060001/J8W07100035	3,287	--	3,287	3,287	--
H8W07060001/J8W07100051	7,675	--	7,675	7,675	--
H8W07060001/J8W07090026	(260)	--	(260)	(260)	--
H8W07060001/J8W07090029	4,453	--	4,453	4,453	--
H8W07060001/J8W07100011	5,230	--	5,230	5,230	--
H8W07060001/J8W07100025	65,039	--	65,039	65,039	--
H8W07060001/J8W07100030	58,894	--	58,894	58,894	--
H8W07060001/J8W07100033	44,159	--	44,159	44,159	--
H8W07060001/J8W07100046	76,847	--	76,847	76,847	--
H8W07060001/J8W07100052	97,466	--	97,466	97,466	--
H8W07060001TASK	18,712	--	18,712	18,712	--
J8W07080013					
H8W07060001TASK	23,444	--	23,444	23,444	--
J8W07080020					
H8W07060001TASK	15,286	--	15,286	15,286	--
J8W07080022					
H9430100001	527	--	527	527	--
HAA003D00/L07AC14736	(2)	--	(2)	(2)	--
J8W07100020/H8W07060001	29,922	--	29,922	29,922	--
J8W07100029	58,162	--	58,162	58,162	--
J8W07100031/H8W07060001	19,212	--	19,212	19,212	--
L07AC13533 (PAA-07-0015)	19,674	--	19,674	19,674	--
L09PX00883	9,627	--	9,627	9,627	--
L09PX01722	1,000	--	1,000	1,000	--

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, 2012 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
		L10AC20520	753	--	753	753	--
		Not Available	20,445	--	20,445	(7,895)	28,340
		R10PC40037	73,615	--	73,615	73,615	--
		US-OR-201-1	5,028	--	5,028	--	5,028
15.XXX	Total Other Department of the Interior Programs		<u>\$ 1,534,666</u>	<u>\$ 201,473</u>	<u>\$ 1,736,139</u>	<u>\$ 1,460,702</u>	<u>\$ 275,437</u>
16.320	Services for Trafficking Victims		7,029	--	7,029	--	7,029
16.541	Part E - Developing, Testing and Demonstrating Promising New Programs		35,553	--	35,553	35,553	--
16.548	Title V_ Delinquency Prevention Program		102,413	58,943	161,356	161,356	--
16.560	National Institute of Justice Research, Evaluation, and Development Project Grants		282,596	--	282,596	282,596	--
16.595	Community Capacity Development Office		20,000	--	20,000	--	20,000
16.726	Juvenile Mentoring Program		182,890	--	182,890	--	182,890
16.727	Enforcing Underage Drinking Laws Program		23,184	--	23,184	--	23,184
16.731	Tribal Youth Program		11,980	--	11,980	--	11,980
17.XXX	Other Department of Labor Programs						
		S9101-PSU C-6222	40,902	--	40,902	--	40,902
17.XXX	Total Other Department of Labor Programs		<u>\$ 40,902</u>	<u>\$ --</u>	<u>\$ 40,902</u>	<u>\$ --</u>	<u>\$ 40,902</u>
19.401	Academic Exchange Programs_Scholars		48,263	--	48,263	48,263	--
19.XXX	Other Department of State Programs						
		0912-01	6,176	--	6,176	--	6,176
		58419	7,187	--	7,187	--	7,187
19.XXX	Total Other Department of State Programs		<u>\$ 13,363</u>	<u>\$ --</u>	<u>\$ 13,363</u>	<u>\$ --</u>	<u>\$ 13,363</u>
20.109	Air Transportation Centers of Excellence		83,868	--	83,868	83,868	--
20.200	Highway Research and Development Program		121,596	76,781	198,377	98,694	99,683
20.205	Highway Planning and Construction		173,948	121,620	295,568	--	295,568
20.215	Highway Training and Education		--	38,351	38,351	--	38,351
20.507	Federal Transit Formula Grants		31,489	--	31,489	--	31,489
20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities		21,808	--	21,808	--	21,808
20.514	Public Transportation Research		34,199	--	34,199	34,199	--
20.701	University Transportation Centers Program		3,294,190	77,986	3,372,176	3,044,428	327,748
20.761	Biobased Transportation Research		637,994	495,043	1,133,037	1,133,037	--
20.XXX	Other Department of Transportation Programs						
		1547379/PO 77158	65,861	--	65,861	--	65,861
		20-05(43-09)	8,584	6,500	15,084	--	15,084

The accompanying notes are an integral part of this schedule.

	2011-1904	11,020	--	11,020	--	11,020
	C - UW116A	65	--	65	--	65
	D - 272279	6,926	--	6,926	--	6,926
	DRI-A-08-OSU	(1,722)	--	(1,722)	--	(1,722)
	DTFR53-11-C-00013	81,054	50,659	131,713	131,713	--
	GCA6766	162,665	--	162,665	--	162,665
	HR 15-44	80,028	17,073	97,101	--	97,101
	HR-03-99	44,571	47,746	92,317	--	92,317
	NCHRP-161	37	--	37	--	37
	TCRPC-20	14,763	50,223	64,986	--	64,986
20.XXX	Total Other Department of Transportation Programs	\$ 473,852	\$ 172,201	\$ 646,053	\$ 131,713	\$ 514,340
27.011	Intergovernmental Personnel Act (IPA) Mobility Program	12,606	--	12,606	12,606	--
43.001	Science	839,777	--	839,777	625,157	214,620
43.002	Aeronautics	197,232	--	197,232	19	197,213
43.008	Education	85,772	--	85,772	4,167	81,605
43.XXX	ARRA - Other NASA programs					
	2011-383	(1)	--	(1)	--	(1)
	UTA10-000782	39,374	47,024	86,398	--	86,398
43.XXX	Total ARRA - Other NASA programs	\$ 39,373	\$ 47,024	\$ 86,397	\$ --	\$ 86,397
43.XXX	Other NASA programs					
	11-99-2009-152	3,167	--	3,167	--	3,167
	11DHK055	66,308	--	66,308	--	66,308
	1283976	42,111	992	43,103	--	43,103
	1418574	1,742	--	1,742	--	1,742
	1453508	15,673	--	15,673	--	15,673
	1723	12,069	--	12,069	--	12,069
	3001735413	353,356	--	353,356	--	353,356
	702013	69,617	--	69,617	--	69,617
	GRANT NNX09AL86G	26,350	--	26,350	26,350	--
	KK9106	226,246	--	226,246	--	226,246
	NNA11AC01G	15,556	--	15,556	15,556	--
	NNC08QA05P	114,095	--	114,095	114,095	--
	NNX07AJ26G	16,749	--	16,749	16,749	--
	NNX07AO32H	1,855	--	1,855	1,855	--
	NNX07AT11G	12,707	--	12,707	12,707	--
	NNX07AV76G #3	5,585	--	5,585	5,585	--
	NNX08AF10G	58,056	--	58,056	58,056	--
	NNX08AF95G #3	(66)	--	(66)	(66)	--
	NNX08AG01G	85,301	--	85,301	85,301	--
	NNX08AG04G	75,227	55,156	130,383	130,383	--
	NNX08AH57G	26,079	15,139	41,218	41,218	--
	NNX08AI80G	173,623	--	173,623	173,623	--
	NNX08AI92G	36,098	--	36,098	36,098	--
	NNX08AJ58G #4	30,942	--	30,942	30,942	--

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, 2012 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
		NNX08AK07G	12,445	--	12,445	12,445	--
		NNX08AK70G	130,164	--	130,164	130,164	--
		NNX08AO22G	21,656	--	21,656	21,656	--
		NNX08AR37G	224,046	--	224,046	224,046	--
		NNX08AR40G	226,065	--	226,065	226,065	--
		NNX08AT01G	44,221	18,217	62,438	62,438	--
		NNX08AT84G	31,757	70,998	102,755	102,755	--
		NNX08AV27G	41,805	--	41,805	41,805	--
		NNX09AC03G	49,966	--	49,966	49,966	--
		NNX09AF20G	35,594	--	35,594	35,594	--
		NNX09AJ98G	11,695	--	11,695	11,695	--
		NNX09AK30G	53,410	31,640	85,050	85,050	--
		NNX09AK88G	79,175	--	79,175	79,175	--
		NNX09AL30G	54,643	--	54,643	54,643	--
		NNX09AL51G	195,302	--	195,302	195,302	--
		NNX09AN92H	28,247	--	28,247	28,247	--
		NNX09AP66A	200,663	--	200,663	200,663	--
		NNX09AR39G	183,519	--	183,519	183,519	--
		NNX09AR59G	43,715	--	43,715	43,715	--
		NNX09AT47G	15,890	--	15,890	15,890	--
		NNX10A092G	205,177	23,023	228,200	228,200	--
		NNX10A093G	133,522	55,436	188,958	188,958	--
		NNX10A098G	255,641	--	255,641	255,641	--
		NNX10AE91G	155,897	--	155,897	155,897	--
		NNX10AH81G	108,456	--	108,456	108,456	--
		NNX10AJ92G	5,506	--	5,506	5,506	--
		NNX10AK68H	487,824	3,250	491,074	491,074	--
		NNX10AM70G	261,351	--	261,351	261,351	--
		NNX10AN49H	24,821	--	24,821	24,821	--
		NNX10AP79G	54,158	22,946	77,104	77,104	--
		NNX10AR15G	117,304	--	117,304	117,304	--
		NNX10AT70G	370,862	87,695	458,557	458,557	--
		NNX10AT82A	116,843	--	116,843	116,843	--
		Not Available	36,224	--	36,224	36,224	--
		NWRA-10-S0118	3	--	3	--	3
43.XXX	Total Other NASA programs		\$ 5,486,013	\$ 384,492	\$ 5,870,505	\$ 5,079,221	\$ 791,284
45.025	Promotion of the Arts_Partnership Agreements		15,557	--	15,557	15,557	--
45.160	Promotion of the Humanities_Fellowships and Stipends		(14,106)	--	(14,106)	(14,106)	--
45.169	Promotion of the Humanities_Office of Digital Humanities		25,269	--	25,269	25,269	--

The accompanying notes are an integral part of this schedule.

45.312	National Leadership Grants	209,650	--	209,650	151,201	58,449
45.XXX	Other National Foundation on the Arts and the Humanities					
	277	5,500	--	5,500	--	5,500
45.XXX	Total Other National Foundation on the Arts and the Humanities	\$ 5,500	\$ --	\$ 5,500	\$ --	\$ 5,500
47.041	Engineering Grants	3,712,761	78,753	3,791,514	2,581,874	1,209,640
47.049	Mathematical and Physical Sciences	7,957,515	427,597	8,385,112	8,300,481	84,631
47.050	ARRA - Geosciences	14,763	--	14,763	--	14,763
47.050	Geosciences	21,380,223	980,223	22,360,446	18,773,736	3,586,710
47.070	Computer and Information Science and Engineering	5,435,095	139,554	5,574,649	5,242,376	332,273
47.074	Biological Sciences	8,396,754	733,465	9,130,219	7,763,003	1,367,216
47.075	Social, Behavioral, and Economic Sciences	1,546,758	79,081	1,625,839	1,613,281	12,558
47.076	Education and Human Resources	6,277,430	370,263	6,647,693	5,875,254	772,439
47.078	Polar Programs	2,507,451	155,750	2,663,201	2,573,035	90,166
47.079	International Science and Engineering (OISE)	364,761	320,423	685,184	684,980	204
47.080	Office of Cyberinfrastructure	676,073	52,992	729,065	347,009	382,056
47.082	ARRA - Trans-NSF Recovery Act Research Support	7,978,259	236,141	8,214,400	7,238,287	976,113
47.XXX	Other National Science Foundation Programs					
	0951388-CBET	30,860	--	30,860	30,860	--
	2011-791	14,718	--	14,718	--	14,718
	500	9,123	--	9,123	--	9,123
	NEES-4101-38424	5,435	--	5,435	--	5,435
	Not Available	7,339	--	7,339	7,231	108
	PO T331A11	5,519	--	5,519	--	5,519
	SA 11-10	4,154	--	4,154	--	4,154
	T329A11	17,996	--	17,996	--	17,996
	T334A11	12,997	--	12,997	--	12,997
	WBS 2.8.1.3	29,421	--	29,421	--	29,421
47.XXX	Total Other National Science Foundation Programs	\$ 137,562	\$ --	\$ 137,562	\$ 38,091	\$ 99,471
59.XXX	Other Small Business Administration Programs					
	SBAHQ-10-I-0010 MOD 001	78,498	--	78,498	78,498	--
59.XXX	Total Other Small Business Administration Programs	\$ 78,498	\$ --	\$ 78,498	\$ 78,498	\$ --
64.XXX	Other Department of Veterans Affairs Programs					
	648C24008	12,799	--	12,799	12,799	--
64.XXX	Total Other Department of Veterans Affairs Programs	\$ 12,799	\$ --	\$ 12,799	\$ 12,799	\$ --
66.041	Climate Showcase Communities Grant Program	20,450	--	20,450	--	20,450
66.119	West Coast Estuaries Initiative	28,982	--	28,982	--	28,982
66.439	Targeted Watersheds Grants	14,551	--	14,551	--	14,551
66.461	Regional Wetland Program Development Grants	126,135	52,798	178,933	178,933	--
66.469	Great Lakes Program	126,909	--	126,909	--	126,909
66.509	Science to Achieve Results (STAR) Research Program	446,849	48,001	494,850	494,850	--
66.510	Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development	56,295	--	56,295	56,295	--

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, 2012 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
66.514	Science to Achieve Results (STAR) Fellowship Program		57,130	--	57,130	57,130	--
66.516	P3 Award: National Student Design Competition for Sustainability		15,434	--	15,434	15,434	--
66.708	Pollution Prevention Grants Program		19,133	28,295	47,428	47,428	--
66.714	Regional Agriculture IPM Grants		27,733	--	27,733	27,733	--
66.716	Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		1,019,884	11,528	1,031,412	1,020,299	11,113
66.XXX	Other Environmental Protection Agency Programs						
	2010-1227		5,092	--	5,092	--	5,092
	2011-2051		29,372	--	29,372	--	29,372
	4783-RFA09-1/09-4		23,419	--	23,419	--	23,419
	EPA 83293301-284		29,367	--	29,367	--	29,367
	PO No 10156		14,366	--	14,366	--	14,366
	PO No 10514		20,465	--	20,465	--	20,465
	TEP DEV-11-05		2,830	--	2,830	--	2,830
66.XXX	Total Other Environmental Protection Agency Programs		\$ 124,911	\$ --	\$ 124,911	\$ --	\$ 124,911
77.006	U. S. Nuclear Regulatory Commission Nuclear Education Grant Program		281,094	190,162	471,256	471,256	--
77.008	U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		279,334	--	279,334	279,334	--
77.XXX	Other Nuclear Regulatory Commission Programs						
	NRC-HQ-11-C-04-0011		219,069	--	219,069	219,069	--
	NRC-HQ-11-G-38-0084		11,304	--	11,304	11,304	--
77.XXX	Total Other Nuclear Regulatory Commission Programs		\$ 230,373	\$ --	\$ 230,373	\$ 230,373	\$ --
81.049	ARRA - Office of Science Financial Assistance Program		323,750	--	323,750	323,750	--
81.049	Office of Science Financial Assistance Program		7,215,084	940,927	8,156,011	7,606,689	549,322
81.064	Office of Scientific and Technical Information		1,845	--	1,845	--	1,845
81.079	Regional Biomass Energy Programs		118,776	11,999	130,775	--	130,775
81.086	Conservation Research and Development		42,930	--	42,930	42,930	--
81.087	ARRA - Renewable Energy Research and Development		402,623	--	402,623	--	402,623
81.087	Renewable Energy Research and Development		2,706,740	295,839	3,002,579	2,395,365	607,214
81.089	Fossil Energy Research and Development		221,582	311,171	532,753	221,582	311,171
81.104	Office of Environmental Waste Processing		102,560	--	102,560	--	102,560
81.113	Defense Nuclear Nonproliferation Research		108,195	63,680	171,875	171,875	--
81.117	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance		615,741	--	615,741	615,741	--
81.121	Nuclear Energy Research, Development and Demonstration		661,303	--	661,303	557,509	103,794
81.122	ARRA - Electricity Delivery and Energy Reliability, Research, Development and Analysis		52,676	--	52,676	--	52,676

The accompanying notes are an integral part of this schedule.

81.128	ARRA - Energy Efficiency & Conservation Block Grant Program	6,647	--	6,647	--	6,647
81.XXX	ARRA - Other Department of Energy Programs					
	107557 TASK 112144	9,081	--	9,081	--	9,081
	57494-120679	39,320	--	39,320	--	39,320
	D - 271759	110,648	--	110,648	--	110,648
81.XXX	Total ARRA - Other Department of Energy Programs	<u>\$ 159,049</u>	<u>\$ --</u>	<u>\$ 159,049</u>	<u>\$ --</u>	<u>\$ 159,049</u>
81.XXX	Other Department of Energy Programs					
	00044686-00027	96	--	96	96	--
	00044868-00010	1,465,905	--	1,465,905	--	1,465,905
	00044868-00014	3,392	--	3,392	--	3,392
	00044868-00015	16,771	--	16,771	16,771	--
	00044868-00016	44,960	--	44,960	--	44,960
	00044868-00017	54,163	--	54,163	--	54,163
	00044868-00020	109,347	--	109,347	--	109,347
	00044868-00021	90,317	--	90,317	--	90,317
	00044868-00022	45,503	--	45,503	--	45,503
	00044868-00023	39,368	--	39,368	--	39,368
	00044868-00024	3,168	--	3,168	--	3,168
	00044868-00025	12,707	--	12,707	--	12,707
	00044868-00026	3,889	--	3,889	--	3,889
	11-180E	66,769	--	66,769	--	66,769
	133527	7,420	--	7,420	--	7,420
	134879	134,457	--	134,457	--	134,457
	135748	62,208	--	62,208	--	62,208
	155073 AMEND. 3	23,698	--	23,698	--	23,698
	157685	49,999	--	49,999	--	49,999
	167975	26,461	--	26,461	--	26,461
	176503	3,673	--	3,673	--	3,673
	18029	5,780	--	5,780	--	5,780
	2010-1602	(3,988)	--	(3,988)	--	(3,988)
	2010-1951	55,562	--	55,562	--	55,562
	2011-1318	53,651	--	53,651	--	53,651
	2012-1287	3,840	--	3,840	--	3,840
	347K771	29,922	--	29,922	--	29,922
	36864 / 1997-024-00	272,122	52,875	324,997	324,997	--
	40427	69,790	--	69,790	--	69,790
	415-010	3,945	--	3,945	--	3,945
	42697	42,220	22,665	64,885	64,885	--
	48809 / 1998-014-00	118,873	--	118,873	118,873	--
	51286	148,955	--	148,955	148,955	--
	53808 / 1998-014-00	538,238	--	538,238	538,238	--
	54599	189,010	--	189,010	189,010	--
	55010	223,072	--	223,072	223,072	--
	56884 / 1997-024-00	166,340	36,912	203,252	203,252	--
	57494-143983	21,004	--	21,004	--	21,004
	57494-79791	16,009	--	16,009	--	16,009

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, 2012 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
		57494-83381	(53)	--	(53)	--	(53)
		634973	129,500	--	129,500	--	129,500
		68396-01 / 09-ND-0051	43,284	--	43,284	43,284	--
		68396-02	37,609	--	37,609	--	37,609
		82602-001-10	85,057	--	85,057	--	85,057
		A12126	(10,344)	--	(10,344)	(10,344)	--
		B588270	47,564	--	47,564	--	47,564
		C - J1697	31,478	--	31,478	--	31,478
		C09-13 / PO C0901340	(27,488)	--	(27,488)	--	(27,488)
		C11-22 / PO C1102230	185,403	--	185,403	--	185,403
		D - 272195	34,310	--	34,310	--	34,310
		DE-AC52-09NA29324	279,083	--	279,083	279,083	--
		DE-FG52-09NA29363	60,315	--	60,315	60,315	--
		EAI-R-03	186,440	--	186,440	--	186,440
		PO # 598318	33,729	--	33,729	33,729	--
		PO 1038468	44,654	--	44,654	--	44,654
		PO 1116908	32,737	--	32,737	--	32,737
		RES10000042/001	(7)	--	(7)	--	(7)
		RES1000091	(1)	--	(1)	--	(1)
		RES1000108	33,811	--	33,811	--	33,811
		RES1000163	2,290	--	2,290	--	2,290
		RES1100425/001	6,595	--	6,595	--	6,595
		RES1100426	70,297	--	70,297	--	70,297
		RES1100426 / 003	13,084	--	13,084	--	13,084
		RES1100426 / 004	229	--	229	--	229
		RES1100426/002	45,575	--	45,575	--	45,575
		SPO 1217293	11,823	--	11,823	--	11,823
		XCI-0-40426-01	407,021	--	407,021	--	407,021
		ZAM-0-40896-01	274,192	--	274,192	--	274,192
81.XXX	Total Other Department of Energy Programs		\$ 6,276,803	\$ 112,452	\$ 6,389,255	\$ 2,234,216	\$ 4,155,039
84.010	Title I Grants to Local Educational Agencies		(29,133)	29,133	--	--	--
84.011	Migrant Education_State Grant Program		49,349	--	49,349	--	49,349
84.017	International Research and Studies		129,365	--	129,365	129,365	--
84.027	Special Education_Grants to States		28,852	--	28,852	--	28,852
84.042	TRIO_Student Support Services		225,647	--	225,647	225,647	--
84.116	Fund for the Improvement of Postsecondary Education		89,141	--	89,141	80,000	9,141
84.133	National Institute on Disability and Rehabilitation Research		1,961,796	197,029	2,158,825	1,942,747	216,078
84.149	Migrant Education_College Assistance Migrant Program		415,179	--	415,179	415,179	--
84.184	Safe and Drug-Free Schools and Communities_National Programs		102,736	--	102,736	30,696	72,040

The accompanying notes are an integral part of this schedule.

84.195	Bilingual Education Professional Development	184,196	18,763	202,959	202,959	--
84.215	Fund for the Improvement of Education	24,104	--	24,104	--	24,104
84.229	Language Resource Centers	177,333	--	177,333	177,333	--
84.287	Twenty-First Century Community Learning Centers	(7,050)	13,585	6,535	--	6,535
84.293	Foreign Language Assistance	97,093	--	97,093	--	97,093
84.305	Education Research, Development and Dissemination	4,253,591	1,866,430	6,120,021	6,088,767	31,254
84.323	Special Education - State Personnel Development	15,000	(15,000)	--	--	--
84.324	Research in Special Education	7,087,003	702,447	7,789,450	6,987,650	801,800
84.325	Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	412,553	--	412,553	412,553	--
84.326	Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	505,336	--	505,336	294,257	211,079
84.327	Special Education_Technology and Media Services for Individuals with Disabilities	758,544	539,165	1,297,709	1,297,709	--
84.330	Advanced Placement Program (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)	79,039	--	79,039	--	79,039
84.334	Gaining Early Awareness and Readiness for Undergraduate Programs	5,614	--	5,614	--	5,614
84.365	English Language Acquisition State Grants	226,589	44,202	270,791	270,430	361
84.366	Mathematics and Science Partnerships	144,574	--	144,574	--	144,574
84.367	Improving Teacher Quality State Grants	23,026	--	23,026	5	23,021
84.XXX	Other Department of Education Programs					
	3349K300	22,446	--	22,446	--	22,446
84.XXX	Total Other Department of Education Programs	\$ 22,446	\$ --	\$ 22,446	\$ --	\$ 22,446
85.601	Smithsonian Institution Fellowship Program	4,885	--	4,885	4,885	--
93.043	Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services	(4,365)	--	(4,365)	--	(4,365)
93.086	Healthy Marriage Promotion and Responsible Fatherhood Grants	20,634	--	20,634	--	20,634
93.087	Enhance the Safety of Children Affected by Substance Abuse	100,838	--	100,838	--	100,838
93.104	Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	405,766	--	405,766	--	405,766
93.113	Environmental Health	2,549,989	102,086	2,652,075	2,328,561	323,514
93.114	Applied Toxicological Research and Testing	1,567,891	--	1,567,891	1,567,891	--
93.117	Grants for Preventive Medicine	17,934	--	17,934	--	17,934
93.121	Oral Diseases and Disorders Research	780,938	--	780,938	560,311	220,627
93.135	Centers for Research and Demonstration for Health Promotion and Disease Prevention	12,313	--	12,313	--	12,313
93.136	Injury Prevention and Control Research and State and Community Based Programs	150,684	--	150,684	150,684	--
93.143	NIEHS Superfund Hazardous Substances_Basic Research and Education	1,891,936	1,019,371	2,911,307	2,911,307	--
93.172	Human Genome Research	3,472,201	--	3,472,201	3,075,530	396,671
93.173	Research Related to Deafness and Communication Disorders	2,284,451	--	2,284,451	2,248,827	35,624
93.213	Research and Training in Complementary and Alternative Medicine	1,384,386	270,877	1,655,263	1,476,531	178,732
93.226	Research on Healthcare Costs, Quality and Outcomes	39,365	--	39,365	39,365	--

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, 2012 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
93.234	Traumatic Brain Injury State Demonstration Grant Program		(33,250)	33,250	--	--	--
93.238	Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement		158,487	--	158,487	--	158,487
93.242	Mental Health Research Grants		2,597,393	254,754	2,852,147	2,416,055	436,092
93.243	Substance Abuse and Mental Health Services_Projects of Regional and National Significance		377,434	--	377,434	--	377,434
93.262	Occupational Safety and Health Program		360,742	--	360,742	171,955	188,787
93.265	Comprehensive Geriatric Education Program(CGEP)		46,363	--	46,363	--	46,363
93.273	Alcohol Research Programs		105,348	74,275	179,623	179,623	--
93.279	Drug Abuse and Addiction Research Programs		1,810,201	201,040	2,011,241	1,873,221	138,020
93.281	Mental Health Research Career/Scientist Development Awards		143,245	--	143,245	143,245	--
93.282	Mental Health National Research Service Awards for Research Training		42,362	--	42,362	42,362	--
93.283	The Affordable Care Act: Centers for Disease Control and Prevention Investigation and Technical Assistance		169,606	--	169,606	--	169,606
93.286	Discovery and Applied Research for Technological Innovations to Improve Human Health		1,202,061	282,124	1,484,185	1,484,185	--
93.307	Minority Health and Health Disparities Research		279,079	--	279,079	166,762	112,317
93.310	Trans-NIH Research Support		116,438	--	116,438	116,438	--
93.351	Research Infrastructure Programs		3,361,904	88,030	3,449,934	3,449,934	--
93.389	National Center for Research Resources		1,330,510	--	1,330,510	996,672	333,838
93.390	Academic Research Enhancement Award		318	--	318	--	318
93.393	Cancer Cause and Prevention Research		2,227,839	293,628	2,521,467	2,410,567	110,900
93.394	Cancer Detection and Diagnosis Research		245,686	--	245,686	245,686	--
93.398	Cancer Research Manpower		61,162	--	61,162	33,498	27,664
93.399	Cancer Control		232,494	--	232,494	232,494	--
93.551	Abandoned Infants		10,869	--	10,869	10,869	--
93.568	Low-Income Home Energy Assistance		10,144	--	10,144	--	10,144
93.575	Child Care and Development Block Grant		71	--	71	--	71
93.587	Promote the Survival and Continuing Vitality of Native American Languages		2,683	--	2,683	--	2,683
93.632	University Centers for Excellence in Developmental Disabilities Education, Research, and Service		85,750	--	85,750	8	85,742
93.647	Social Services Research and Demonstration		82,104	--	82,104	82,104	--
93.648	Child Welfare Research Training or Demonstration		(28)	--	(28)	--	(28)
93.670	Child Abuse and Neglect Discretionary Activities		41,725	--	41,725	--	41,725
93.701	ARRA - Trans-NIH Recovery Act Research Support		5,265,385	569,429	5,834,814	5,466,757	368,057
93.702	ARRA - National Center for Research Resources, Recovery Act Construction Support		1,534,509	--	1,534,509	1,534,509	--
93.708	ARRA - Head Start		33,019	--	33,019	--	33,019

The accompanying notes are an integral part of this schedule.

93.715	ARRA - Comparative Effectiveness Research-AHRQ	133,954	--	133,954	--	133,954
93.778	Medical Assistance Program	72,028	--	72,028	--	72,028
93.837	Cardiovascular Diseases Research	1,351,432	--	1,351,432	1,003,346	348,086
93.838	Lung Diseases Research	477,367	--	477,367	451,666	25,701
93.839	Blood Diseases and Resources Research	306,951	--	306,951	--	306,951
93.846	Arthritis, Musculoskeletal and Skin Diseases Research	1,354,318	--	1,354,318	1,334,075	20,243
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	637,693	--	637,693	550,875	86,818
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	1,287,156	94,538	1,381,694	1,336,538	45,156
93.855	Allergy, Immunology and Transplantation Research	2,761,182	482,067	3,243,249	3,092,841	150,408
93.856	Microbiology and Infectious Diseases Research	48,051	--	48,051	--	48,051
93.859	Biomedical Research and Research Training	8,177,229	539,507	8,716,736	8,105,116	611,620
93.865	Child Health and Human Development Extramural Research	4,325,803	747,125	5,072,928	4,772,045	300,883
93.866	Aging Research	1,175,010	254,914	1,429,924	1,292,705	137,219
93.867	Vision Research	359,824	--	359,824	359,824	--
93.946	Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	(7)	--	(7)	(7)	--
93.969	PPHF – 2012 Geriatric Education Centers	106,197	--	106,197	--	106,197
93.989	International Research and Research Training	66,664	--	66,664	4,283	62,381
93.995	Adolescent Family Life_Demonstration Projects	9,633	--	9,633	--	9,633
93.XXX	ARRA - Other Department of Health and Human Services Programs					
	606R.OSU.01	(509)	--	(509)	--	(509)
	GSMMI0109AST PSU	10,276	--	10,276	--	10,276
93.XXX	Total ARRA - Other Department of Health and Human Services Programs	\$ 9,767	\$ --	\$ 9,767	\$ --	\$ 9,767
93.XXX	Other Department of Health and Human Services Programs					
	2011-1586	55,681	--	55,681	--	55,681
	254-2010-M-36612	1,886	--	1,886	1,886	--
	96658NBS23 / B28950-2700	22	--	22	--	22
	98407XSB23 / B27398-0111	86	--	86	--	86
	D - 271045	52,723	--	52,723	--	52,723
	ICDI-6	307	--	307	--	307
	SR00002065	56,799	--	56,799	--	56,799
93.XXX	Total Other Department of Health and Human Services Programs	\$ 167,504	\$ --	\$ 167,504	\$ 1,886	\$ 165,618
94.005	Learn and Serve America_Higher Education	1,608	--	1,608	--	1,608
94.013	Volunteers in Service to America	199	--	199	199	--
94.XXX	Other Corporation for National and Community Service Programs					
	PC-11-8-064	13,173	--	13,173	13,173	--
94.XXX	Total Other Corporation for National and Community Service Programs	\$ 13,173	\$ --	\$ 13,173	\$ 13,173	\$ --
97.XXX	Other Homeland Security Programs					
	OS HQ 12 0001	88,304	--	88,304	--	88,304
97.XXX	Total Other Homeland Security Programs	\$ 88,304	\$ --	\$ 88,304	\$ --	\$ 88,304

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, 2012 (continued)

Federal CFDA Number	Federal Funding Agencies and Program Titles	Contract Number	Direct Expenditures	Amounts Provided to Subrecipients	Total	Direct Awards	Indirect Awards
98.001	USAID Foreign Assistance for Programs Overseas		14,591	--	14,591	--	14,591
98.XXX	Other USAID Programs						
		AID-OAA-LA-10-00006	31,956	228,402	260,358	260,358	--
		C - J1447B	2,708	--	2,708	--	2,708
		EPP-A-00-06-00012	1,127,100	2,005,413	3,132,513	3,132,513	--
98.XXX	Total Other USAID Programs		\$ 1,161,764	\$ 2,233,815	\$ 3,395,579	\$ 3,392,871	\$ 2,708
Total	Research and Development Cluster		\$ 252,584,878	\$ 25,876,115	\$ 278,460,993	\$ 236,952,548	\$ 41,508,445
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 9,039,082,949	\$ 1,128,959,101	\$ 10,168,042,050	\$ 10,105,421,997	\$ 62,620,053

The accompanying notes are an integral part of this schedule.

**Notes to the Schedule of
Expenditures of Federal Awards
For the Year Ended June 30, 2012**

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, 2012, 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	\$ 11,331,982
10.559	Summer Food Service Program for Children	Commodities	21,419
10.565	Commodity Supplemental Food Program	Commodities	355,488
10.567	Food Distribution Program on Indian Reservations	Commodities	117,543
10.569	Emergency Food Assistance Program (Food Commodities)	Commodities	5,229,716
39.003	Donation of Federal Surplus Personal Property	Donated surplus property	4,535,576
93.268	Immunization Cooperative Agreements	Vaccines	34,695,300
	Total		<u>\$ 56,287,024</u>

Note 4. Loans and Loan Guarantees

Loans outstanding and new loans made during the year ended June 30, 2012 are as follows:

CFDA Number	Title	Outstanding Balance as of June 30, 2012	New Loans Made During the Year Ended June 30, 2012
11.307	Economic Adjustment Assistance	\$ 7,267,461	\$ 923,500
14.239	HOME Investment Partnerships Program	11,666,123	1,286,700
14.258	Tax Credit Assistance Program (TCAP)	27,171,353	439,477
66.458	Capitalization Grants for Clean Water State Revolving Funds	55,792,325	14,427,650
66.468	Capitalization Grants for Drinking Water State Revolving Funds	31,409,155	19,798,368

State of Oregon
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

66.818	Brownfield's Assessment and Cleanup Cooperative Agreements	527,178	500,000
84.038	Federal Perkins Loan Program Federal Capital Contributions	<u>77,766,236</u>	<u>7,899,836</u>
	Total	<u>\$211,599,831</u>	<u>\$ 45,275,531</u>

Note 5. Unemployment Insurance

State unemployment tax revenues and the federal government contributions in lieu of State taxes are deposited to the Unemployment Trust Fund in the U.S. Treasury. These funds may only be used to pay benefits under the federally approved State unemployment law. Of the \$1,846,038,085 reported as expenditures for the Unemployment Insurance program (CFDA 17.225), \$826,235,110 represented expenditures of State funds held in the Unemployment Trust Fund.

Note 6. Pass-Through Awards

The State of Oregon received the following amounts as a subrecipient of non-federal entities:

<u>CFDA</u>				
<u>Number</u>	<u>Organization</u>	<u>Amount</u>	<u>ID Number</u>	
10.001	Columbia University	\$ 10,526	2 (Acct. #5-23083) / PO G02683	
10.001	Columbia University	109,986	2 (Acct. #5-23092) / PO G02812	
10.001	University of Nebraska	2,488	25-6235-0145-006	
10.170	Columbia Gorge Fruit Growers	14,617	2011-2110	
10.170	University of California, Davis	46,586	200910882-01-OSU	
10.170	Washington State University	22,549	116477 G003014	
10.170	Washington State University	29,550	G002668	
10.200	University of California	3,390	SA7477	
10.200	University of California, Davis	(4,604)	SA7646	
10.200	University of California, Davis	1	09-002101-OSU1	
10.200	University of California, Davis	1	013145-05	
10.200	University of California, Davis	1,372	200912415-OH/OSU-5	
10.200	University of California, Davis	4,641	013145-06	
10.200	University of California, Davis	8,889	201117720-OSU-4 ECS	
10.200	University of California, Davis	9,762	SA7644	
10.200	University of California, Davis	10,000	20111720-OSU3	
10.200	University of California, Davis	10,189	200912415-OH/OSU-2	
10.200	University of California, Davis	11,731	20111720-OSU2	
10.200	University of California, Davis	16,046	201117720-OSU1	
10.200	University of California, Davis	27,929	SA7650	
10.200	University of California, Davis	35,110	201117720-Oregon	
10.200	University of California, Davis	104,158	200912415-FU/OSU-4	
10.200	University of Idaho	810	BAK306-SB-003 / P0033107	
10.200	University of Idaho	7,152	BAK305_SB_001 / P0029924	
10.200	University of Idaho	10,165	BAK304_SB_002 / P0024069	
10.200	University of Idaho	14,023	BAK305_SB_003 / P0028638	
10.200	University of Nevada - Reno	1,677	UNR 10-24	
10.200	University of Washington	7,630	2010-38500-21758	
10.200	University of Washington	11,827	721198	
10.200	University of Washington	14,418	2007-38500-18593	
10.200	Washington State University	2,547	113491_G002618	
10.200	Washington State University	4,134	114863_G002793	
10.200	Washington State University	4,714	114878 G002919	

State of Oregon
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

10.200	Washington State University	7,215	113241_G002580
10.200	Washington State University	7,349	113491_G002616
10.200	Washington State University	7,593	11878_G002862
10.200	Washington State University	8,708	114711_G002753
10.200	Washington State University	9,238	113594_G002665
10.200	Washington State University	12,702	114803_G002794
10.200	Washington State University	14,550	114863_G002791
10.200	Washington State University	17,924	113594_G002733
10.200	Washington State University	25,208	114863_G002796
10.200	Washington State University	26,939	114863_G002792
10.200	Washington State University	35,213	114863_G002795
10.200	Washington State University	52,869	114878_G002863
10.200	Washington State University	154,010	105577_G002804
10.206	Michigan State University	41,315	61-4244F
10.206	Pennsylvania State University	48,251	4365-OSU-USDA-8710
10.206	University of California, Davis	8,795	Sub07-000752-01
10.206	University of Maryland	(9,957)	Z521909
10.206	University of Massachusetts, Amherst	68,561	09-005358 B 00
10.215	Benton Soil and Water Conservation District	11,737	2012-492
10.215	Colorado State University	2,393	G-4856-1
10.215	Utah State University	(813)	80019040
10.215	Utah State University	1,721	80861010
10.215	Utah State University	4,899	80861040
10.215	Utah State University	14,985	90758033
10.215	Utah State University	16,315	90758034
10.215	Utah State University	40,140	90758008
10.215	Utah State University	56,004	90758005
10.215	Utah State University	117,004	100893007
10.217	University of Missouri	34,627	C00024574-2
10.225	Janus Youth Programs Inc	8,652	Not Available
10.303	Montana State University	11,712	G193-12-W3778
10.303	University of California, Davis	288	07-001492-ORE26
10.303	University of California, Davis	2,289	201120630-ORE29
10.303	University of California, Davis	2,383	07-001492-ORE27
10.303	University of California, Davis	3,708	07-001492-ORE22
10.303	University of California, Davis	4,029	07-001492-ORE23
10.303	University of California, Davis	8,203	SA7619
10.303	University of California, Davis	9,038	07-001492-ORE24
10.303	University of Idaho	13,512	BJKH15_SB_003 / P0019144
10.303	University of Wisconsin	4,707	095K841
10.303	Washington State University	70,383	112890_G002644
10.304	DEPT. OF PLANT PATHOLOGY	4,381	6111230000000
10.304	Kansas State University	(3,821)	S08018
10.304	Purdue University	(3,111)	8000017968-AG
10.304	University of California, Davis	5,026	07-002558-10
10.304	University of California, Davis	58,027	07-002558-11
10.307	Cornell University	17,190	64325-9780
10.307	North Carolina State University	24,139	2009-1655-01
10.307	Pennsylvania State University	9	4078-OSU-USDA-5656
10.307	Univ of Wyoming	48,618	USDACSRE45108MM

State of Oregon
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

10.307	University of California at Santa Cruz	28,299	S0183654
10.307	Washington State University	31,906	110036_G002575
10.309	Carnegie Mellon University	89,317	1080198-220112
10.309	Cornell University	28,969	61314-9365
10.309	Michigan State University	1,304	RC100888OSU
10.309	Michigan State University	15,119	61-4296G
10.309	University of California Berkeley	107,016	PO 6000054137 / sub 00006987
10.309	University of California, Davis	25,145	201013048-01
10.309	University of Florida	67,541	UF09152 / Proj 00080376
10.309	Washington State University	3,811	111356_G002639
10.309	Washington State University	23,893	111356_G002640
10.309	Washington State University	38,978	111349_G002606
10.309	Washington State University	78,608	111343_G002438
10.310	Michigan State University	1,350	61-4206J
10.310	North Dakota State University	16,444	FAR-0015525-5
10.310	Pennsylvania State University	40,594	4603-OSU-USDA-0025
10.310	University of Alaska	46,946	UAF 12-0011
10.310	University of California Riverside	28,193	S-000477
10.310	University of California, Davis	190,658	09-001929-02
10.310	University of California, Davis	231,734	201015718-19
10.310	University of Delaware	80,676	25866
10.310	University of Idaho	15,545	BJKH55-SB-002 / PO P0025266
10.310	University of Idaho	57,712	BJKH57-SB-001 / PO P0025252
10.310	University of Idaho	547,961	BJKL03-SB-001 / PO P0031110
10.310	University of Maryland	(17,033)	Z541309
10.310	University of Washington	232,284	729759
10.310	University of Wisconsin	30,500	223K915
10.310	Virginia Tech	22,888	422262-19201
10.310	Washington State University	14,240	115320 G002932
10.310	Washington State University	330,700	115808 G002981
10.311	Entrepreneurial Development Services	42,723	Not Available
10.311	Washington State University	17,571	G002590
10.500	Auburn University	(5)	10-ACES-374584-OSU
10.500	Auburn University	153,426	08-USDA-Army-OSU
10.500	Kansas State University	7,936	S12058
10.500	Kansas State University	12,178	S11137
10.500	Kansas State University	12,489	S08145
10.500	Kansas State University	80,487	S12048
10.500	Montana State University	16,378	G218-11-W3123
10.500	National 4-H Council	9,994	2011-1229
10.500	University of Nebraska	363	25-6365-0023-357
10.500	University of Nebraska	757	25-6365-0040-120
10.500	University of Nebraska	14,610	25-6365-0023-350
10.500	University of Wyoming	(299)	UTSTUNV464650R
10.500	University of Wyoming	45	UTSTUNV464660R
10.500	University of Wyoming	233	UTSTUNV464670R2
10.500	University of Wyoming	5,223	USSTUNV464420R
10.500	University of Wyoming	8,475	1001381
10.500	University of Wyoming	8,942	1000782
10.500	Utah State University	11,290	90757013

State of Oregon
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

10.500	Utah State University	16,841	110897008
10.500	Washington State University	9,338	108815_G002717
10.500	Washington State University	23,995	108815 G002911
10.558	Head Start of Lane County - USDA	6,928	17976
10.665	CLACKAMAS COUNTY	181,388	1936002286000
10.665	Douglas County	7,899	Not Available
10.665	JACKSON COUNTY	376,191	1936002298000
10.665	KLAMATH FALLS	56,500	1936002301
10.665	LAKE COUNTY	10,897	1936002302
10.665	LANE COUNTY	100	1936002303000
10.665	LINN COUNTY	190,000	1936002305000
10.688	Oregon Youth Conservation Corps	(55)	GRNT0408
10.769	South Central Oregon Economic Development Dist - USDA	5,744	17236
10.773	Iowa State University	2,154	412-30-16 / PO IO 73597 23
10.783	The Rogue Initiative for a Vital Economy	(1)	Not Available
10.912	IPM Institute of North America, Inc	15,674	2633818314
11.008	Colorado State University	131,352	G-1101-1
11.012	University of Washington	500,703	730279
11.307	Built Environment and Sustainable Technologies	121	2012-BEST-EDA Task Order#1
11.307	Oregon Nanoscience and Microtechnologies Institute	31,516	2012-EDA
11.417	OREGON STATE UNIVERSITY	7,500	04575900000000
11.417	University of Mississippi	16,136	Not Available
11.417	University of New Hampshire	23,081	11-047
11.417	University of Wisconsin - Madison	1,932	222K596
11.419	UNIVERSITY OF NEW HAMPSHIRE	61,654	1026000937 000
11.419	University of New Hampshire - NOAA	143,270	11-040 AMEND. 1
11.426	Sunburst Sensors, LLC	(18,214)	2008-1417
11.429	National Marine Sanctuary Foundation	8,133	Not Available
11.432	Florida Atlantic University - NOAA	9,450	ORH61 MOD. 1
11.432	University of Miami	85,117	6-6440A-3712 / P131564
11.432	University of Michigan	(2,030)	PO 3001065550
11.437	PACIFIC STATES MARINE FISH COM	1,084,092	936002376
11.438	PACIFIC SALMON COMMISSION	649,058	9909840528
11.439	National Fish and Wildlife Foundation	3,771	2010-0073-003
11.439	National Fish and Wildlife Foundation	18,545	2010-0073-004
11.439	North Pacific Marine Science Foundation	(1)	NA07NMF4390197
11.439	PACIFIC STATES MARINE FISH COM	58,076	936002376
11.441	NORTH PACIFIC FISHERY MGMT CON	28,834	920060367
11.441	PACIFIC FISHERY MGMT COUNCIL	191,447	910982918
11.441	PACIFIC STATES MARINE FISH COM	32,697	936002376
11.463	Cascade Pacific RC&D	49,828	2007-13
11.463	Rogue Valley Council of Governments	39,185	Not Available
11.469	Consortium for Ocean Leadership	15,000	SA11-30
11.472	North Pacific Research Board	(1)	B60 - year 4 & 5 / F4960
11.472	North Pacific Research Board	2,659	816 / F3816-01
11.472	North Pacific Research Board	6,232	1105
11.472	North Pacific Research Board	22,928	806 / F3806-00
11.472	North Pacific Research Board	56,545	904 / F4904-00
11.472	North Pacific Research Board	60,817	1011
11.472	North Pacific Research Board	62,561	B77 (year 3) / F4977-06

State of Oregon
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

11.472	North Pacific Research Board	68,336	1014
11.472	North Pacific Research Board	95,162	B67 - year 3 / F4967-04
11.472	North Pacific Research Board	144,214	905 / F3905-01
11.473	University of Washington	(124)	457268
11.473	University of Washington	215,300	702285
11.481	University of Maryland Eastern Shore	80,749	PO U156442
11.557	Crook County Oregon	43,269	1
12.106	PACIFIC STATES MARINE FISH COM	104,464	936002376
12.107	Washington Department of Ecology	20,022	C1200113
12.300	Arete Associates	159	S-44002.01.4700
12.300	Cascadia Research Collective	14,489	411-1
12.300	Cascadia Research Collective	16,476	411-2
12.300	Georgia Institute of Technology - DARPA	88,973	RB857-G1 AMEND. 2
12.300	Massachusetts Institute of Technology	178,028	5710002560 MOD #3
12.300	University of Washington	647,851	710505
12.351	Radiation Monitoring Devices, Inc. - DTRA	190,500	HDTRA 1-11-1-0045
12.420	Cornell University	108,466	53998-8633
12.420	University of Illinois, Urbana-Champaign	67,425	2009-02748-01, A2435
12.431	Academy of Applied Science	1,300	41272
12.431	Academy of Applied Science	2,600	18933
12.431	Academy of Applied Science	2,600	23682
12.431	Organization for Economic Initiatives Inc	77,146	Not Available
12.431	Organization for Economic Initiatives	247,216	ARL10-NWMI-PSU 120610
12.431	University of Connecticut	(4,868)	929210 / 090292
12.431	University of Connecticut	86,047	101311/110013
12.431	University of Connecticut	88,700	UCHC6-28538203
12.431	University of Washington	185,431	548644
12.431	University of Washington - U.S. Army	59,770	715233 MOD. #2
12.431	Voxtel Corporation - DOD/U.S. Army	875	W911NF-06-C-0121
12.431	Voxtel Corporation - ONR	4	UO270830 #2
12.550	Institute of International Education	89,823	NSEP-U631063-PDX-AM-2012
12.550	Institute of International Education	460,490	NSEP-U631023-PDX-RUS-08-D12
12.550	Institute of International Education - Natl Security Ed Prog	98,758	NSEP-U631043-UO-CHN-10-CI-01B
12.551	Institute of International Education	1,186,996	NSEP-U631033-UO-CHN MOD. 3
12.551	Institute of International Education - Natl Security Ed Prog	17,562	NSEP-U631043-UO-CHN-SI-R12-P
12.551	University of Maryland - DOD	(118)	Z914730 MOD. D
12.630	Organization for Economic Initiatives Inc	(1,196)	Not Available
12.630	Organization for Economic Initiatives	146,087	ARL09-MWMI-PSU 06260
12.630	Stanford University	35,133	PO 20109120/SPO#36615-A
12.800	Brown University	256,009	104 / PO P996645
12.800	University of Arizona	(1,341)	PO Y560317
12.800	University of Florida	60,541	UF-EIES-1112018-ORE
12.800	University of Michigan	128,554	3001266559
12.910	BAE Systems	12,789	776911
12.910	HRL Laboratories LLC	157,535	8036-801884-BS PH.2
12.910	University of California, Los Angeles	46,214	1015 G PA090
12.910	University of Florida	7,237	UF-EIES-1105038-PSU
12.910	University of Idaho	(6)	KNK015-001 / PO P0017259
12.910	Washington State University	(1,886)	108596_G002570
14.218	Portland Development Commission	68,992	211029

State of Oregon
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

14.235	LANE COUNTY	2,106	40000000000004
14.235	LANE COUNTY	20,424	40000000000004
14.252	Cedar Sinai Park	4,790	Not Available
14.703	Lane Council of Governments - HUD	20,520	18331
14.703	Lane Council of Governments - HUD	24,281	18514
15.039	CONFED TRIBES WARM SPRINGS IND	8,414	390383362
15.227	BENTON COUNTY	31,816	1936002285
15.227	Josephine County	696	2010-11 SRS2008
15.227	Josephine County	9,875	2011-12 SRS2008
15.227	POLK COUNTY	10,000	1936002310
15.233	The Nature Conservancy	1,486	ORFO-1/23/12-01TS
15.234	CLACKAMAS COUNTY	7,998	1936002286000
15.234	JOSEPHINE COUNTY	29,751	1936002300
15.615	MARION COUNTY PUBLIC WORKS	23,259	00003840700000
15.807	Southern California Earthquake Center	19,128	PO# 119939 AMEND. 5
15.808	Idaho State University	6,123	09-325A
15.808	Oregon Health & Science University	486,506	GEBSN0060A1
15.808	Southern California Earthquake Center - USGS	1,167	Y80786
15.945	University of Washington	6,022	739528
16.320	Catholic Charities	7,029	Not Available
16.579	Relief Nursery, Inc. - U.S. Department of Justice	(3,976)	SA-04-028 AMEND. 1
16.585	COLUMBIA COUNTY	36,835	1022
16.585	JACKSON COUNTY	3,951	1008
16.585	YAMHILL COUNTY	41,455	1012
16.589	LINN COUNTY	11,551	1009
16.590	LANE COUNTY	57,790	1013
16.590	LINN COUNTY COURTS	22,906	936002305
16.595	Clatskanie Together Coalition	20,000	Not Available
16.610	STATE OF CALIFORNIA	159,067	9900
16.726	National 4-H Council	24,221	2012-1426
16.726	National 4-H Council	34,226	Not Available
16.726	National 4-H Council	44,567	2011-1490
16.726	National 4-H Council	61,357	2011-1738
16.726	University of Illinois	18,519	2010-06487-01-00 KN
16.727	Montana State University	23,184	G198-12-W3483
16.731	National 4-H Council	11,980	Not Available
16.745	JOSEPHINE COUNTY	(9,381)	1018
16.803	BENTON COUNTY	67,780	1025
16.803	DOUGLAS COUNTY	24,824	1026
16.803	HARNEY COUNTY	40,100	1023
16.803	JOSEPHINE COUNTY	11,133	1018
16.803	LINCOLN COUNTY	33,700	1028
16.803	LINN COUNTY	7,341	1016
16.803	MARION COUNTY	78,938	1029
16.803	MID-WILLAMETTE VAL COMMACTION	49,779	1031
16.803	ONTRACK, INC.	22,900	1027
16.803	UNION COUNTY	10,609	1011
16.812	CLACKAMAS COUNTY	3,082	1030
16.812	JACKSON COUNTY	15,034	1008
17.261	US DOL ETA	188,491	00000000001000

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17.275	Worksystems Inc.	50,806	Not Available
19.010	Institute of International Education - H.H. Humphrey Fellow	400,037	Not Available
19.400	Institute of International Education	36,796	Not Available
19.421	Hawai'i Pacific University - US Dept State	36,382	Not Available
19.421	University of Maryland - DOS	93,429	0000008648 AMEND. 1
19.421	University of Maryland - DOS	490,807	10299
20.200	Iowa State University	2,847	436-17-06
20.200	Regents of the University of Idaho	96,836	Not Available
20.205	IBI Group	35,761	Not Available
20.205	Kittelson & Associates Inc	7,858	TASK ORDER #1
20.205	Kittelson & Associates, Inc.	5,275	2011-1253/Task order 1
20.205	National Academy of Sciences	218,192	SHRP C-06(B)
20.205	University of Southern Florida	28,482	2117-1406-00-A
20.215	National Academy of Sciences	38,351	HR 17-38
20.507	City of Wilsonville	31,489	Not Available
20.513	Lane Transit District	21,808	2011-22
20.701	Oregon Transportation Research & Ed Consortium-PSU-USDOT	688	2011-B-03
20.701	Oregon Transportation Research & Ed Consortium-PSU-USDOT	3,021	2012-B-03/2012-493
20.701	Oregon Transportation Research & Ed Consortium-PSU-USDOT	3,333	2011-B-05
20.701	Oregon Transportation Research & Ed Consortium-PSU-USDOT	5,334	2011-B-08/2011-419
20.701	Oregon Transportation Research & Ed Consortium-PSU-USDOT	5,500	2011-B-02
20.701	Oregon Transportation Research & Ed Consortium-PSU-USDOT	13,018	2011-B-06/2011-434
20.701	Oregon Transportation Research & Ed Consortium-PSU-USDOT	13,101	2012-B-01/2012-524 MOD #1
20.701	Oregon Transportation Research & Ed Consortium-PSU-USDOT	20,022	2011-B-01/2011-396
20.701	Oregon Transportation Research & Ed Consortium-PSU-USDOT	20,697	2011-B-07
20.701	Oregon Transportation Research & Ed Consortium-PSU-USDOT	26,661	2011-B-09
20.701	Oregon Transportation Research & Ed Consortium-PSU-USDOT	28,301	2012-B-04/2012-525
20.701	Oregon Transportation Research & Ed Consortium-PSU-USDOT	29,057	2011-B-04
20.701	Oregon Transportation Research & Ed Consortium-PSU-USDOT	29,113	2012-B-05/2012-523
20.701	Oregon Transportation Research & Ed Consortium-PSU-USDOT	35,201	2012-B-06/2012-480
20.701	Oregon Transportation Research & Ed Consortium-PSU-USDOT	61,160	2012-B-02/2012-483 REVISED
20.701	University Transportation Center	7,563	Not Available
20.701	University Transportation Center	34,629	PSU/OTREC RITA
20.701	Youngstown State University	4,249	211300-141309-22
43.001	Jet Propulsion Lab/CA Inst. of Technology	201	1347570 MOD. 1
43.001	Montana State University	6,588	G258-08-W1951
43.001	Pennsylvania State University	21,310	4469-OSU-NASA-J02G
43.001	Resources for the Future	40,006	RFF #1611
43.001	The University of Texas at Austin	110,958	UTA11-000570
43.001	University of Virginia	43,111	GP10162-138186
43.002	Jet Propulsion Lab	8,050	1450091
43.002	Jet Propulsion Lab/CA Inst. of Technology	57,350	1283973
43.002	Jet Propulsion Lab/CA Inst. of Technology	62,644	1294728
43.002	Jet Propulsion Lab/CA Inst. of Technology	69,169	1249878
43.008	Council of Chief State School Officers - NASA	75,000	17967
43.008	University of Alabama, Huntsville	6,605	SUB2012-052
45.025	Oregon Arts Commission/National Endowment for the Arts	15,214	FY12-DES-10642
45.025	Western States Arts Federation (WESTAF) - NEA	2,342	TW20110074
45.149	Nat'l Foundation Arts and Humanities	36,114	UNIV OF OR 237541B
45.149	University of Delaware - NEH	45,552	26367

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45.312	Philadelphia Museum of Art	61,739	Not Available
45.312	Purdue University - Institute of Museum Services	6,312	4112-46075
45.312	Western University of Health Sciences	(9,602)	2054-Barr
47.041	Boise State University	31,063	Not Available
47.041	Carnegie Mellon University	7,058	1121711-277808
47.041	CSD-Nano	10,504	2011-154
47.041	OnTo Technology LLC	2,087	101
47.041	Purdue University	43,268	NEES-4101-39854
47.041	Purdue University	949,745	NEES-4101-31879
47.041	University of Hawaii	80,208	MA110005
47.041	University of Massachusetts, Amherst - NSF	53,524	PO#0001265191 09-005423 A 02
47.041	Washington State University	9,081	10353 G002834
47.041	Washington State University	23,102	116505 G002970
47.049	California Institute of Technology - NSF	53,119	75ADV-1090013
47.049	University of Delaware	31,201	27187
47.049	University of Notre Dame	2,731	Not Available
47.049	University of Wisconsin-Milwaukee	310	123405548
47.050	Appalachian State University	16,562	08-0258 (A-3)
47.050	California Institute of Technology - NSF	7,594	52-1091689
47.050	Columbia University	2,717	2 (Acct. #5-24334)
47.050	Columbia University	70,335	5-20804 / G02890
47.050	Consortium for Ocean Leadership	263	T339A11
47.050	Consortium for Ocean Leadership	4,352	TO T324A11
47.050	Consortium for Ocean Leadership	10,033	T334B11
47.050	Consortium for Ocean Leadership	39,335	T340B11
47.050	Consortium for Ocean Leadership	46,410	SA-11-08
47.050	Consortium for Ocean Leadership	51,428	T330A11
47.050	Florida International University	107,124	800001121-01
47.050	Incorporated Research Institution for Seismology	526,941	75-MT
47.050	Joint Oceanographic Inst Inc/NSF	(1,732)	JSA 7-02
47.050	Oregon Health & Science Univ (OHSU)	8,945	ASTCN0029 PSU
47.050	Oregon Health & Science Univ (OHSU)	31,209	GSTCN0106S4
47.050	Oregon Health & Sciences University	429,975	GSTCN010651
47.050	Univ of Southern California	40,545	156232
47.050	University Corporation for Atmospheric Research	58,033	Z10-80383
47.050	University of Alaska	236,729	PO FP802513 / UAF 08-0037
47.050	University of California Riverside	13,370	S-000374
47.050	University of Hawaii	14,763	Z924982
47.050	University of North Carolina, Chapel Hill	38,760	5-54668
47.050	University of Washington	37,748	735569
47.050	US Science Support Program	872	TO T322A11
47.050	US Science Support Program	2,660	TO T323A11
47.050	Woods Hole Oceanographic Institution	137	AI00653/WBS 1.3.4.2.3.3
47.050	Woods Hole Oceanographic Institution	6,577	AI00653/WBS 1.3.2.7
47.050	Woods Hole Oceanographic Institution	7,429	AI00653/WBS 1.3.4.2.8.1
47.050	Woods Hole Oceanographic Institution	17,084	A100653/WBS 2.3.1.1.1.3
47.050	Woods Hole Oceanographic Institution	20,988	A100709
47.050	Woods Hole Oceanographic Institution	48,524	AI00653/WBS 1.3.1
47.050	Woods Hole Oceanographic Institution	54,976	A100653/WBS 1.3.3.13
47.050	Woods Hole Oceanographic Institution	64,173	AI00653/WBS 1.3.3.6

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47.050	Woods Hole Oceanographic Institution	67,316	Not Available
47.050	Woods Hole Oceanographic Institution	71,129	A100653/WBS 2.3.1.3
47.050	Woods Hole Oceanographic Institution	73,538	A100653/WBS 2.3.1.1.1
47.050	Woods Hole Oceanographic Institution	81,233	A100653/WBS 1.3.3.3
47.050	Woods Hole Oceanographic Institution	157,008	A100653/WBS 2.3.1.2
47.050	Woods Hole Oceanographic Institution	160,165	A100653/WBS 1.3.2.3
47.050	Woods Hole Oceanographic Institution	189,339	A100653/WBS 1.3.1.24
47.050	Woods Hole Oceanographic Institution	225,978	A100653/WBS 2.3.1.1
47.070	Computing Research Association	32,533	1019343
47.070	Computing Research Association	96,133	CIF-C-211
47.070	Computing Research Association	97,592	CIF-D-003
47.070	Evergreen State College	327	2011-923
47.070	Oregon Health & Science University	(3,216)	GSTCN0001A7.PSU
47.070	The University of Texas at Austin	37,706	UTA11-000948
47.070	University of California, Los Angeles	2,651	0070 G JE855 AMEND. 2
47.070	University of California, Los Angeles - NSF	62,876	0070 G PC456
47.074	American Museum of Natural History	3,139	40634
47.074	Carnegie Insitute	211,244	6-2091-02
47.074	Cold Spring Harbor Lab	193,424	22930414 / PO 920560-SV
47.074	Dartmouth College	14,568	834
47.074	Iowa State University	(6,143)	420-40-21 B
47.074	Michigan State University	40	612135OREGONSU
47.074	Michigan State University	239,981	61-25560U
47.074	North Dakota State University	170,349	15444-1
47.074	University of California, Davis	4,381	201015754-01
47.074	University of Hawaii	342,491	PO Z795332/Z925587
47.074	University of Maryland	48,050	Z346201
47.074	University of Pennsylvania	56,323	555558
47.074	University of Pittsburgh	8,049	0005463(011312-01)
47.074	University of South Dakota - NSF	52,316	USD1201
47.074	University of Washington	29,005	728677
47.075	American Sociological Assn	413	Not Available
47.075	Arizona State University	12,145	11-469
47.076	Association of Science-Technology Centers	216,514	ESI-0638981
47.076	California State University Los Angeles	42,264	PSU230765
47.076	Dartmouth College	11,992	751
47.076	El Camino Community College	53,898	EL CAMINO COLLEGE (NSF1003637)
47.076	Franklin Institute Science Museum	40,151	Not Available
47.076	George Washington University	9,598	30857/2/CCLS20557F
47.076	Georgia State University	270	H3213-16 AMEND. 2
47.076	Georgia State University - NSF	15,000	SP00010602-12
47.076	Lane Community College	1,133	SUB 14557 REF#810481
47.076	Mathematical Assn of America	27,992	DRL-0910240
47.076	Mathematical Association of America	3,458	Subcontract under DUE-0817071
47.076	Oregon Museum of Science & Industry (OMSI)	12,067	D10-07
47.076	Oregon Museum of Science and Industry	4,279	D09-02 (PO 92225)
47.076	Portland Community College	8,500	Not Available
47.076	Rogue Community College	889	ATE-NSF 1002822 9/1/11
47.076	University of California Berkeley	129,319	6880
47.076	University of California, Los Angeles - NSF	1,605	0070 G PD877

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47.076	University of California, San Diego	17,439	PO 10296221
47.076	University of Colorado	8,525	1548961
47.076	University of Colorado	20,381	1547120
47.076	University of Washington	69,782	658608
47.076	University of Washington	85,270	658615
47.076	Utah State University	128	8064804
47.076	WestEd	60,782	5060.01.001
47.076	Wichita State University	8,867	SUB5163-1
47.078	Regents of University of Colorado	84	1547273
47.078	Regents of University of Colorado	74,186	1548194 SPO 0000077305
47.078	Woods Hole Oceanographic Institution - NSF	15,897	A100858
47.079	The Research Foundation of State Univ of New York	204	Not Available
47.080	University of California, Los Angeles - NSF	258,865	0145 G MB061 AMEND. 2
47.080	University of Illinois at Urbana-Champaign - NSF	123,191	2010-07189-02
47.082	Hunter College	14,531	40558-A
47.082	Rutgers, The State University of New Jersey	90,288	4-32571 / 4127 / PO S1411525
47.082	Trustees of Princeton Univ	46,921	1688
47.082	University of California, Los Angeles	144,253	0070 G ME275 AMEND 2 ARRA
47.082	Woods Hole Oceanographic Institution	69,520	AI00653/WBS 1.3.3.6
47.082	Woods Hole Oceanographic Institution	93,178	Not Available
47.082	Woods Hole Oceanographic Institution	101,287	AI00653/WBS 1.3.4.2.12
47.082	Woods Hole Oceanographic Institution	449,464	AI00653/1.3.3.7
59.017	Lane Community College	12,000	SJB11-154
59.037	Lane Community College	5,000	Not Available
59.037	Lane Community College	8,256	SBAHQ-12-B-0069
59.037	Lane Community College	11,800	LANE COMMUNITY COLLEGE
59.037	Lane Community College	15,000	11-2-154V SBAHQ-10-V-0004/0002
59.037	Lane Community College	15,125	1-603001-Z-0039-28
59.037	Lane Community College	18,963	LANE CC 1-603001-Z0039-28
59.037	Lane Community College	27,419	PENDING
66.041	City of Corvallis	20,450	2011-1734
66.119	Kitsap County, Washington	28,982	KC-355-09
66.439	Skagit County Washington	14,551	C20090581
66.461	Lane Council of Governments - EPA	8,923	Not Available
66.469	Central Michigan University	74,188	2011-1086
66.469	Loyola University Chicago	52,721	511045
66.716	IPM Institute of North America, Inc	11,113	Not Available
66.950	N Amer Assoc for Envir Ed/Cornell Univ/EPA	91,641	NT-83497401
81.049	Grande Ronde Model Watershed Foundation	16,186	00056817, 1992-026-01
81.049	Grande Ronde Model Watershed Foundation	172,568	0052786, 1992-026-01
81.049	Los Gatos Research, Inc.	67,220	2011-1922
81.049	Montana State University	137,535	G130-12-W3521
81.049	Northern Arizona University	11,294	MPC 3EK1
81.049	Pacific Northwest National Lab	62,676	53501
81.049	Pennsylvania State University	1,653	3890-OSU-USDOE-4157
81.049	Research Development Solutions, LLC	60	41817M4082
81.049	Trillium FiberFuels, Inc.	31,178	2012-1882
81.049	University of Massachusetts, Amherst	28,611	09-005177 B 00
81.049	University of Wisconsin	20,341	174K790 AMEND. 04
81.064	National Renewable Energy Laboratory	1,845	Not Available

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81.079	South Dakota State University	19,381	3TB160
81.079	South Dakota State University	111,395	3TA160
81.087	Alta Rock Energy, Inc.	24,999	2011-1766
81.087	Bob Lawrence & Associates	155,834	SUBCONTRACT NO: 2741-001
81.087	Boise State University	163,210	014G106215-D (DE-EE0001120)
81.087	Columbia Power Technologies	119,497	2010-1906
81.087	Columbia Power Technologies	245,088	2010-1698
81.087	Daimler Trucks North America	914	2011-462
81.087	Daimler Trucks North America	45,482	2011-462
81.087	DOE-Renewable Energy Research and Development	33	NFE-8-88041-01 MOD. 2
81.087	MRI National Renewable Energy Laboratory	77	XAT-4-33624-08 MOD. 8
81.087	Northwest Energy Innovations	44,710	2012-426
81.087	Ormat Technologies, Inc.	57,666	2010-1955
81.087	Pacific Energy Ventures	152,405	2010-1718
81.087	University of Nevada Reno	41,508	UNR-11-06/(DOE DE-EE0003063)
81.089	Research Partnership to Secure Energy for America	311,171	08121-2801-02
81.104	Vanderbilt University	102,560	19067-S2
81.112	WESTERN GOVERNOR'S ASSOCIATION	7,387	0840747227000
81.112	WESTERN GOVERNOR'S ASSOCIATION	32,613	0840747227000
81.119	WASHINGTON STATE UNIVERSITY	153,792	00000000000076
81.121	Georgia Institute of Technology	(3,121)	DPO# 2500016838/R8895-G1
81.121	Idaho National Laboratory	85,231	00044868-00001
81.121	Savannah River National Laboratory	21,685	AC 54326 O
81.122	Centralia College	49,903	Not Available
81.122	City of Salem - U.S. Department of Energy	62,578	PO #350961 ARRA
81.122	University of Minnesota	2,773	A000211535
81.128	King County	6,647	T03344T
84.011	Forest Grove School District	25,559	3
84.011	Woodburn Schools	23,790	4
84.027	California Department of Education - USDE	14,781	CN110346
84.027	Lebanon Community School District	28,852	2012-1059
84.027	Nevada Department of Education - USDE	6,163	18356
84.116	Oregon Health & Science Univ (OHSU)	5,765	ASONO 0266-PSU
84.116	Regents of Univ of Michigan	3,375	3002042570
84.116	University of Denver	27,812	SC36537A-01-03
84.116	Virginia Commonwealth University	15,503	PT105805-SC102420
84.116	Willamette University	14,498	SUB AG WU-FIPSE02-11
84.133	Cin Chil Hospital Med Center	29,634	SUBAWARD NO 107354
84.133	Cin Chil Hospital Med Center	70,697	SUBAWARD 107354
84.133	Oregon Health & Science University	7,687	GSONO0239-PSU
84.133	Oregon Health & Science University	12,675	9007327-PSU
84.133	Syracuse University	29,167	22136_01434_515
84.133	University of Cincinnati	62,390	107354
84.173	Lane Education Service District	(19,234)	8597
84.173	Lane Education Service District - ED	7,949,140	249090
84.181	Lane Education Service District	(47,516)	EC CARES 2008-09
84.184	LINN BENTON LINCOLN ED SVC DIS	38,840	20000000000009
84.184	Linn Benton Lincoln ESD	(1,600)	Not Available
84.184	Linn Benton Lincoln ESD/Oregon Dept of Ed/USDE	73,640	Not Available
84.184	Salem-Keizer Public Schools	54,382	PS 4651

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84.215	Educational Service District 112	8,352	7001200020
84.215	High Desert Education Service District	15,752	2012-1328
84.224	Access Technologies Inc.	59,844	Not Available
84.287	Metropolitan Family Services	6,535	16108
84.293	Global Village Academy - U.S. Department of Education	3	16628
84.293	Memphis City Schools - USDE	16,848	2012-0027
84.293	Portland Public Schools	7,287	57242
84.293	Portland Public Schools - USDE	20,867	IGA57242
84.293	Portland Public Schools - USDE	36,951	58306 AMENDMENT 1
84.293	San Francisco Unified School District - USDE	22,712	SFU-0000103091
84.293	Wyoming Department of Education - USDE	12	Not Available
84.305	Florida State University	28,903	R01296 AMEND. 2
84.305	Univ of Virginia	2,351	GM10128-139152
84.323	Napa County Office of Education	(2,860)	Not Available
84.323	Napa County Office of Education - USDE	26,226	Not Available
84.324	IRIS Media Inc. - U.S. Department of Education	42,542	Not Available
84.324	Oregon Research Institute	472,838	R324A090111, MOD 4
84.324	Oregon Research Institute - USDE	(6)	MODIFICATION 5
84.324	University of Connecticut - USDE	258,264	7169
84.324	University of North Carolina at Chapel Hill	70,704	S-39253
84.325	Salas University	12,684	SALAS SUBCONTRACTT 83402
84.325	Salus University	34,524	83401
84.326	California State University Northridge	26,030	F-06-2056-5.0/WOU H326D060002
84.326	California State University Northridge	84,277	CSUN SUB F-11-2963WOU
84.326	University of North Carolina at Chapel Hill	211,079	5-54391 AMEND. #2
84.330	Kentucky Department of Education - USDE	79,039	PON2 540 1100001740
84.357	American Samoa Government	32,913	C56206A
84.365	Salem-Keizer Public Schools - USDE	361	50800641
84.366	High Desert Education Service District	103,136	2008-480
84.366	Lincoln County School District	34,901	Not Available
84.366	Teachers Development Group	6,537	101-19902-A
84.367	Pacific University - WOU - USDE	23,021	17023 AMEND. 2
84.391	Lane Education Service District	204,768	PART B, 611 ARRA
84.392	Lane Education Service District	106,237	PART B, 619 ARRA
84.393	Lane Education Service District	146,041	PART C ARRA
84.393	University of North Carolina at Chapel Hill	27,331	5-43643 ARRA
84.928	The National Writing Project Corporation	31,977	92-OR03 AMEND #26 REV
93.043	Rogue Valley Council of Governments	(4,365)	Not Available
93.063	Oregon Council on Developmental Disabilities	9,321	129335
93.065	APHL	14,562	40000000000003
93.086	Longview Wellness Center	1,982	16260
93.086	Longview Wellness Center - DHHS	3,874	17303
93.086	Northwest Family Services	544	16207
93.086	Northwest Family Services - DHHS	3,211	18546
93.086	Northwest Family Services - DHHS	20,090	17304 AMEND. #1
93.087	Multnomah County	100,838	4600006965
93.104	Mid-County Center for Living	259	Not Available
93.104	Multnomah Education Service District	461	08-0717
93.104	Native American Rehabilitation Association	405,047	FY02 19149
93.104	Northwest Portland Area Indian Health Board	63,816	19838

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93.104	Northwest Portland Area Indian Health Board	66,704	C 12-17
93.104	Washington State Department of Social and Health Services	14,548	1265-49256
93.113	University of Alaska, Anchorage - NIH	238,123	PO# P0418820 AMEND #2
93.113	University of Wisconsin-Milwaukee	85,391	113405534
93.117	Oregon Health & Science University	17,934	9005907-APHPM0177-PSU
93.121	Mayo Clinic	18,194	5R01DE014036-09
93.121	Oregon Health & Sciences University	107,020	AB10M0046 OSU
93.121	University of Colorado, Denver	95,413	FY10.530.001 AMEND. 4
93.127	WASHINGTON STATE DEP OF HEALTH	3,000	3000000000002
93.135	West Virginia University	12,313	03-606F-OSU
93.172	Fred Hutchinson Cancer Research Center	56,682	662382/708548 AMEND #1
93.172	U California Lawrence Berkeley National Laboratory	108,525	6905761 MOD#3
93.172	University of Cambridge - NIH	80,646	RG60870
93.172	University of North Carolina, Chapel Hill	139,037	5-31042
93.173	Oregon Health & Science Univ (OHSU)	35,624	1001858_PSU
93.213	Oregon Health & Sciences University	58,275	ANEUR0567_9005145_OSU
93.213	University of Illinois, Chicago	96,055	2010-02881-03
93.213	University of Western States	210	GR01AT006330-PSU
93.213	Western States Chiropractic College	24,192	GU01 AT001908-01A2-PSU
93.238	The University of Montana	158,487	PG10-67272-03
93.241	OHSU	1,000	20000000000011
93.241	OHSU	22,000	20000000000011
93.242	Dartmouth College	11,994	909
93.242	IRIS Media, Inc.	6,892	AMENDMENT #2
93.242	Oregon Health & Science University	16,306	ASON00259-PSU
93.242	University of California, Davis	98,176	SUB0700223 AMEND. 4
93.242	University of Colorado	28,156	2-5-22254
93.242	University of Minnesota	281,460	A000285204 AMEND. 5
93.243	Mental Health Association of Oregon	123	OCN2007-10
93.243	Mental Health Association of Oregon	13,435	201SOW279
93.243	Mental Health Association of Oregon	28,396	PSU-2-2011
93.243	Mid-Columbia Center for Living	7,387	Not Available
93.243	Multnomah Educational Service District	46,375	C00211
93.243	Multnomah Educational Service District	163,918	C00683
93.243	Native American Rehabilitation Association	31,666	Not Available
93.243	NPC Research	3,337	Not Available
93.243	Outside In	54,803	Not Available
93.243	Yellowhawk Tribal Health Center	27,995	Not Available
93.249	UNIVERSITY OF WASHINGTON	11,211	30000000000001
93.262	Oregon Health & Science University	19,549	GCROE0147A AMEND. 3
93.262	Oregon Health & Science University	122,074	GCROE0200A_PSU
93.262	Oregon Health & Sciences University - DHHS	35,983	GCROE0200A_UO
93.262	Washington State Labor & Industries	11,182	K2379
93.265	Oregon Health & Science University	46,363	ASON00287-PSU
93.279	Oregon Health & Science University	3,982	GEMME0071
93.279	University of Pittsburgh	134,038	0004523 AMEND #5
93.283	Association of University Centers on Disabilities - CDC	54,231	446
93.283	Association of University Centers on Disabilities - CDC	115,376	449
93.283	ASTHO	29,077	40000000000001
93.307	Central State University	9,934	8427-001

State of Oregon
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93.307	Central State University	15,132	8428-001
93.307	Central State University	29,760	8429-001
93.307	Oregon Law Center	57,491	Not Available
93.389	Core Twelve - NIH	23,538	C122628-MOD2
93.389	Kineta, Inc. - National Institutes of Health	55,575	3327 AMEND. 1
93.389	Louisiana State University	58,128	31277 AMEND. 3
93.389	Oregon Health & Science Univ (OHSU)	16,422	ACTRI0501_PSU
93.389	Oregon Health & Science University	131,601	GPHY0150
93.389	Oregon Health & Sciences University	23,065	ACTRI0403_OSU
93.389	University of Delaware	25,508	26870
93.390	University of California, Santa Barbara	318	KK8111 AMEND. 3
93.393	Battelle Memorial Institute	13,450	229222
93.393	Oregon Health & Sciences University	72,144	GCROE0152A
93.393	Texas A & M University	13,833	S110008
93.393	Univ of Southern California	11,472	Not Available
93.398	Oregon Health & Sciences University	27,664	9004125-OSU
93.568	Oregon Coast Community Action Agency	10,144	2010-295
93.575	Oregon Child Care Resource and Referral Network	71	Not Available
93.587	Confederated Tribes & Bands of the Yakama Indian Nation-DHHS	2,560	10-5012/11-5332
93.587	Confederated Tribes of the Grand Ronde	2,683	16130/17177
93.587	Confederated Tribes of the Grand Ronde - DHHS	5,119	Not Available
93.587	Confederated Tribes of the Grand Ronde - DHHS	15,881	18581
93.600	Head Start of Lane County	(803)	16184 / 16988
93.612	Confederated Tribes of the Grand Ronde	(69)	14889
93.632	Assoc Univ Ctrs on Disabilities/U Massachusetts Boston/DHHS	2,869	18463
93.632	University of Missouri-Kansas City	82,874	0037210/00036568
93.648	The Research Foundation of State Univ of New York	(28)	12663
93.648	The Research Foundation of State Univ of New York	32,270	1091186-16-55722
93.648	The Research Foundation of State Univ of New York	86,526	90CT0145-04 SUB 11-41
93.648	The Research Foundation of State Univ of New York	183,870	15250
93.648	The Research Foundation of State Univ of New York	802,518	90CT0145-01 SUB 11-26
93.652	Univ of Maine System	59,100	Not Available
93.670	Northwest Professional Consortium Inc dba NPC Research	41,725	Not Available
93.701	Louisiana State University	(1,668)	P42ES013648
93.701	MitoScience LLC	21,726	236460 ARRA
93.701	Oregon Health & Science Univ (OHSU)	21,334	GEMME0099AST_PSU
93.701	Oregon Health & Sciences University	6,801	GOBY0184BSTOSU
93.701	Oregon Research Institute	57,249	ORI/1RC2DA028946
93.701	Salk Institute for Biological Studies - NIH	231,885	RC2NS069464/PO#P0029206 ARRA
93.701	SIGA Pharmaceuticals Inc	3,853	2011-1767
93.701	University of California, Davis	16,472	08-002634-08 AMEND 3 ARRA
93.701	University of Massachusetts, Dartmouth	31,739	642
93.708	Oregon Child Development Coalition	32,893	LETTER OF AGREEMENT
93.715	Oregon Health & Sciences University	133,954	ASMM10126ST
93.767	Lane County - DHHS	4,144	24161
93.778	Lane Education Service District	243,078	Not Available
93.778	Office of Oregon Health Policy & Research	72,028	5296 WO 24
93.837	Oregon Health & Science Univ (OHSU)	13,756	GCROE0192A_PSU
93.837	University of Minnesota - NIH	9,166	D002108601
93.837	University of Toledo Health Science Center	325,164	N-2009-48

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93.838	Oregon Health & Science Univ (OHSU)	25,701	APULM0123
93.839	Oregon Health Sciences University - NIH	306,951	GPEDI0500A/GPEDI0472A
93.846	University of Illinois at Urbana-Champaign - NIH	20,243	2008-01987-01
93.847	Cornell University	80,742	56938-8961
93.847	Oregon Health & Science University	6,076	GBNEU0149C
93.853	Oregon Health & Sciences University	(25)	ANEUR0585
93.853	University of Utah	45,181	10016289 PO 000149151
93.855	DesignMedix Inc	129,083	209PEY149
93.855	Molecular Express Inc	(384)	2008-1681
93.855	Oregon Health & Science Univ (OHSU)	13,411	GMMBI0187A
93.855	University of Wisconsin-Madison - NIH	8,743	358K212
93.855	Virogenomics, Inc.	(444)	2009-1450
93.856	DesignMedix Inc	48,051	201PEY329
93.859	Texas A&M University	203,103	S090064 AMEND. 2
93.859	University of Florida	(18,604)	UF-IFAS-0006184
93.859	University of Florida	196,305	00093919/UF11153
93.859	University of Pennsylvania	14,967	555217
93.859	Vanderbilt University	126,308	VUMC36260
93.859	Wake Forest University	(200)	WFUHS 58100
93.859	Wake Forest University/PHS	89,741	WFUHS13114
93.865	Georgia State University - NIH	111,388	SP00010461-04
93.865	Kaiser Foundation Research Institute	74,727	Not Available
93.865	ORCAS an Oregon Corporation	48,000	NIH R43HD059255 ORCAS AGRMNT
93.865	Oregon Health & Science Univ (OHSU)	14,944	GOBGY0202A PSU
93.865	Oregon Social Learning Center / NIH	51,824	AMENDMENT 2
93.866	Boston University	52,264	4418-5/9500227912
93.866	Case Western Reserve University	(863)	RES505175
93.866	Regents of University of Colorado	18,667	FY12.001.001
93.866	World Health Organization (WHO) - NIH	67,152	PO 200367630
93.969	Oregon Health & Science Univ (OHSU)	81,936	ASON00303-PSU
93.969	Oregon Health & Science University	(46)	GSON00240-OSU
93.969	Oregon Health & Sciences University	106,243	ASON00303-OSU
93.989	Smithsonian Institute	62,381	09-SUBC-440-0000172121
93.995	Northwest Family Services	7,920	15952
93.995	Northwest Family Services	11,623	14827 AMEND. 3
94.005	Oregon Campus Compact	174	54571-6
94.005	Oregon Campus Compact	1,608	54571-1
94.005	Western Washington University - CNCS	(136)	54571-5
94.007	Commission on National and Community Service	(212)	Not Available
97.008	Portland State Univ Foundation	44,491	Not Available
97.073	Douglas County, Oregon	(867)	25407
97.073	Douglas County, Oregon - Federal Emergency Management Agency	14,041	27339
98.001	Virginia Tech	14,591	425976-19201
98.012	American Council on Education	(458)	Not Available
10.XXX	Center for Plant Conservation	33,134	Not Available
10.XXX	Coos County - Title III Funds USDA/DOI	3,764	2010CA #278
10.XXX	Engineering and Land Planning Associates	31,972	2010-1591
10.XXX	Pacific States Marine Fisheries Commission	550	12-101
10.XXX	Pinchot Institute for Conservation	10,295	2012-889

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10.XXX	Washington State University	3,209	G002686
11.XXX	East West Center	7,455	HC12568
11.XXX	Pacific States Marine Fisheries Commission	20,000	24412
11.XXX	Parametrix	9,833	273-3975-006
12.XXX	American Institutes for Research	379	562.02731
12.XXX	American Semiconductor, Inc.	30,309	2012-2310
12.XXX	Applied Operations Research Inc	22,443	AOR-PSU-0291188
12.XXX	Arete Associates	15,169	S-34172.7A.3003 /44083.07.3002
12.XXX	BBN Technologies	355,480	13705 / PO 9500009782
12.XXX	Columbia Power Technologies	57,715	2011-463
12.XXX	Composite Technology Development, Inc.	3,592	2011-1320
12.XXX	DTI Associates Inc	96,840	PO-0004697
12.XXX	Geo-Marine Inc	113,720	2525SA10
12.XXX	Johns Hopkins University	51,301	102142
12.XXX	Lotek Wireless, Inc	14,401	2011-1463
12.XXX	Luna Innovations	16,151	2691-ARM-1S/OSU
12.XXX	Northrop Grumman	70,950	8200150018
12.XXX	Northwest UAV	1,655	Not Available
12.XXX	Northwest UAV	7,104	2011-1512
12.XXX	Oregon Biomedical Engineering Institute, Inc	165,148	W911NF-10-1-0325-OSU-01
12.XXX	Palo Alto Research Center	58,406	MP305964
12.XXX	Pennsylvania State University	2,538	PO 925035
12.XXX	Physical Sciences Incorporated	70,550	SC55353-1704
12.XXX	Prewitt & Associates, Inc.	17,750	Not Available
12.XXX	RE2, Incorporated	5,163	110114A-MTA-OSU
12.XXX	Science Applications International Corporation	388,867	PO 10083638
12.XXX	Shaw Environmental and infrastructure Group	1,070	594908-OP/CO#501
12.XXX	Smithsonian Institute	25,684	12-SUBC-440-0000254797
12.XXX	Smithsonian Institute	33,487	11-SUBC-440-000225544
12.XXX	Teledyne Scientific & Imaging, LLC		(1) B1K562490
12.XXX	University of Washington	192,043	691994
12.XXX	Vanderbilt University	30,000	VU-DSR #21807-S5 Bapty
12.XXX	Vanderbilt University	181,361	VU-DSR #21806-S5 Neema
12.XXX	Voxel, Inc	31,650	2012-1497/PO VPA1994A
14.XXX	Neighborhood Partnership Fund	37,634	7010-24- B2H
15.XXX	Alaska Department of Fish and Game	7,546	COOP 10-083
15.XXX	Ducks Unlimited	5,028	US-OR-201-1
15.XXX	Industrial Economics	37,374	5600-OSU
15.XXX	NatureServe	14,764	Not Available
15.XXX	Pacific Energy Ventures	37,190	2010-3402
15.XXX	Parametrix	147,621	2011-2000
15.XXX	Southern California Earthquake Center	11,504	155663
15.XXX	Tualatin River Watershed Council	5,117	Not Available
17.XXX	JBS International Inc	40,902	S9101-PSU C-6222
19.XXX	Portland Public School District #1 - U.S. Dept of State	7,187	58419
19.XXX	The Environmental Law Institute	6,176	0912-01
20.XXX	Dynamic Research Inc.	(1,722)	DRI-A-08-OSU
20.XXX	National Academy of Sciences	37	NCHRP-161
20.XXX	National Academy of Sciences	15,084	20-05(43-09)
20.XXX	National Academy of Sciences	92,317	HR-03-99

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20.XXX	National Academy of Sciences	103,232	HR 15-44
20.XXX	National Academy of Sciences/USDOT	64,986	TCRPC-20
20.XXX	RoadSafe LLC	11,020	2011-1904
20.XXX	Smithsonian Institution	6,926	12SUBC-440-0000250200
20.XXX	University of Colorado	65,861	1547379/PO 77158
20.XXX	Washington State Dept of Transportation/FHA	162,665	GCA6766
42.XXX	National Film Preservation Foundation	4	FED10-023
42.XXX	National Film Preservation Foundation	3,022	FED11-022
43.XXX	Ball Aerospace	66,308	11DHK055
43.XXX	California Institute of Technology - NASA	1,742	1418574
43.XXX	CoolCAD Electronics, LLC	(1)	2011-383
43.XXX	Earth and Space Research	3,167	11-99-2009-152
43.XXX	Jet Propulsion Lab	15,673	1453508
43.XXX	Jet Propulsion Lab/CA Inst. of Technology	43,103	1283976
43.XXX	NorthWest Research Associates, Inc	3	NWRA-10-S0118
43.XXX	Princeton University	12,069	1723
43.XXX	Univ of Texas Austin	86,398	UTA10-000782
43.XXX	University of California, Santa Barbara	226,246	KK9106
43.XXX	University of Michigan	353,356	3001735413
43.XXX	University of Washington	69,617	702013
45.XXX	Oregon Humanities	5,500	277
47.XXX	Consortium for Ocean Leadership	4,154	SA 11-10
47.XXX	Consortium for Ocean Leadership	5,519	PO T331A11
47.XXX	Consortium for Ocean Leadership	12,997	T334A11
47.XXX	Consortium for Ocean Leadership	17,996	T329A11
47.XXX	Denver Museum of Nature and Science	14,718	2011-791
47.XXX	Past Global Changes (PAGES) - NSF	108	Not Available
47.XXX	Purdue University	5,435	NEES-4101-38424
47.XXX	Space Science Institute	9,123	500
66.XXX	AquaMarine Environmental Services	5,092	2010-1227
66.XXX	City of Lowell	29,372	2011-2051
66.XXX	Consortium for Plant Biotech Research	29,367	EPA 83293301-284
66.XXX	Great Lakes Environmental Center	14,366	PO No 10156
66.XXX	Great Lakes Environmental Center	20,465	PO No 10514
66.XXX	Health Effects Institute	23,419	4783-RFA09-1/09-4
66.XXX	Tillamook Estuaries Partnership	2,830	TEP DEV-11-05
81.XXX	Battelle Memorial Institute	9,081	107557 TASK 112144
81.XXX	Battelle Pacific Northwest Division	134,457	134879
81.XXX	Brookhaven National Laboratory	23,698	155073 AMEND. 3
81.XXX	Columbia River Inter-Tribal Fish Commission	(27,488)	C09-13 / PO C0901340
81.XXX	Columbia River Inter-Tribal Fish Commission	185,403	C11-22 / PO C1102230
81.XXX	CONFED TRIBES UMATILLA INDIAN	131,475	930624734
81.XXX	Confederated Tribes of the Umatilla	3,945	415-010
81.XXX	Confederated Tribes of the Umatilla Indian Reservation	3,840	2012-1287
81.XXX	Confederated Tribes of the Umatilla Indian Reservation	55,562	2010-1951
81.XXX	Confederated Tribes Warm Springs	110,648	Not Available
81.XXX	DOE Pacific Northwest National Lab	3,673	176503
81.XXX	DOE Pacific Northwest National Lab	26,461	167975
81.XXX	DOE Pacific Northwest National Lab	49,999	157685
81.XXX	Earth Advantage Institute	186,440	EAI-R-03

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81.XXX	Idaho National Laboratory	3,168	00044868-00024
81.XXX	Idaho National Laboratory	3,392	00044868-00014
81.XXX	Idaho National Laboratory	3,889	00044868-00026
81.XXX	Idaho National Laboratory	12,707	00044868-00025
81.XXX	Idaho National Laboratory	39,368	00044868-00023
81.XXX	Idaho National Laboratory	44,960	00044868-00016
81.XXX	Idaho National Laboratory	45,503	00044868-00022
81.XXX	Idaho National Laboratory	54,163	00044868-00017
81.XXX	Idaho National Laboratory	67,432	68396-02
81.XXX	Idaho National Laboratory	90,317	00044868-00021
81.XXX	Idaho National Laboratory	109,347	00044868-00020
81.XXX	Idaho National Laboratory	1,465,905	00044868-00010
81.XXX	Idaho State University	66,769	11-180E
81.XXX	Jackson State University	129,500	634973
81.XXX	Lawrence Livermore National Laboratory	47,564	B588270
81.XXX	Los Alamos National Laboratory	85,057	82602-001-10
81.XXX	Los Gatos Research, Inc.	(3,988)	2010-1602
81.XXX	National Physical Science Consortium	16,000	Not Available
81.XXX	National Renewable Energy Lab	274,192	ZAM-0-40896-01
81.XXX	National Renewable Energy Lab	407,021	XCI-0-40426-01
81.XXX	Northwest Energy Efficiency Alliance Inc	69,790	40427
81.XXX	Pacific Northwest National Lab	(53)	57494-83381
81.XXX	Pacific Northwest National Lab	7,420	133527
81.XXX	Pacific Northwest National Lab	16,009	57494-79791
81.XXX	Pacific Northwest National Lab	21,004	57494-143983
81.XXX	Pacific Northwest National Lab	39,320	57494-120679
81.XXX	Pacific Northwest National Lab	62,208	135748
81.XXX	PACIFIC STATES MARINE FISH COM	2,227,444	936002376
81.XXX	Potomac-Hudson Engineering, Inc.	34,310	09NA28016-PSU-04
81.XXX	Sandia National Laboratories	11,823	SPO 1217293
81.XXX	Sandia National Laboratories	32,737	PO 1116908
81.XXX	Sandia National Laboratories	44,654	PO 1038468
81.XXX	Shift Power Solutions	53,651	2011-1318
81.XXX	University of Wisconsin - Madison	29,922	347K771
81.XXX	URS Corporation	(7)	RES10000042/001
81.XXX	URS Corporation	(1)	RES1000091
81.XXX	URS Corporation	229	RES1100426 / 004
81.XXX	URS Corporation	2,290	RES1000163
81.XXX	URS Corporation	13,084	RES1100426 / 003
81.XXX	URS Corporation	33,811	RES1000108
81.XXX	URS Corporation	45,575	RES1100426/002
81.XXX	URS Corporation	70,297	RES1100426
81.XXX	URS Energy and Construction - DOE NETL	6,595	RES1100425/001
81.XXX	Voxel Corporation - U.S. Department of Energy	5,780	18029
84.XXX	University of Wisconsin - Madison	22,446	3349K300
93.XXX	American Institutes for Research	52,723	Not Available
93.XXX	Booz Allen Hamilton	22	96658NBS23 / B28950-2700
93.XXX	Booz Allen Hamilton	86	98407XSB23 / B27398-0111
93.XXX	Coordinated Program Development, LLC	55,681	2011-1586
93.XXX	John Snow, Inc	(226)	Not Available

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93.XXX	National Opinion Research Center	(509)	606R.OSU.01
93.XXX	Oregon Health & Science Univ (OHSU)	10,276	GSMMI0109AST PSU
93.XXX	Oregon Health & Sciences University	4,136	Not Available
93.XXX	Slippery Rock University	307	ICDI-6
93.XXX	University of Maryland, Baltimore	56,799	SR00002065
97.XXX	STARR, A Joint Venture	88,304	OS HQ 12 0001
98.XXX	AECOM International Development, Inc.	35,956	0770-SO11-61
98.XXX	America-Mideast Education & Training Services, Inc.	166,933	10140
98.XXX	Arizona State University	39,819	11-425
98.XXX	World Agroforestry Centre	2,708	Not Available
		<u>\$ 60,887,084</u>	

Note 7. 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 in 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 10.95 percent of USDA's total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2012.

Note 8. 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, 2012 are calculated as follows:

1) Balance of RLF loans outstanding at the end of the fiscal year	\$ 6,343,961
2) Cash and investment balance in the RLF at the end of the fiscal year	2,606,878
3) Administrative expenses paid out of RLF income during the fiscal year	130,750
4) The unpaid principal of all loans written off during the fiscal year	<u>0</u>
Total	<u>\$ 9,081,589</u>
5) The Federal Share of RLF (2,000,000/2,667,000)	<u>75%</u>
Federal Awards Expended during the fiscal year (9,081,589 X 75%)	<u>\$ 6,811,192</u>

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Section I—Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified that are not considered to be material weaknesses? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified that are not considered to be material weakness(es)? yes none reported

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

Qualified – Child Nutrition Cluster, Child and Adult Care Food Program, Weatherization Assistance for Low Income Persons, Low Income Home Energy Assistance Program, Community Services Block Grant, Foster Care Title IV-E

Unqualified – 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
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	Child and Adult Care Food Program
12.401	National Guard Military Operations and Maintenance (O&M) Projects
17.225	Unemployment Insurance
81.042	Weatherization Assistance for Low-Income Persons
93.525	State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges
93.568	Low-Income Home Energy Assistance
93.658	Foster Care Title IV-E
cluster	Child Nutrition Cluster
cluster	Supplemental Nutrition Assistance Program (SNAP) Cluster
cluster	Temporary Assistance for Needy Families (TANF) Cluster
cluster	Community Services Block Grant (CSBG) Cluster
cluster	Medicaid Cluster
cluster	Student Financial Assistance 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

12-01 Oregon Health Authority

Misclassification of Healthcare Provider Tax

Material Weakness

Oregon Health Authority (OHA) management is responsible for establishing and maintaining internal controls to ensure revenue is properly classified in the accounting system. During fiscal year 2012, the department used transfers to allocate Healthcare Provider Tax (HPT) into the appropriate sub accounts. Transfers were also used to reclassify certain types of HPT revenue from the Department of Human Services to OHA. Our review found that six transfers contained errors that incompletely or inaccurately moved the funds. Inadequate supervisory review and a lack of detective controls such as an account reconciliation or complete tracking log allowed the errors and resulted in understating Other Revenues by nearly \$29 million and overstating HPT revenues by the same amount.

We recommend OHA management improve controls by considering the design and implementation of a reconciliation process to ensure transfer transactions are properly and completely recorded and ensuring adequate supervisory review of recorded transactions. Supervisory review could include a review of the SFMA to HPT tracking log to ensure all transfers are included and accurately reflected in SFMA.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

We agree with this recommendation.

During fiscal year 2012, the department used transfers to allocate Healthcare Provider Tax (HPT) from the Department of Human Services to the Oregon Health Authority. Coding errors resulted in a \$29 million understatement in the Other Revenues object, and an overstatement in the Healthcare Provider tax object by the same amount. Total revenue recorded was correct. The error was not caught in the supervisory review. The revenue report review did not occur prior to year-end close. To correct these errors from occurring in the future, we will increase the frequency of the revenue report review and provide training to receipting staff who transfer these revenues.

Anticipated Completion Date: June 30, 2013

12-02 Department of Human Services/Oregon Health Authority

Overstated Revenues and Expenditures Due to Shared Services

Material Weakness

The Department of Human Services (DHS) and the Oregon Health Authority (OHA) are both reported in the Health and Social Services Fund of Oregon's Comprehensive Annual Financial Report. These departments share administrative divisions such as accounting and the Office of Information Services. Functionally, each division is established within one of the departments and provides a shared service to the other. Due to inappropriate

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accounting at year end, revenues and expenditures in the Health and Human Services Fund were overstated by more than \$96 million.

For budgetary purposes, the amount billed is recorded as revenue for the billing agency and expenditures for the paying agency rather than as interfund transfers. This practice inappropriately records the expenditure twice (once when initially incurred and again through the billing process) and incorrectly recognizes revenue.

DHS and OHA management did not consider the impact on financial reporting when implementing the billing process. While certain practices might seem necessary for budgeting, management should have processes in place to ensure their financial information is in compliance with accounting principles.

We recommend DHS and OHA management implement procedures for reviewing and evaluating program changes to identify any necessary revisions in financial reporting to ensure compliance with GAAP. We also recommend management consider the need to revise the billing process or prepare year-end adjustments to ensure transactions involving shared services are reported in conformity with generally accepted accounting principles.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

We agree with this recommendation.

The Department of Human Services and Oregon Health Authority became separate accounting entities in fiscal year 2012. In order to maximize operational efficiency, these agencies retained shared administrative service functions. In the short timeline that was provided, the agency developed a shared service model and a new cost allocation and billing process that ensured the appropriate costs were billed to each agency. The agency did not consider the impact this model would have on the consolidated financial statements and that the materiality threshold would necessitate setting up an Internal Service Fund. The agency had Department of Administrative Services, Statewide Accounting and Reporting Services, set-up a new GAAP fund (5006- Health Service Fund) that will be used to report the 2013 fiscal year-end adjustments for shared services in both agencies. DHS and OHA are preparing for the 2013-2015 biennium by setting-up a new D23 fund pointing to this new Internal Service fund to properly record the accounting transaction during the normal course of business rather than as a continual year-end adjustment.

Anticipated Completion Date: July 1, 2013

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

The Public Employees Benefit Board (PEBB) merged with the Oregon Health Authority (OHA) in fiscal year 2012 and OHA management assumed responsibility for PEBB's year-end reporting and ensuring all programs are properly accounted for in accordance with

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generally accepted accounting principles (GAAP). OHA uses Shared Services staff for financial reporting. Shared Services staff did not have a sufficient understanding of PEBB's financial processes or of accounting for fund activities and accruals. Management involvement and supervisory review were insufficient controls to prevent or detect the errors.

Specifically, we noted the following:

1. In 2012 PEBB began collecting healthcare surcharges. These surcharges were reported in the Health and Social Services special revenue fund, but should have been reported in the internal service fund with the rest of the PEBB activities. Shared Services was encouraged to reclassify the surcharges to the proper fund before the accounting records closed for the year. Shared Services did not make any financial statement adjustments or communicate with the auditors their plan for resolving the issue. Auditors contacted the Department of Administrative Services, Statewide Accounting and Reporting Services (SARS), to advise them of the situation and SARS took immediate action to correct the issue before the year-end closed.
2. Fund balance transfers were made using revenue account coding; inappropriately increasing revenue.
3. Year-end revenue and expenditure accruals were omitted or were posted in error resulting in an overstatement of revenues and understatement of expenditures.

We recommend 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.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

We agree with this recommendation.

During fiscal year 2012, the Oregon Health Authority assumed responsibility for PEBB and OEGB from the Department of Administrative Services (DAS). OHA replicated the GAAP fund structure that was in place at DAS. This structure included six D23 funds pointed to GAAP fund 1108 (Health and Social Services Fund) and five D23 funds pointed to GAAP fund 5001 (Central Services Fund). The new healthcare surcharges were placed in the PEBB Operations fund which is pointed to GAAP fund 1108. In fiscal year 2012 the Office of Financial Services had several conversations with Statewide Accounting and Reporting Services regarding the proper treatment of the funds for PEBB and OEGB which have historically been inconsistent. Rather than make a singular adjustment to one surcharge we rather chose to engage in an enterprise discussion with SARS on the proper accounting treatment for each of these programs. We will continue to work with SARS in 2013 since we have not fully resolved all of the inconsistencies in the PEBB and OEGB fund structure.

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In the future the Office of Financial Services, as a shared service, will consult with PEBB staff to identify correct balances to ensure accurate and complete year-end reporting in compliance with GAAP. We will also continue to work with the Department of Administrative Services, Statewide Accounting and Reporting Services, on reviewing and evaluating significant program changes within the agency.

Anticipated Completion Date: June 30, 2013

**12-04 Department of Human Services
Receivables Not Reclassified as Expenditures (OR-Kids)**

Department management is responsible for ensuring financial reporting is in accordance with generally accepted accounting principles (GAAP). During the year, the Department of Human Services (DHS) put into service a new information technology system, OR-Kids. Due to implementation difficulties, some payments were manually processed outside of OR-Kids. Vendor claims that could not be processed through OR-Kids were paid manually and recorded in the accounting records as an accounts receivable for that vendor. Recording these payments as a receivable rather than an expenditure helped to ensure that once the claim was accurately processed through OR-Kids the vendor would not be paid twice; the receivable offset the submitted claims until no receivable balance existed. Though an effective control against duplicate payments, a year-end closing adjustment was needed to accurately record the payments made to vendors as expenditures and remove the related accounts receivable balances.

The Shared Services financial reporting staff did not adjust the accounting records at year-end to correct the accounts receivable and expenditure accounts for this manual process; thus, resulting in \$5.3 million overstatement of accounts receivable and a related understatement in expenditures in the financial statements.

We recommend DHS management establish a process to better ensure all year-end adjustments are properly posted to the accounting records in order to facilitate accurate financial reporting.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

We agree with this recommendation

During fiscal year 2012 the Department of Human Services implemented a new Child Welfare Case Management System (OR-KIDS). At the end of the fiscal year a balance of \$5.3 million remained in un-reconciled manual payment advances to providers that overstated accounts receivable and understated expenditures on the financial statements. We will add a review of the OR-Kids advance balance to our year-end task list to verify if there are outstanding balances and if a balance exists, make an adjusting entry on the financial statements.

Anticipated Completion Date: April 1, 2013

12-05 Department of Administrative Services
Internal Controls over Preparation of the Schedule of Expenditures of Federal Awards
Needs Improvement
Material Weakness

The Department of Administrative Services' Statewide Accounting and Reporting Services (SARS) unit is responsible for preparing the Schedule of Expenditures of Federal Awards (SEFA) for the State of Oregon. Each state agency receiving federal assistance is required to annually report the details of that assistance to SARS, who then compiles the information and prepares a single schedule for the State. The SEFA is a required part of the State's annual Single Audit reporting package.

We noted SARS has established and documented SEFA preparation procedures, including internal controls, to ensure the SEFA is accurate and complete; however, we found that these procedures were not followed. When reviewing the original fiscal year 2012 draft SEFA, we found it did not include data for a new state agency, resulting in \$2.5 billion in unreported expenditures. We also noted errors in a subsequent draft that resulted in overstating expenditures by \$5.3 million. In addition, SARS' reporting system did not accurately identify and assign federal program titles, resulting in incorrect titles for 31 programs in the draft SEFA.

An incomplete or inaccurate SEFA may cause errors in major program determinations, misstatements in the State's Single Audit report, and/or delay the issuance of the Single Audit report.

The errors identified were corrected by SARS prior to submission of the SEFA to the federal government.

We recommend SARS management ensure established procedures are followed to ensure the SEFA is complete and accurate.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The Department of Administrative Services (DAS)/Chief Financial Office/SARS generally agrees with this audit finding and recommendation.

SARS Management will undertake a review of its internal processes related to the preparation of the SEFA to ensure its accuracy and completeness in the future.

Anticipated Completion Date: June 30, 2013

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

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.

Related to federal contracts, the department incurs expenditures for which it is later reimbursed by the federal government. Generally, the department estimates the federal revenue it will receive within 90 days of year end by accruing revenue for all unreimbursed expenditures and then backing out amounts not expected to be received within the 90 days. For fiscal year 2012, management did not back out amounts related to contracts that tend to have a longer reimbursement process. Consequently, federal revenues were overstated by nearly \$9.8 million.

We recommend management strengthen its methodology for accruing federal revenue by ensuring its methodology reflects the delays in the federal revenue reimbursement process.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

We agree with the finding.

The Oregon Department of Fish and Wildlife (department) realizes the need to strengthen its methodology for accurately accruing federal revenue during fiscal year-end close. The department is in the process of updating its billing system which is the mechanism for billing and tracking its federal revenue. The new system will enable the department to streamline the process to recognize its federal revenue and to reduce delays in the reimbursement process. In addition, the department will monitor its accounts receivable aging reports on a regular basis to identify past due accounts that require follow-up and accrual. The department will also update its fiscal year-end process to include a review of federal revenue accruals to determine whether they are reasonable and materially correct.

Anticipated Completion Date: 10/31/14

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

Generally, governmental funds accrue expenditures and related liabilities in the fiscal year in which the government incurs the liability. The Oregon Accounting Manual refers to a 90 day accrual period; state agencies are to estimate and accrue expenditures that are to be paid within 90-days of the fiscal year end. Department management has not developed a methodology to estimate and accrue expenditures for services and supplies. Management has a method to account for expenditures processed up to month 13 close,

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but does not estimate expenditures after the close and before September 30. During our testing, we identified nearly \$570,000 in expenditures that should have been accrued to fiscal year 2012. Similarly, we found more than \$1 million in expenditures that should have been accrued to fiscal year 2011.

We recommend department management develop a methodology to estimate and accrue expenditures expected to be paid within 90-days of the fiscal year end.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

We agree with the finding.

Although the Oregon Department of Fish and Wildlife (department) has a methodology to accrue its services and supplies expenditures, it recognizes the need to review and update the methodology on a regular basis. The department also recognizes the need to estimate expenditures after year-close and before September 30 and to accrue them in the correct fiscal period. The department will review prior year expenditures to identify the accruals that were omitted in fiscal years 2011 and 2012. This review will help provide a framework to estimate and accrue all material expenditures expected to be paid within 90-days of fiscal year-end. The department will also update its fiscal year-end process to monitor expenditure accruals to determine whether they are reasonable and materially correct.

Anticipated Completion Date: 10/31/14

Section III – Federal Awards Findings and Questioned Costs

12-08 Oregon Department of Education

Allowable Costs – Incorrect System Coding Resulting in Overpayments

Federal Awarding Agency:	U.S. Department of Agriculture
Program Title and CFDA Number:	Child Nutrition Cluster (10.553, 10.555, 10.556, 10.559) Child and Adult Care Food Program (10.558)
Federal Award Numbers and Year:	7OR3000R; 2012
Compliance Requirement:	Allowable Costs/Costs Principles
Type of Finding:	Material Weakness, Material Noncompliance
Questioned Costs:	\$311,597

Federal regulations require sponsors participating in the Child Nutrition Program to claim reimbursement for meals to children within a specified timeframe of 60 days following the last day of the full month covered in the claim. Generally, late claims are not to be paid with federal program funds unless authorized by the federal Food and Nutrition Service office.

The department uses an online application to process a sponsor's claims. The department had implemented a process to identify and deny late claims, but a coding error caused late claims to be processed as valid claims. As a result, during the 2012 fiscal year the department paid late claims for 11 sponsors including:

- CACFP sponsors overpaid by approximately \$14,276
- NSLP sponsors overpaid by approximately \$215,905
- SBP sponsors overpaid by approximately \$81,416

Department management indicated a manual process had been implemented during fiscal year 2013 to identify late claims until the coding in the application process could be corrected.

We recommend department management ensure compliance with submission timeframe requirements of the program and work with the federal agency to resolve the overpayments.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

We agree with the finding that a coding error caused late claims to be processed as valid claims.

Intermediate correction: The Child Nutrition Program is running a query from the CNPweb database to identify late claims. The query is run each week prior to paying claims. If the query identifies a claim was submitted after the due date, ODE removes the authorization to pay the claim. The claim will later be paid if a sponsor is eligible, and applies for, a one-time exception. A late claim could also be paid if there are documented extenuating circumstances such as a CNPweb failure. ODE staff documents all actions on the CNPweb Claim and/or CNPweb Activity

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Log. This process will be followed until a CNPweb enhancement is completed to correctly identify late claims.

Permanent correction: On January 23, 2013, Child Nutrition Program staff requested the enhancement from the ODE Office of Assessment & Information Services to permanently correct the problem. The enhancement will correctly identify claims submitted after the Food and Nutrition Service-established deadline. Late claims will not be automatically paid without an approved exception. The ODE Office of Assessment & Information Services estimates the system enhancement will be completed no later than the end of May 2013.

ODE Child Nutrition Program staff are currently reviewing the Secretary of State-provided Excel Spreadsheet that details potential sponsors identified in the approximate overpayment amount. If ODE finds any claims that should not be considered as late submissions, staff will contact the Secretary of State to discuss a reduction in the overpayment amounts.

Anticipated Completion Date: May 31, 2013

**12-09 Oregon Department of Education
Reporting – FNS-777 Not Reporting All Activity of Period**

Federal Awarding Agency: U.S. Department of Agriculture
Program Title and CFDA Number: Child Nutrition Cluster (10.553, 10.555, 10.556, 10.559)
Child and Adult Care Food Program (10.558)
Federal Award Numbers and Year: 7OR3000R; 2012
Compliance Requirement: Reporting
Type of Finding: Material Weakness, Material Noncompliance

Federal guidelines require the department to use the FNS-777 form to report certain financial information related to the Child Nutrition Program cluster and the Child and Adult Care Food program. Key items include the total federal share of expenditures, the total federal share of unpaid claims, and advances. Our review of the FNS-777 report for the period ending June 30, 2012 identified the following errors:

- Line 10j of the report did not include the expenditures in excess of the federal draws; resulting in the following under-reported total expenditures:
 - NSLP \$7,391,258
 - CACFP 2,552,493
 - SBP 2,500,513
 - Summer Food 752,130
 - Special Milk 7,016
- Line 10n of the report is used for reporting advances. The department did not have a process in place to identify and report outstanding advances at the end of the

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reporting period. As a result, CACFP advances of \$101,560 and Summer Food program advances of \$58,072 were not reported.

We recommend 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.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

We agree with the finding the department did not report the total expenditures and advances on the FNS-777 form for the Child Nutrition Program cluster and the Child and Adult Care Food program (CACFP). We reported only expenditures equal to the amount of federal funds drawn down.

We have updated our reporting procedures to reflect a complete accounting of all expenditures and outstanding obligations on the FNS-777 for the period reported. The process has been updated to accurately reflect expenditures in excess of federal draws. In addition, we have put in place a reconciliation process to capture outstanding advances for the CACFP and have developed a query to capture and analyze advances compared to reported expenditures.

12-10 Oregon Housing and Community Services Department
Lack of Controls Over Equipment

Federal Awarding Agency:	U.S. Department of Energy U.S. Department of Health and Human Services
Program Title and CFDA Number:	Weatherization Assistance for Low-Income Persons (81.042) ARRA – Weatherization Assistance for Low-Income Persons (81.042) Low-Income Home Energy Assistance (93.568)
Federal Award Numbers and Year:	DE-FG26-06R021684; 2012, DE-EE0000087; 2012 2012G992201; 2012, 2011G992201; 2011, 2010G992201; 2010
Compliance Requirement:	Equipment, Subrecipient Monitoring
Type of Finding:	Material Weakness, Material Noncompliance

Federal regulations state that Oregon Housing and Community Services (OHCS), as a recipient of federal awards, is required to maintain accurate records for equipment acquired with federal funds, and ensure that subrecipients are following the regulations to appropriately safeguard and maintain equipment. This also includes ensuring that subrecipients follow the appropriate regulations for acquiring and disposing of equipment.

We reviewed equipment records and monitoring files and found inconsistency in OHCS' documentation of equipment purchased with federal funds. We reviewed 7 of the 21 subrecipient files and found that the monitor did not always document the subrecipient's equipment inventory list. The monitor uses the subrecipient's list as a tool to ensure OHCS'

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master equipment list is complete and accurate and to facilitate meeting compliance requirements. However, when we compared OHCS' master equipment list to subrecipient inventory lists on file, we found a large number of inaccuracies. One federally funded equipment item was missing from the master list and many of the items that were listed contained inaccurate descriptive information, or lacked verification of the original cost or the source of funds used to purchase the equipment. We reviewed files for six equipment acquisitions from the master list and found that they did not always contain documentation that OHCS approved the purchase or that a competitive bidding process was used. We reviewed the files for four dispositions during the year and found the sales proceeds in one sample (purchased with LIHEAP Weatherization funds) were comingled with other weatherization funding sources, making it difficult to determine whether the appropriate funding source was receiving the benefit of those funds.

Accurate record keeping ensures that equipment purchased with federal funds is attributed to the appropriate program and is properly identified and secured. Reviewing the subrecipient's equipment ensures that OHCS' master listing is complete, and that subrecipients are following appropriate procedures when acquiring and disposing of equipment obtained with federal funds passed through from OHCS.

We recommend 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.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The agency agrees with this finding.

The corrective action regarding the accuracy and completeness of the master equipment list is complete. Now equipment purchases greater than \$5,000 are on the reconciled and updated master list.

In addition to including equipment-related compliance requirements during the current financial compliance reviews, on-site program monitoring visits also include equipment inventory testing.

Anticipated Completion Date: April 2013

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12-11 Oregon Housing and Community Services Department
Subrecipient Monitoring – No Follow-Up Performed for A-133 Audit Findings

Federal Awarding Agency: U.S. Department of Energy
U.S. Department of Health and Human Services

Program Title and CFDA Number: 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)

Federal Award Numbers and Year: DE-FG26-06R021684; 2012, DE-EE0000087; 2012, 2012G992201; 2012, 2011G992201; 2011, 2010G992201; 2010, 2012G994002; 2012, 2011G994002; 2011, 2010G994002; 2010

Compliance Requirement: Subrecipient Monitoring

Type of Finding: Material Weakness, Material Noncompliance

Federal regulations state that Oregon Housing and Community Services (OHCS), as a recipient of federal awards, must monitor the activities of subrecipients, as necessary, to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements. OHCS, as a pass-through entity, is required to issue a management decision on audit findings within six months after receipt of the subrecipient's audit report and ensure that the subrecipient has taken appropriate and timely corrective action. State procedures align with federal objectives and require OHCS to review the subrecipient's corrective action plan, determine its adequacy, determine if corrective action has been implemented, and if not, include a timetable for completion in the management decision. The State also requires OHCS to notify other contributing state agencies of audit findings relative to their programs.

We reviewed seventeen A-133 audit reports reviewed by OHCS' fiscal monitor. Findings were identified in three audit reports. In all three cases, OHCS:

- did not obtain or review the subrecipients' corrective action plans to determine if the plans responded to all deficiencies identified in the reports and provided reasonable corrective actions for each identified deficiency;
- did not ensure corrective action had occurred or issue timetables for completion of corrective actions; and
- did not issue management decisions on the audit findings.

In addition, one audit report identified a finding related to federal funding passed-through by a contributing state agency. OHCS did not notify the contributing agency of the finding.

Lack of adequate monitoring of subrecipient A-133 audits could result in continued funding to recipients who are not compliant with federal requirements.

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We recommend the fiscal monitor and financial manager receive training on the requirements of A-133 §400(d)(5) and OAM 30.40.00.PR. We also recommend OHCS immediately notify the Department of Environmental Quality of Finding 2011-03 identified in the Clackamas County “Audit of Federal Awards Performed in Accordance with U.S. Office of Management and Budget Circular A-133 and Supplemental Information for the Fiscal Year Ended June 30, 2011.”

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The agency agrees with this finding.

OHCS will implement procedures to issue management decisions on audit findings within six months after receipt of the subrecipient's audit report and ensure that the subrecipient takes appropriate and timely corrective action.

Anticipated Completion Date: April 2013

**12-12 Oregon Housing and Community Services Department
Subrecipient Cost Allocation Plans Not Reviewed**

Federal Awarding Agency:	U.S. Department of Energy U.S. Department of Health and Human Services
Program Title and CFDA Number:	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)
Federal Award Numbers and Year:	DE-FG26-06R021684; 2012, DE-EE0000087; 2012, 2012G992201; 2012, 2011G992201; 2011, 2010G992201; 2010, 2012G994002; 2012, 2011G994002; 2011, 2010G994002; 2010
Compliance Requirement:	Allowable Costs/Cost Principles, Subrecipient Monitoring
Type of Finding:	Significant Deficiency, Noncompliance

Federal regulations state that Oregon Housing and Community Services (OHCS), as a recipient of Federal awards, must monitor the activities of subrecipients, as necessary, to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements. Federal cost principle circulars are applicable to OHCS subrecipients that receive pass-through funds in the WAP and CSBG programs. Cost principle circulars require the allocation of indirect costs through cost allocation plans or indirect cost rate proposals. OHCS is responsible for reviewing its subrecipients' cost allocation plans to ensure federal expenditures are allowable and in accordance with applicable cost principles.

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Although LIHEAP is exempt from the provisions of OMB cost principle circulars, state cost principles do apply. The LIHEAP State Plan states that a subrecipient's comprehensive annual fiscal review will include the review of the cost allocation plan.

We reviewed seven subrecipient fiscal monitoring files and found:

- one file contained a federally approved indirect cost rate proposal, but it was expired;
- five files contained portions of cost allocation plans, but not complete plans. In addition, we found no evidence that the cost allocation plans were reviewed; and
- the last file contained no cost allocation plan. Instead, the file contained a memo that the subrecipient itself had reviewed its own cost allocation plan in 2006 and found it to be compliant.

OHCS' WAP and CSBG subrecipients may be in non-compliance with the cost principle circulars. OHCS is non-compliant with the LIHEAP State Plan, which states an annual fiscal review will consist of reviewing the subrecipient's cost allocation plan. Both instances may result in a subrecipient receiving pass-through federal funds for unallowable costs.

We recommend OHCS management develop procedures and provide training to staff to ensure the cost allocation plans of its subrecipients are sufficiently reviewed.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The agency agrees with this finding.

Modifications to the fiscal monitoring process specify ample time to review the cost allocation plan or indirect cost rate when performing annual monitoring visits.

Anticipated Completion Date: March 2013

12-13 Oregon Housing and Community Services Department
LIHEAP Subrecipient Program Monitoring, Not Performed

Federal Awarding Agency:	U.S. Department of Health and Human Services
Program Title and CFDA Number:	Low-Income Home Energy Assistance (93.568)
Federal Award Numbers and Year:	2012G992201; 2012, 2011G992201; 2011, 2010G992201; 2010
Compliance Requirement:	Subrecipient Monitoring
Type of Finding:	Material Weakness, Material Noncompliance

Federal regulations state that Oregon Housing and Community Services (OHCS), as a recipient of federal awards, must monitor the activities of subrecipients, as necessary, to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements. OHCS' state plan states they will satisfy some of these monitoring objectives by conducting a "program review"

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every program year, and performing an on-site evaluation every two program years. One of the objectives of the annual program review is to review household files for compliance with eligibility.

Of 19 subrecipients we found that none of them received an annual program review during program year 2012. In addition, 11 of 19 subrecipients did not receive an on-site evaluation within the last two program years. If program reviews are not performed, OHCS is not able to ensure that federal funds are used in compliance with grant requirements and for authorized purposes.

We recommend OHCS management ensure that all required program monitoring activities are timely performed to ensure federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The agency agrees with the finding.

Effective October 2012, the amended State Energy Plan changed the frequency of program reviews and on-site evaluations. Now monitoring will occur as necessary to ensure proper use of grant funds.

The agency hired staff dedicated to completion of program monitoring for LIHEAP.

Anticipated Completion Date: January 2013

**12-14 Oregon Housing and Community Services Department
Program Activities/Costs Not Reviewed for Allowability**

Federal Awarding Agency:	U.S. Department of Health and Human Services
Program Title and CFDA Number:	Low-Income Home Energy Assistance (93.568) Community Services Block Grant (93.569)
Federal Award Numbers and Year:	2012G992201; 2012, 2011G992201; 2011, 2010G992201; 2010, 2012G994002; 2012, 2011G994002; 2011, 2010G994002; 2010
Compliance Requirement:	Activities Allowed or Unallowed; Subrecipient Monitoring
Type of Finding:	Material Weakness, Material Noncompliance

Federal regulations state that Oregon Housing and Community Services (OHCS), as a recipient of federal awards, must monitor the activities of subrecipients, as necessary, to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements.

We reviewed subrecipient fiscal and program monitoring files and found that staff do not agree a subrecipient's Request for Funds (RFF) to supporting documentation (e.g., invoices and original receipts) to determine whether the costs are allowable under the federal

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program. In some cases, the fiscal monitor may agree amounts to a subrecipient's general ledger or credit card statement, which is insufficient detail to determine whether the cost was appropriate in accordance with the program requirements. Although program coordinators review RFFs before approving disbursement of funds, this review is at a summary level and does not include supporting documentation that would allow the program coordinator to identify inappropriate costs or activities.

Inadequate monitoring of subrecipients' RFFs may result in OHCS inappropriately reimbursing subrecipients for unallowable costs that may be required to be returned to OHCS and to the federal agency.

We recommend 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.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The agency agrees with this finding.

OHCS has implemented internal controls to ensure receipts/invoices support all requests for funds in addition to requiring general ledger detail. In addition to the internal control updates, reinstatement of the use of the on-site monitoring form has occurred.

Anticipated Completion Date: February 2013

12-15 Oregon Housing and Community Services Department
Cash Management – Timing/Immediacy Not Reviewed

Federal Awarding Agency:	U.S. Department of Health and Human Services
Program Title and CFDA Number:	Low-Income Home Energy Assistance (93.568) Community Services Block Grant (93.569)
Federal Award Numbers and Year:	2012G992201; 2012, 2011G992201; 2011, 2010G992201; 2010, 2012G994002; 2012, 2011G994002; 2011, 2010G994002; 2010
Compliance Requirement:	Cash Management
Type of Finding:	Material Weakness, Material Noncompliance

Federal regulations state that Oregon Housing and Community Services (OHCS), as a recipient of federal awards, must minimize the time between the draw-down of federal funds from the federal government and their disbursement for federal program purposes. OHCS must also minimize the time elapsing between the transfer from OHCS and the recipient's need for the funds.

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OHCS is not monitoring its subrecipients to ensure expenditures meet federal cash management requirements. Program coordinators review Requests for Funds (RFFs) at a summary level prior to approving the draw-down of funds, but the coordinators do not have supporting documentation to determine whether the funds were spent prior to the reimbursement request. At times, OHCS provides advances for the CSBG program, but does not maintain documentation that the advances are for an immediate need, nor do they verify that the subrecipient expends the funds immediately.

By not ensuring cash management requirements are adhered to, OHCS may be providing cash advances for needs that are not immediate, reimbursing costs that have not yet occurred, and allowing subrecipients to be materially non-compliant with federal cash management requirements.

We recommend 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.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The agency agrees with this finding.

OHCS will implement internal controls to enhance review of requests for funds. The OHCS fiscal monitor will review a sampling of requests for funds that include projected expenditures to ensure the immediacy and need for the advance. Program staff and monitors will initiate a process to complete random sampling of requests for funds to confirm allowable expenditures.

Anticipated Completion Date: June 2013

**12-16 Oregon Housing and Community Services Department
LIHEAP Households Report, Data Inaccuracies**

Federal Awarding Agency:	U.S. Department of Health and Human Services
Program Title and CFDA Number:	Low-Income Home Energy Assistance (93.568)
Federal Award Numbers and Year:	2012G992201; 2012, 2011G992201; 2011, 2010G992201; 2010
Compliance Requirement:	Reporting
Type of Finding:	Significant Deficiency, Noncompliance

Federal regulations require Oregon Housing and Community Services (OHCS) to submit an Annual Report on Households Assisted by LIHEAP. This report should include the number and income levels of households assisted and the number of households served that include young children, elderly, or persons with disabilities.

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The report filed in December 2012 for the period ending September 30, 2012, mistakenly overstated the number of households assisted for “EACH” and “ANY” type of LIHEAP assistance with at least one member who is either elderly, disabled, or a young child. OHCS staff used a query designed to obtain the data. The query results contained the information necessary to correctly prepare the report, but the information was not in the same format as the report. An error in transferring the information from the query to the report was not detected. As a result, the reported household amounts were overstated by between 22% and 32%. The statistical information in the report is used by Congress to determine future funding for the LIHEAP program and errors could result in overfunding the program.

We recommend OHCS management assign a second staff member familiar with this federal report to review it for reasonableness and accuracy before filing the report with the federal government. OHCS staff preparing the report should also retain copies of all supporting queries, data, and documentation used to prepare the report, including confirmation that the report was filed.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The agency agrees with this finding.

A review process is in place to ensure the accuracy of information submitted on the Annual Report on Households Assisted by LIHEAP.

Anticipated Completion Date: February 2013

12-17 Oregon Housing and Community Services Department
FFATA Reporting of Subawards Needs Improvement

Federal Awarding Agency:	U.S. Department of Health and Human Services
Program Title and CFDA Number:	Low-Income Home Energy Assistance (93.568) Community Services Block Grant (93.569)
Federal Award Numbers and Year:	2012G992201; 2012, 2011G992201; 2011, 2010G992201; 2010, 2012G994002; 2012, 2011G994002; 2011, 2010G994002; 2010
Compliance Requirement:	Reporting
Type of Finding:	Significant Deficiency, Noncompliance

The Federal Funding Accountability and Transparency Act (FFATA) requires Oregon Housing and Community Services (OHCS), to report subawards that meet certain criteria. The fiscal year 2011 and 2012 LIHEAP and CSBG prime awards met the criteria for subaward reporting under FFATA. Subaward reports are required to be filed in the FFATA Subaward Reporting System (FSRS) no later than the end of the month following the month in which the subaward was made.

We reviewed a sample of subawards made for fiscal years 2011 and 2012 for LIHEAP and CSBG and found inaccuracies in the subaward amounts reported in 8 of the 12 LIHEAP

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reports. Rather than report each subaward made to each subrecipient, OHCS reported the total subaward made for that subrecipient. When they calculated the total subaward, they did not include the correct carryover allocation award made for that grant. The subaward amounts were not reviewed by program staff, who likely would have noticed the error. We also found that all LIHEAP and most of the CSBG reports were not filed by the required date.

The purpose of the FFATA is to improve transparency in government and provide the public with information on federal spending. The reported information is posted to USASpending.gov, a public website. Posting incorrect award information could potentially mislead the public and does not align with the goals of the FFATA.

We recommend OHCS management ensure that subaward amounts are appropriately reviewed for accuracy before submitting the reports. OHCS management should also ensure the subaward is reported by the end of the month following the month the award was allocated to the subgrantee.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The agency agrees with this finding.

Modifications made to procedures include timely input of FFATA data, reporting of subaward within 30 days following the month of allocation, and data entry review prior to report submission.

Anticipated Completion Date: March 2013

**12-18 Oregon Housing and Community Services Department
Procurement, Suspension and Debarment - Not Monitored**

Federal Awarding Agency:	U.S. Department of Health and Human Services
Program Title and CFDA Number:	Low-Income Home Energy Assistance (93.568) Community Services Block Grant (93.569)
Federal Award Numbers and Year:	2012G992201; 2012, 2011G992201; 2011, 2010G992201; 2010, 2012G994002; 2012, 2011G994002; 2011, 2010G994002; 2010
Compliance Requirement:	Procurement, Suspension, and Debarment, Subrecipient Monitoring
Type of Finding:	Significant Deficiency, Noncompliance

Federal regulations state that Oregon Housing and Community Services (OHCS), as a recipient of federal awards, must monitor the activities of subrecipients, as necessary, to ensure that federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements. One federal requirement is to ensure grantees use procurement procedures that conform to applicable federal law, regulations, and standards. In addition, subrecipients are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred.

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We reviewed fiscal monitoring files and found that not all of the files contained a copy of the subrecipient's procurement policy or evidence that the policy was reviewed by an OHCS monitor. Further, none of the monitoring files we reviewed showed evidence that the monitor reviewed for compliance with suspension and debarment requirements.

OHCS' subrecipients may be in non-compliance with federal and state procurement requirements. Additionally, subrecipients may have awarded federal funds to suspended or debarred parties.

We recommend 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.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The agency agrees with this finding.

Reinstatement of the use of the on-site monitoring form used in previous years has occurred. In addition to using this form, subrecipients will certify to measures requiring a check for suspension and debarment and providing general ledger detail for all cost centers for contracts.

Anticipated Completion Date: March 2013

12-19 Department of Administrative Services

Unallowable Payments for Fines, Penalties, Damages, and Other Settlements

Federal Cognizant Agency:	U.S. Department of Health and Human Services
Program Title and CFDA Number:	Multiple Federal Programs
Federal Award Numbers and Year:	Multiple Awards; Fiscal Year 2012
Compliance Requirement:	Allowable Costs/Cost Principles
Type of Finding:	Material Weakness, Noncompliance
Questioned Costs:	\$2.5 - \$3.5 million

According to OMB Circular A-87, attachment B section 16, fines, penalties, damages, and other settlements resulting from violations (or alleged violations) of, or failure of the governmental unit to comply with, Federal, State, local, or Indian tribal laws and regulations (e.g. civil rights violations) are unallowable, as are associated legal costs and directly associated costs of the unallowable fines, penalties, damages, or settlement costs.

We reviewed the department's fiscal year 2011 net asset reconciliation. As part of our review, we looked at the department's methodology for identifying unallowable costs and determined it correctly identified claims and costs associated with fiscal year 2011. We also noted the department reported \$2 million in unallowable costs related to civil rights violations; based on further review, we found that similar claims and unallowable costs had

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not been reported for several prior years even though these are standard unallowable costs for the department to report on its net asset reconciliations.

We extended our review to fiscal year 2010 claims and using the methodology developed and used by the department for fiscal year 2011, we found the department did not properly report as unallowable an estimated \$2.8 - 3.5 million in claims coded as civil rights violations. We also found that the department's methodology could be improved as it only includes costs incurred in the year of settlement and not any prior year costs related to the unallowable claims. For example, one unallowable claim that was settled in 2011 incurred over \$240,000 in unallowable costs in fiscal year 2010 that were not reported as unallowable.

We recommend department management review and update its methodology to include prior year costs related to unallowable claims.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

Department management is in agreement with the material weakness related to Unallowable Payments for Fines, Penalties, Damages, and Other Settlements.

The Shared Financial Services (SFS) will coordinate with Risk Management to generate a report that reflects unallowable costs associated with claims coded as civil rights violations. Procedures will be developed that will include clarification of the methodology used to identify unallowable costs and how the department correctly determines claims and associated costs in a fiscal year.

Anticipated Completion Date: June 30, 2013

**12-20 Department of Administrative Services
Service Charges Exceeded Rate for Federal Surplus Property**

Federal Cognizant Agency:	U.S. Department of Health and Human Services
Program Title and CFDA Number:	Multiple Federal Programs
Federal Award Numbers and Year:	Multiple Awards; Fiscal Year 2012
Compliance Requirement:	Allowable Costs/Cost Principles
Type of Finding:	Material Weakness, Noncompliance

Federal surplus property is property declared surplus by the federal government that may be transferred to other government units. Costs are recovered from organizations that receive the surplus property through a service charge. According to the cost allocation plan and state rules, for federal surplus property with an acquisition value of less than \$5,000, the service charge can range between 0-30% of the acquisition value. Additional charges may be added to cover shipping and handling.

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Based on our review, we found the department was not complying with the terms of its cost allocation plan. We randomly selected three invoices that contained charges for 20 surplus items and identified 7 items that exceeded the allowable service charge percentage. According to surplus management, the excess service charge is a result of incorrect acquisition values provided to them by the federal government. Department staff stated that federal approval is required to change these values, which they have not sought because the approval process is time consuming and the values still may not change even though they are clearly not correct. In some instances, many items are purchased together as one item with one value. The department's process is to equally distribute the acquisition amount to all items received; as a result, the acquisition value assigned may not be accurate and may not be within the allowable range.

We recommend department management ensure the service charge is within the percentage range as documented in the cost allocation plan. Specifically, department management should (1) contact the federal agency to verify what authority, if any, the department has to change acquisition values without federal approval; (2) reevaluate whether the current methodology of equally allocating the acquisition amount to multiple items is always appropriate; and (3) determine if there are any changes that should be made to the cost allocation plan.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

Department management is in agreement with the Material Weakness relating to Service Charges Exceeding Rate for Federal Surplus Property.

The Surplus Property Program will ensure that federal surplus items are not grouped prior to calculating the service charge to ensure the acquisition value is not overstated and that the service charge associated with items will not exceed the allowable 0-30% of acquisition value. Additionally, the department will seek clarification from the Federal Government on thresholds.

Anticipated Completion Date: June 30, 2013

12-21 Department of Administrative Services

PEBB Costs Not Fully Captured as Part of the Cost Allocation Plan

Federal Cognizant Agency:	U.S. Department of Health and Human Services
Program Title and CFDA Number:	Multiple Federal Programs
Federal Award Numbers and Year:	Multiple Awards; Fiscal Year 2012
Compliance Requirement:	Allowable Costs/Cost Principles
Type of Finding:	Material Weakness, Noncompliance

The Public Employees' Benefit Board (PEBB) provides medical, dental, life, accident, disability, and long-term care insurance. Due to increasing premium rates, PEBB started fully self-insuring medical and dental benefits in calendar year 2010. According to OMB Circular A-87, state governments with billed central service activities, which include fringe

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benefit and self-insurance funds, must separately account for all revenues, expenses, and the profit or loss of providing the service. Additionally, for billed costs, state governments are required to submit a reconciliation of net assets for the year.

We reviewed the fiscal year 2011 A-87 reconciliation of net assets for PEBB. We found that the reconciliation only included the PEBB operations fund and excluded the PEBB stabilization and insurance funds. As a result, for fiscal year 2011, the reconciliation excluded more than \$600 million in PEBB revenues and expenses.

We recommend department management fully capture all PEBB funds as part of the statewide cost allocation plan.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

Department management is in agreement with the finding relating to exclusion of the PEBB stabilization and insurance funds when conducting the reconciliation of net assets for PEBB.

Department management has determined that the DAS is no longer responsible for conducting a reconciliation of net assets for PEBB. PEBB was transferred to the Oregon Health Authority in FY 2012. Corrections of prior calendar year 2010 and fiscal year 2011 will be made upon Department of Health and Human Services (DHHS) Division of Cost Allocation direction.

Anticipated Completion Date: The Shared Financial Services will make corrections for calendar year 2010 and fiscal year 2011 upon agreement between SFS and DHHS Division of Cost Allocation.

**12-22 Department of Administrative Services
Monitoring of Administrative Funds Should Be Improved**

Federal Cognizant Agency:	U.S. Department of Health and Human Services
Program Title and CFDA Number:	Multiple Federal Programs
Federal Award Numbers and Year:	Multiple Awards; Fiscal Year 2012
Compliance Requirement:	Allowable Costs/Cost Principles
Type of Finding:	Significant Deficiency, Noncompliance

The department provides services to a multitude of state agencies and charges the agencies for these services through the use of the Statewide Cost Allocation Plan (CAP). All department programs providing services are to be included in the CAP and, therefore, subject to federal payback requirements if estimated allocated amounts are inaccurate. Through our review of the department's CAP, we noted five administrative funds that were not included in the CAP. Based on inquiry of department staff, the federal government has allowed them to exclude these administrative funds from the CAP since 2009. We noted, however, that programs in the CAP transfer money on a monthly basis to these administrative funds for expenses incurred.

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We inquired of the department as to how it monitors the administrative funds to ensure it does not transfer excess monies to the funds. According to the department, they monitor the funds on an ongoing basis and staff work together to determine whether adjustments are needed. The department does not have procedures in place to ensure sufficient and consistent monitoring of these funds and their net asset balances is performed.

We reviewed the change in the ending net asset balance for each of the five administrative funds for the last three fiscal years to determine whether management was monitoring the funds. For four of the five funds, the net asset balance increased over the three years. The remaining fund's net asset balance declined over this period. To determine the reasonableness of each fund's net asset balance, we determined whether the balance complied with the 60 day working capital reserve allowed under OMB Circular A-87. In reviewing the five administrative funds for fiscal year 2011, we found all five funds exceeded the working capital reserve requirement, ranging from an excess of \$55 thousand to \$1.6 million. Additionally, we noted one administrative fund transferred \$1 million to the State's General Fund. If this fund was part of the CAP, this transfer would have been classified as an unallowable transfer.

We recommend department management establish guidelines and monitor the administrative funds on an annual basis to ensure excessive funds are not being retained. Additionally, the department should ensure transfers to the State's General Fund are made by programs within the CAP instead of the administrative fund.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

Department management is in agreement with the finding relating to inaccurate allocation amounts of CAP.

As per the request from DHHS, department management reviewed overhead allocation methodology in fiscal year 2009. According to department management, the over and under overhead transfers was part of the biennial rate calculation. In 2012, department management implemented a review of the administrative transfers as part of the fiscal year end close process.

Anticipated Completion Date: In fiscal year 2012, department management implemented a review to ensure that there is no more than a 60 day working capital balance. This finding has been resolved.

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**12-23 Department of Human Services
Inaccurate Reporting and Unsupported Matching Funds**

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: 1201OR1401; 2012, 1201OR1404; 2012,
1101OR1401; 2011, 1101OR1404; 2011
Compliance Requirement: Matching, Reporting
Type of Finding: Material Weakness, Material Noncompliance
Questioned Costs: \$1.6 million

Foster Care Title IV-E grant requirements state the Department of Human Services (department) must provide nonfederal matching funds for expenditures claimed for the Foster Care grant. Additionally, federal requirements require the department to submit quarterly financial reports, which must be actual, verifiable transactions supported by readily available accounting records and source documentation.

We found that amounts submitted on the June 30, 2012, quarterly report did not agree to the accounting records and that the nonfederal matching fund amounts were not fully supported. The department identifies total federal expenditures reported in the state's accounting system and makes other adjustments as necessary based on additional supporting documentation. The federal amount is then used as a basis to calculate the total expenditures, including the nonfederal matching funds. The total expenditures (nonfederal share) are not verified as accurate and adequate support is not maintained to support the report. As reported for the quarter ended June 30, 2012, the department's nonfederal share of expenditures included about \$1.9 million in matching expenditures that were not supported by the accounting records or other documentation. Upon inquiry and research, the department was able to identify about \$260,000, which is supported by other entities or other state agency records.

We recommend 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.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The department agrees with the recommendation.

After department review, the match required by the federal agency, Administration for Children and Family (ACF), was met with State funds along with non-State funds. The non-State funds came from the Division of Child Support, Citizens Review Board, Tribes and/or Portland State University. Documentation to support matching funds from the Tribes is kept with the program. The other entities receiving Federal funds supplied match documentation with the invoices they sent in to be paid. We have met the federal standard of submitting quarterly

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reports that have sufficient supporting documentation. There is no requirement for this information to be kept with the quarterly report. There is no need to reimburse ACF for any amounts owed due to insufficient unmatched funds since adequate match was achieved.

Child support is reported to ACF by both the Department of Justice (DOJ) and DHS. DOJ sends an email to DHS to confirm the amount of child support reported that is in lieu of spending Title IV-E funds as both reports must match. DHS confirmed from DOJ in March 2013 the amount filed for both federal and state funds to ensure both reports matched. The process to which DHS files the Title IV-E report for child support was then authorized by ACF. The report includes both Federal funds and State funds and then backs out the Federal funds leaving a balance for State funds. This balance is supported match by child support.

Prior period adjustments totaling \$570,000 were inadvertently included with the report submitted on June 30, 2012. This overinflated the match requirement for the report. The report was re-created to determine the appropriate amounts to be reported for each line. The adjustments will be made to the report for quarter ending March 31, 2013.

Anticipated Completion Date: April 30, 2013

12-24 Department of Human Services
New Child Welfare System Has Significant Weaknesses

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:	1201OR1401; 2012, 1201OR1404; 2012, 1101OR1401; 2011, 1101OR1404; 2011
Compliance Requirement:	Activities Allowed or Unallowed; Eligibility; Reporting
Type of Finding:	Material Weakness

OR-Kids, Oregon's automated system for supporting foster care and adoption case management, was implemented by the Department of Human Services (department) in August 2011. Information systems should be designed and implemented to ensure data input into the application is complete, accurate and valid. As with any significant program or system, management should have an adequate understanding of the processes and controls they are relying on and should obtain assurance those processes and controls are functioning as intended.

The department hired a contractor to provide a high-level quality control assessment of the OR-Kids system so the department could fully understand the sustainability, operability and maintainability of the system. The contractor identified several risks including the high-level of known defects, lack of sufficient current system documentation, non-working components and data issues in the system. The department had been aware of significant defects including poor data conversion, difficulties balancing trust accounts and financial audit tables, time-consuming work-arounds, and risks of duplicate payments. These serious

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usability issues require numerous fixes and system enhancements in order to support necessary business functions, stabilize operations, and produce expected efficiencies in workflows.

We inquired of staff and performed certain procedures to determine the department's compliance with Foster Care Title IV-E program regulations. We found Foster Care transaction errors involving funding splits, data fixes, and federal match rates. Additionally, staff expressed concerns that the reporting capabilities of OR-Kids were limited and Foster Care data and reports were either not available or were unreliable.

We recommend 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.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The department agrees with the finding.

The State of Oregon did not accept OR-Kids; however, Oregon and the SACWIS vendor reached a Mutual Termination Agreement that ended vendor responsibility for the system on January 3, 2013. Oregon has now assumed responsibility for all operations and maintenance of OR-Kids.

The department recognizes the need to make substantial changes to OR-Kids, to address existing defects and identified design/functionality gaps. We are organizing and setting goals to complete this work over the course of the next 24 months. These changes will include increased system stability, remediation of inaccurately converted data, improved financial auditing, streamlined payment processing and ensured system compliance with State and Federal regulations.

Anticipated Completion Date: March 15, 2015

12-25 Department of Human Services

Eligibility – Required Verification of Age and Home Study Not Documented

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:	1201OR1401; 2012, 1201OR1404; 2012, 1101OR1401; 2011, 1101OR1404; 2011
Compliance Requirement:	Eligibility
Type of Finding:	Significant Deficiency, Noncompliance
Questioned Costs:	\$869

Federal regulations require that the department meet certain requirements to receive Foster Care Title IV-E funding for certain child welfare claims. The department is required to determine child eligibility partially on age (verified by the department through birth

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certificates) and completing a home study for initial and continuing certification of foster parents.

During our testing we identified two cases where the child's birth certificate was not obtained and maintained. Without a birth certificate or equivalent, the department cannot verify the child's age to determine the child's eligibility and funding rate for Foster Care IV-E reimbursement.

During testing we also identified two providers who were certified even though there was no record of the required home study having been completed prior to initial or ongoing certification. These errors appear to have occurred due to oversight and the child welfare staff misreading the provider's eligibility screens in the child welfare system (OR-Kids) resulting in known questioned costs of \$869 and projected errors that total more than \$760,000.

We recommend 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.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The department agrees with the finding.

The Federal Compliance Unit will train IV-E specialists on the requirement of ensuring proper documentation for verifying child's age and the need to have the documentation maintained in the electronic case file. The IV-E specialists will also be reminded of the importance of not claiming Title IV-E on an Expedited Certificate. Training is scheduled to occur March 20 - 21, 2013. This is a mandatory training approved by management. The Federal Compliance Unit has bi-weekly conference calls with the IV-E specialists where specific eligibility requirements are discussed. After each conference call meeting minutes are shared (in the form of Questions & Answers) with all IV-E specialists and their supervisors as a reference tool. This will be an on-going technical assistance.

In Child Welfare, completion of a home study is one of the elements of the provider certification process. In one of the cases identified as having a home study issue, the eligibility worker made an error by identifying a provisional certification as a final certification. While the provider was subsequently certified, the department will adjust our Title IV-E claiming to reflect the two months of costs claimed in error. The second case identified as having a home study issue involved a case that was certified through a Licensed Child Placing Agency. Licensed Child Placing Agencies are responsible for the certification of their own substitute care providers. We agree that the certification of one of these providers was not completed prior to child placement. We will further research this case and adjust our Title IV-E claiming accordingly. We will also review our licensing process for the Licensed Child Placing Agencies and make any necessary adjustments identified through this review.

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The findings from this audit will also be discussed at a Child Welfare Program Managers meeting by May 2013.

Anticipated Completion Date: June 30, 2013

**12-26 Department of Human Services
Eligibility – Child Welfare, Exceeding Benefit Threshold**

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:	2012G996115; 2012, 2012G991524; 2012
Compliance Requirement:	Eligibility
Type of Finding:	Significant Deficiency, Noncompliance
Questioned Costs:	\$102,334

Federal regulations permit states to use federal Temporary Assistance for Needy Families (TANF) funds for activities previously authorized in a September 30, 1995 approved plan. The authorized plan permits the Department of Human Services (department) to provide emergency child welfare intervention services as long as the services do not exceed \$25,350 per client and for no more than 365 days. The department's procedure is to re-determine eligibility for child welfare clients every twelve months to determine if an emergent need still exists. If the re-determination is not completed within 30 days of the last day of the month the review is due, eligibility must be denied. The department uses its statewide automated child welfare information system, OR-Kids, to make client payments and track client information to ensure compliance with federal requirements.

We reviewed client data for fiscal year 2012 and identified 4 clients whose benefits exceeded the \$25,350 threshold within the 365 day period. The department intended to use automated notifications in OR-Kids to alert eligibility staff when a client was nearing or exceeding the \$25,350 threshold, but the threshold notifications were not operating effectively. Total questioned costs for these cases for the fiscal year were \$96,312.

In addition, of the 25 child welfare clients we randomly selected for testing, the department did not perform eligibility re-determinations timely for eight of the clients. The department intended for OR-Kids to alert eligibility staff when the required annual eligibility re-determination was due, but the notifications were not operating effectively. The department was aware the notifications were not operating as intended and have been working for over a year to develop a report to notify staff of pending re-determinations. The department independently identified seven of the eight clients in our sample and credited back TANF federal funds appropriately. However, the department did not identify one of the eight cases thereby resulting in known questioned costs of \$6,022 for the fiscal year.

We recommend 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

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the total amount of TANF funds paid on behalf of ineligible clients and ensure it is properly credited back to the federal program.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The department agrees with the finding.

The Federal Compliance Unit will continue to work with the Office of Business Intelligence, Office of Information System and OR-Kids to prioritize critical reports to ensure Federal Revenue Specialists have the tools they need to managed their workload and complete TANF re-determinations timely and accurately. The corrections for the four clients that exceeded the \$25,350 threshold and the one client where the re-determination was not completed will be completed by April 30, 2013, and all funds inappropriately claimed to TANF will be adjusted in the quarterly report ending June 30, 2013. We also hope to have the new report developed by June 30, 2013.

Anticipated Completion Date: June 30, 2013

12-27 Department of Human Services
Special Tests and Provisions – Income Eligibility Verification System

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:	2012G996115; 2012, 2012G991524; 2012
Compliance Requirement:	Special Tests and Provisions
Type of Finding:	Significant Deficiency, Noncompliance

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

Although the department is making improvement toward meeting this requirement, it reported only partial corrective action has been taken on the prior year 2009 finding. Of the 40 files randomly selected for 2012 testing, one file did not have documentation that the IEVS screens were verified when determining eligibility. We verified that the client did meet TANF eligibility criteria.

We recommend department management complete their corrective action plan to ensure that verification of IEVS required screens is documented when determining client eligibility.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The department agrees with the finding.

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The department will continue to stress the importance of documenting how income was verified. The TANF program is now partnering with the Office of Program Integrity's Quality control unit to randomly review TANF cases for accuracy. Checking and documenting information obtained through IEVS is one of the main criteria for these reviews. This process will also help ensure that staff are carrying out the SSN verification element accurately.

Anticipated Completion Date: June 30, 2013

**12-28 Department of Human Services
Special Tests and Provisions - Work Verification Plan Not Always Followed**

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: 2012G996115; 2012, 2012G991524; 2012
Compliance Requirement: Special Tests and Provisions
Type of Finding: Significant Deficiency, Noncompliance

Federal regulations require each state to maintain adequate documentation, verification and internal control procedures to ensure the accuracy of the data used in calculating work participation rates. Each state must have procedures in place to determine how to count and verify reported hours of work and each state must comply with its Work Verification Plan as approved by the Department of Health and Human Services (HHS). Oregon's work verification plan states that employment attendance will be verified and documented 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 the client has stable employment, the state may use a six-month projection of actual hours.

We randomly selected 40 participating clients and reviewed the case file and case notes for verification of work participation for one month during our fiscal year. The results of our testing show that the department reported hours for two clients without documenting verification of the hours worked. Neither client met the requirements for using projected hours. The 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.

We recommend department management ensure that hours of work are verified before being reported, as outlined in the state's HHS-approved Work Verification Plan.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The department agrees with the finding.

The department continues to perform annual quality control audits for the JOBS Work Verification Plan to ensure data being reported in calculating work participation rates is accurate. The threshold set forth in the State's approved Work Verification Plan is 90% or above. As a state we have consistently scored above the 90% threshold.

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Although the audit results shows an accuracy rate of 95%, which exceeds the approved target, the department is committed to correcting and avoiding any identified errors. The TANF program is identifying JOBS Work Verification local point staff in each branch to allow for more efficient and effective communication of policies, procedures, updates, and best practices. The point staff will be able to reach the targeted audience for these specific policies more directly to improve accuracy in the data recorded.

Anticipated Completion Date: December 31, 2013

12-29 Department of Human Services/Oregon Health Authority
Required Provider Screening Not Documented

Federal Awarding Agency:	U.S. Department of Health and Human Services
Program Title and CFDA Number:	Medicaid Cluster (93.720, 73.777, 93.778)
Federal Award Numbers and Year:	05-1205OR5MAP; 2012, 0512OR5ADM; 2012, 05-1105OR5MAP; 2011, 05-1105OR5ADM; 2011
Compliance Requirement:	Special Tests and Provisions
Type of Finding:	Significant Deficiency, Noncompliance

In March 2011, the Affordable Care Act went into effect requiring all new providers and providers reactivating after a break in service be subject to screening. As a result, the Department of Human Services (department) and the Oregon Health Authority (authority) both perform initial verification screening 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). In addition, the department and the authority must review LEIE and EPLS at least monthly to ensure no enrolled providers are listed.

During our review, we found that both the department and 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 and the authority was unable to provide other documentation demonstrating its compliance with the required screening. The department has written procedures in place to ensure the required database checks occur and requires documentation of the checks be maintained. During our testing, we identified nine new providers that were subject to the initial database checks; the department was unable to provide documentation showing they checked the EPLS database prior to enrolling the provider. Providers not screened in accordance with the Act could be ineligible for Medicaid funds, which would require the department and authority to repay the federal agency for those funds.

We recommend that 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.

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MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The agencies agree with the finding.

The permanent corrective action the authority is initiating is to add a separate "checkbox" for each required compliance verification effort (such as checking the various excluded databases) to the provider enrollment panel within the Medicaid Management Information System (MMIS). This corrective action is being initiated by submitting a MMIS change request, and then the change request will be reviewed by multiple business entities, prioritized and then run through OHA's normal MMIS change workflow process. This prioritization effort, because of competing resources and statutorily required program changes, often delays simple change request for many months, or even longer.

In anticipation of a potential delay in implementing this permanent MMIS correction due to impending federally required MMIS changes, including the completion of 5010 and the upcoming ICD-10 changes, the authority has already implemented an interim process to document our efforts to exclude sanctioned providers based on the existing monthly Medicare Exclusion Database (MED) process. The MED is downloaded and cycled through the enrolled provider database contained within the MMIS on a monthly basis. Any individuals or entities identified as a result of this monthly process are reported through the MMIS. Once this report is produced, it must be manually worked to end the active status of any listed providers or entities. As this report is worked each month, our new interim process is to record any action taken, the date the report is worked and who worked it directly on the printed document. Once this information is captured, the documented and initialed report is filed for future reference or audit purposes.

This authority interim process is not intended to ultimately be the permanent corrective action, but has been operationalized to bridge the anticipated gap in time until the permanent MMIS changes to the provider enrollment panel correction can be completed. Estimated date of implementation for permanent process is June 30, 2014.

For those providers that the department qualifies, the department has also developed and implemented a tracking tool that lists the provider name and all of the systems that are required to screen providers. The tool includes the date of the verification. Many of the department's providers are qualified by the authority. Those providers will not be included in this tracking tool.

Anticipated Completion Date: June 30, 2014

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12-30 Department of Human Services/Oregon Health Authority
Provider Eligibility Documentation Not Maintained

Federal Awarding Agency: U.S. Department of Health and Human Services
Program Title and CFDA Number: Medicaid Cluster (93.720, 73.777, 93.778)
Federal Award Numbers and Year: 05-1205OR5MAP; 2012, 0512OR5ADM; 2012,
05-1105OR5MAP; 2011, 05-1105OR5ADM; 2011
Compliance Requirement: Special Tests and Provisions
Type of Finding: Significant Deficiency, Noncompliance
Questioned Costs: \$41,554

As part of the Medicaid cluster, states may obtain a waiver to provide home and community-based care to eligible individuals. Under this waiver, the Department of Human Services (department) has created the Client-Employed Provider (CEP) Program, which provides eligible individuals with hourly or live-in services supplied by homecare workers. For a provider to be eligible to enroll in the CEP Program, the provider must meet certain requirements, including submitting a CEP Program application, signing a provider enrollment agreement, completing the criminal records check process, providing proof of right to work in the United States (form I-9) and attending a mandatory orientation.

We found the department could improve its documentation supporting provider eligibility. Specifically, we found the following.

- The department could not locate a CEP Program application for one provider.
- The department could not locate the file for one provider, resulting in \$13,761 in questioned costs.
- One provider file did not include documentation of a signed provider enrollment agreement or of attending the mandatory orientation, resulting in \$10,752 in questioned costs.
- The department could not provide documentation of the right to work for one provider, resulting in \$4,743 in questioned costs.
- The department was unable to provide documentation of both form I-9 and a completed criminal records check for one provider, resulting in \$12,298 in questioned costs.

We recommend that 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.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The department agrees with the finding.

Department management will remind managers and staff of the policies and documentation required to support a provider's eligibility and the forms that must be retained within the provider files. These reminders will occur at the Aging and People with Disabilities (APD) Program Managers meeting, the APD Supervisors Quarterly meeting and will be followed up

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with an "In the Loop" newsletter article. Department management will ensure these agenda items are presented at these meetings before June 30, 2013. APD is also working collaboratively with the Office of Payment Accuracy and Recovery (OPAR) to develop an informational/training module for the upcoming Regional meetings. The module will be built based on the recent audit findings. The informational module will be available for the 2013 Regional meetings occurring in late summer and fall.

The APD offices have already obtained the missing documentation for the providers' files referenced in the finding.

Anticipated Completion Date: November 30, 2013

**12-31 Department of Human Services/Oregon Health Authority
Procedures are Needed for Nursing Facility Audits**

Federal Awarding Agency: U.S. Department of Health and Human Services
Program Title and CFDA Number: Medicaid Cluster (93.720, 73.777, 93.778)
Federal Award Numbers and Year: 05-1205OR5MAP; 2012, 0512OR5ADM; 2012, 05-1105OR5MAP; 2011, 05-1105OR5ADM; 2011
Compliance Requirement: Special Tests and Provisions
Type of Finding: Significant Deficiency, Noncompliance

Federal regulations require the Department of Human Services (department) to perform periodic audits of nursing facilities receiving Medicaid funds, with specific audit requirements outlined in Oregon's Medicaid State Plan. The purpose of these audits is to ensure nursing facilities are paid at reasonable rates to cover costs incurred by efficiently and economically operated facilities. According to the State Plan, the department meets this requirement by performing annual reviews on a sample of nursing facility financial statements. Based on the reviews performed in the first year of the biennium, the department determines the biennial payment rate for nursing facilities.

We found that the department could improve procedures and documentation of its nursing facility audits. We met with department staff responsible for reviewing the financial statements to determine the specific procedures the department follows and found the following.

- The department was unable to provide us with a sampling plan for the reviews or a list of the actual reviews completed during the fiscal year.
- The department could not provide complete and updated procedures for performing the reviews.
- Because the period under audit was not a rate setting year, none of the completed reviews were subject to management review.
- We were provided with conflicting information regarding what facilities were reviewed, how many facilities were reviewed and what the procedures were for review.

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Due to these issues, we were unable to determine if the department completed the nursing facility reviews in compliance with department procedures and federal requirements.

We recommend that 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.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The department agrees with the finding.

Department management will update and create necessary procedures for completing nursing facility financial statement reviews. Specifically, two sets of procedures will be developed. The first set of procedures will apply to even numbered years and will be considerably less rigorous, as the results do not affect rate setting. The second set of procedures, to be utilized in odd numbered years, will be updated to require more in-depth review of facilities that are in a group that affects rate setting. For example, facilities with costs per resident-day within eight points of the 63rd percentile would be subject to more rigorous reviews.

Anticipated Completion Date: June 30, 2013

12-32 Department of Human Services/Oregon Health Authority
ARRA Award Inappropriately Charged

Federal Awarding Agency:	U.S. Department of Health and Human Services
Program Title and CFDA Number:	Medicaid Cluster (93.720; 93.777; 93.778)
Federal Award Numbers and Year:	05-11050REXTN; 2011, 05-11050RARRA; 2011
Compliance Requirement:	Allowable Costs/Cost Principles
Type of Finding:	Significant Deficiency, Noncompliance
Questioned Costs:	\$1,432,583

As a part of the American Recovery and Reinvestment Act (ARRA) the department was able to draw down federal funds at an enhanced federal financial participation rate through June 30, 2011. At June 30, 2011 the ARRA award ended for new expenditures but remained open so that the department could process any necessary adjustments.

Our testing of a sample of accounting transactions found that nine transactions were charged to account coding that caused each of the transactions to be charged partially to the ARRA grant. These errors resulted in the department inappropriately drawing down \$1,432,583 in ARRA funding.

We recommend department management implement procedures to ensure the department uses the federal financial participation rate in effect at the time a transaction is recorded and reimburses the federal agency for the overdrawn ARRA funds.

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MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The department agrees with the finding.

In March 2013, the agency completed an in-depth review of all expenditures receiving ARRA funds that occurred July 1, 2011 and later to ensure the proper federal financial participation rate was used. An entry will be completed in the Statewide Financial Management System (SFMA) to adjust the excess ARRA funds and the Centers for Medicare and Medicaid Services (CMS) will be refunded for the overdrawn funds.

Anticipated Completion Date: June 30, 2013

**12-33 Department of Human Services/Oregon Health Authority
Medicaid Payments Not Sufficiently Supported**

Federal Awarding Agency:	U.S. Department of Health and Human Services
Program Title and CFDA Number:	Medicaid Cluster (93.720, 73.777, 73.778)
Federal Award Numbers and Year:	05-1205OR5MAP; 2012, 0512OR5ADM; 2012, 05-1105OR5MAP; 2011, 05-1105OR5ADM; 2011, 05-1105OREXTN; 2011, 05-11ORARRA; 2011
Compliance Requirement:	Allowable Costs/Cost Principles, Eligibility
Type of Finding:	Significant Deficiency, Noncompliance
Questioned Costs:	\$680

Federal regulations require that the Department of Human Services (department) meet certain requirements to receive Medicaid funding for medical claims. These requirements include requiring a written application for clients, verifying client reported income, and ascertaining the legal liability of third parties (private health insurance).

During our testing, we found the department could improve its documentation supporting Medicaid payments.

- For three clients, the department was unable to provide documentation or explanation to support the Medicaid payment amount. These errors resulted in known questioned costs of \$680 and likely questioned costs that exceed \$10,000.
- For four clients, neither the application nor the department's case file narration included documentation of whether or not the clients had private health insurance. In these instances, the department used an application for a different program that did not require private health insurance information.
- The department could not provide two applications as one had been destroyed due to its age and the other could not be located.

We recommend department management strengthen controls to ensure documentation is maintained in the case files sufficient to demonstrate compliance with federal requirements.

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MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The department agrees with the finding.

Department management will review current retention policies to ensure they are compliant with federal regulations and update as needed. The review and any necessary updates will be completed by June 30, 2013. APD will remind managers and staff of the policies, appropriate documentation and applications needed to determine eligibility for our program, including the need to inquire regarding private health insurance, as well as what is required to be retained within the client's case file and for how long. These reminders will be agenda items for the APD Program Managers meeting, the APD Supervisors Quarterly meeting and will be included in an "In the Loop" newsletter article. APD is also working collaboratively with the Office of Payment Accuracy and Recovery (OPAR) to develop an informational/training module for the upcoming Regional meetings. The module will be built based on the recent audit findings. The informational module will be available for the 2013 Regional meetings occurring in late summer and fall.

Upon subsequent review, the department believes three of the four self-sufficiency cases referenced above as missing information on private health insurance were not in error. We believed that the applications used to determine medical eligibility were completed and included answers to the private health insurance information questions. In these three instances the applications we reviewed indicated that the individual does not have private health insurance. Unfortunately, this information was not communicated prior to the issuance of the management letter. Additional research is being done on the remaining self-sufficiency case. If a payment error was made, necessary financial adjustments will be made. In an effort to provide continuing guidance on policies and procedures to eligibility staff, an article will also appear in the self-sufficiency newsletter addressing the requirement to obtain private health insurance information at each eligibility determination.

Anticipated Completion Date: November 30, 2013

12-34 Department of Human Services/Oregon Health Authority
Periodic Reviews of MMIS Edits are Needed

Federal Awarding Agency:	U.S. Department of Health and Human Services
Program Title and CFDA Number:	Medicaid Cluster (93.720; 93.777; 93.778)
Federal Award Numbers and Year:	05-1205OR5MAP; 2012, 0512OR5ADM; 2012, 05-1105OR5MAP; 2011, 05-1105OR5ADM; 2011, 05-1105OREXTN; 2011, 05-11ORARRA; 2011
Compliance Requirement:	Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Eligibility; Special Tests and Provisions
Type of Finding:	Significant Deficiency

The Medicaid Management Information System (MMIS) processes the majority of the State's Medicaid payments. To ensure payments from the MMIS are made in accordance with state

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and federal regulations, the Oregon Health Authority (authority) has programmed edits into the system to prevent improper payments.

As part of our testing of the Medicaid Cluster, we selected several key edits within the MMIS to verify they were operating as intended. We found certain edits related to age and gender were not functioning as intended, allowing claims totaling over \$500,000 to be paid that should have been rejected for additional review. In addition, state policy requires the authority to complete and document periodic reviews of internal controls, such as the edits in the MMIS, to assure proper operation. We found that the authority completes these reviews only for new edits and not edits currently in operation.

We recommend 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.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The authority agrees with the finding.

The Oregon Health Authority (OHA) agrees with the need to conduct tests that periodically validate the edits within the Medicaid Management Information System (MMIS). All edits were tested when the MMIS became operational in December 2008 using a parallel testing method, which compared the results of the new MMIS to the results of the old Legacy MMIS using identical claims. Both systems were to produce identical results, and if differences were identified, the reasons responsible for the differences were identified and corrected. Since the completion of this parallel testing, any new edits or changes to existing edits since then have been thoroughly tested in the MMIS test environment before moved into the production environment. In addition to these testing efforts, it is thought prudent to periodically test the operational edits to ensure all continue to operate as expected and that no unintended changes had been introduced into the production environment by edit changes that may adversely affect any MMIS edit functionality.

To correct this, OHA will initiate a random sampling of 35 claims per quarter to be manually reviewed for correct edit functionality, correct system processing and that the MMIS edit logic continues to support established Medicaid policy. Additionally, OHA proposes a periodic sampling of claims that target specific edits, again to be manually reviewed for correct edit functionality, correct system processing and that the MMIS edit logic continues to support established Medicaid policy. The date and results of these edit tests will be recorded external to the MMIS to track these internal audits of the edits, in a manner similar to what is currently used for the recording of edit changes and their approved test results.

Further, the review of the claims noted by the auditors are currently underway and, if necessary, action will be taken to correct any identified miss payment. Any actions taken on these claims will be documented for future reference.

Anticipated Completion Date: April 30, 2013

12-35 Oregon Health Authority
Suspension and Debarment Verification Process Needs Improvement

Federal Awarding Agency: U.S. Department of Health and Human Services
Program Title and CFDA Number: State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges (CFDA 93.525)
Federal Award Numbers and Year: HBEIE110055-01-00; 2011
Compliance Requirement: Procurement, Suspension, and Debarment
Type of Finding: Significant Deficiency, Noncompliance

Federal regulations prohibit grant recipients from contracting with parties that are suspended or debarred from participating in federal programs or activities. Grant recipients are to ensure vendors that receive more than \$25,000 in federal funds are not suspended or debarred from doing business with the federal government.

A vendor may certify in writing that it has not been suspended or debarred and the grantee may rely on that certification. The grantee also may check for suspended or debarred parties by reviewing the Federal Excluded Parties List System (EPLS) maintained by the U.S. General Services Administration or by including a clause in its contract with the vendor.

The Oregon Health Authority (department) paid a vendor \$6.1 million in fiscal year 2012 for information technology software and services using a purchase order in conjunction with an existing price agreement, without ensuring the vendor was not suspended or debarred from receiving federal funds. The department did not verify suspension and debarment for this vendor, such as by reviewing EPLS. In addition, the statewide price agreement that was used did not include a clause to ensure compliance with suspension and debarment requirements. While the department has a policy to perform a review of the EPLS and to maintain documentation of that review prior to the execution of a contract or agreement, the policy does not specify verification of suspension and debarment when a purchase order is used in conjunction with a statewide price agreement. Without adequate controls over suspension and debarment requirements, the department cannot ensure federal funds are paid only to eligible vendors. We verified through EPLS that the contractor was not suspended or debarred.

We recommend management implement and follow internal controls to ensure the review for suspension and debarment is performed and documented for all contracts, including price agreements.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The department agrees with the finding.

The Office of Contracts and Procurement (OC&P) provides services to both the Department of Human Services and the Oregon Health Authority. OC&P contacted the Oregon Department of Administrative Services (DAS) Procurement Services and requested contractor self-certification language relating to suspension and debarment be added to DAS statewide price

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agreements. The DAS Procurement Services Manager has agreed to work with OC&P on adding such language to statewide price agreements.

The Office of Contracts and Procurement also plans to add debarment and suspension vendor self-certification language to all DHS and OHA purchase orders processed effective March 18, 2013.

Anticipated Completion Date: March 18, 2013

**12-36 Department of Human Services/Oregon Health Authority
Unapproved Cost Allocation Plan Statistics**

Federal Cognizant Agency:	U.S. Department of Health and Human Services U.S. Department of Agriculture
Program Title and CFDA Number:	Medicaid Cluster (93.720, 73.777, 73.778); Temporary Assistance for Needy Families (93.558); Foster Care Title IV-E (93.658); State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges (93.525); Supplemental Nutrition Assistance Program (SNAP) Cluster (10.551, 10.561);
Federal Award Numbers and Year:	Multiple Awards; Fiscal Year 2012
Compliance Requirement:	Allowable Costs/Cost Principles
Type of Finding:	Significant Deficiency, Noncompliance

The Department of Human Services (department) administers separate federally approved cost allocation plans for both the department and the Oregon Health Authority (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 June 2012 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. Currently, the department submits the plans on a biennial basis, but intends to increase the submissions to an annual basis.

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

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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:

The department agrees 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 not 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 1, 2013

12-37 Oregon Military Department
Suspension and Debarment Verification Process Needs Improvement

Federal Awarding Agency:	U.S. Department of Defense
Program Title and CFDA Number:	National Guard Military Operation and Maintenance (12.401)
Federal Award Numbers and Year:	W912JV-08-2-1002; 2008, W912JV-09-2-1002; 2009, W912JV-09-2-1023; 2009, W912JV-10-2-1001; 2010, W912JV-10-2-1002; 2010, W912JV-10-2-1007; 2010, W912JV-10-2-1021; 2010, W912JV-10-2-1023; 2010, W912JV-11-2-1001; 2011, W912JV-11-2-1002; 2011, W912JV-11-2-1004; 2011, W912JV-11-2-1023; 2011, W912JV-11-2-1024; 2011, W912JV-12-2-1001; 2012, W912JV-12-2-1002; 2012, W912JV-12-2-1003; 2012, W912JV-12-2-1004; 2012, W912JV-12-2-1005; 2012, W912JV-12-2-1007; 2012, W912JV-12-2-1010; 2012, W912JV-12-2-1021; 2012, W912JV-12-2-1022; 2012, W912JV-12-2-1023; 2012, W912JV-12-2-1024; 2012, W912JV-12-2-1028; 2012, W912JV-12-2-1040; 2012
Compliance Requirement:	Procurement, Suspension, and Debarment
Type of Finding:	Significant Deficiency, Noncompliance

Federal regulations prohibit grant recipients from contracting with parties suspended or debarred from participating in federal programs or activities. Grant recipients are to ensure vendors that receive more than \$25,000 in federal funds are not suspended or debarred from doing business with the federal government.

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A vendor may certify in writing that it has not been suspended or debarred and the grantee may rely on that certification. The grantee also may check for suspended or debarred parties by reviewing the Federal Excluded Parties List System (EPLS) maintained by the U.S. General Services Administration or by including a clause in its contract with the vendor.

The Oregon Military Department (department) paid five vendors nearly \$1.5 million in fiscal year 2012 for security and environmental evaluation services and other services without ensuring the vendors were not suspended or debarred from receiving federal funds. For the majority of these expenditures the department used existing statewide price agreements or used the state's procurement services office to issue contracts. The department did not verify suspension and debarment for the price agreement vendors, such as by reviewing EPLS, or have documentation that this was done for the other contracts. In addition, the statewide price agreement we reviewed did not include a clause to ensure compliance with suspension and debarment requirements. While the department has a policy to perform a review of the EPLS and to maintain documentation of that review prior to the execution of a contract, the policy does not require verification of suspension or debarment when a price agreement is used.

Without adequate controls over suspension and debarment requirements, the department cannot ensure federal funds are paid only to eligible vendors. We verified through EPLS that the vendors were not suspended or debarred and are not questioning these costs.

We recommend management implement and follow internal controls to ensure the review for suspension and debarment is performed and documented for all contracts, including price agreements.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The agency agrees with the audit finding.

OMD will implement the following control: Procurement and Contract Specialists will conduct EPLS checks for all procurements, inclusive of those on State Price Agreements (PA), and place records of search results in applicable contract files. This new process will ensure federal funds are paid only to eligible vendors.

Anticipated Completion Date: March 15, 2013

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12-38 Oregon Employment Department
Overpayments to Claimants

Federal Awarding Agency: U.S. Department of Labor
Program Title and CFDA Number: Unemployment Insurance Program (17.225)
Federal Award Numbers and Year: UI-22333-12-55-A-41; 2012,
UI-19604-10-55-A-41; 2011
Compliance Requirement: Eligibility
Type of Finding: Significant Deficiency, Noncompliance
Questioned Costs: \$264,000

Federal regulations [CFR 20 §604, §615] establish guidelines for the Unemployment Insurance program, which provides benefits to unemployed workers during periods of involuntary unemployment. The guidelines specify which benefit program a claimant is eligible to receive benefits from. The department is responsible for ensuring adequate controls are in place to ensure compliance with applicable federal laws and regulations.

During our fiscal year 2011 testing we identified instances where claimants were overpaid; refer to the prior year finding below for additional information. During our fiscal year 2012 testing we identified similar instances of overpayments as indicated below.

- For 300 claimants, manual adjustments to the claim resulted in duplicate payments to the claimants for the same benefit week. Although the department had identified these duplicate payments, the department had not begun procedures to process the overpayments. The total questioned costs were approximately \$226,000.
- For 64 claimants, adjustments to the claim resulted in duplicate payments. The department had not identified these duplicate payments, resulting in total questioned costs of approximately \$38,000.

We recommend department management continue to work to establish adequate processes to prevent, identify, and timely process overpayments that occur.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The department agrees with the finding.

All overpayments listed in this finding have been established. We have created weekly automated processes to help detect and prevent these types of issues from occurring in the future. We have an "auto stop" process that does not permit a week to be paid more than one time without being overridden. Erroneous overrides by staff led to the identified overpayments. We have the ability to identify responsible staff and have followed-up with the responsible staff to mitigate future occurrences.

Anticipated Completion Date: February 22, 2013

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**12-39 Oregon Employment Department
EUC Benefit Payment Adjustments**

Federal Awarding Agency: U.S. Department of Labor
Program Title and CFDA Number: Unemployment Insurance Program (17.225)
Federal Award Numbers and Year: UI-22333-12-55-A-41; 2012,
UI-19604-10-55-A-41; 2011
Compliance Requirement: Special Tests and Provisions
Type of Finding: Significant Deficiency, Noncompliance
Questioned Costs: \$3,523

Federal regulation [Pub L. No 110-252] requires each state to adjust a claimant's weekly unemployment benefit payment to account for earnings and other applicable deductions. We analyzed state fiscal year 2012 federal extended unemployment compensation (EUC) benefit payments made to claimants and identified the following instances where the benefit payment was not appropriately reduced.

- A federal change occurred in 2010, which the department misunderstood and thought that claimants participating in the Trade Readjustment Allowance (TRA) program could work in excess of 40 hours in a week without having their weekly benefit payment reduced. For fiscal year 2012, five claimants were overpaid approximately \$3,300.
- For 11 out of 40 claimants reviewed, the department made manual adjustments that resulted in incorrect payment amounts. The total questioned costs were \$223 with likely questioned costs of approximately \$19,000.

We recommend department management ensure processes are adequate to ensure compliance with federal rules. We also recommend that department management work to establish methods to reduce and timely identify manual adjustment errors.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The department agrees with the finding.

All claimants receiving overpayment when they worked in excess of 40 hours a week have been identified and the non-monetary decisions issued informing claimants of overpayment. The Overpayment Unit is in the process of issuing the overpayment decisions. Anticipated completion date: April 30, 2013.

All of the adjustment check errors identified during the audit have been processed by the Overpayment Unit. Staff responsible for issuing adjustment checks will receive refresher training that includes appropriate use of the Check Calculator reference sheets. We are also creating a daily report to notify us if the sum of the partial payment and the adjustment payment does not equal the weekly benefit amount. Training will be completed by March 30, 2013; the daily report will be ready for use on or before June 30, 2013.

Anticipated Completion Date: June 30, 2013

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12-40 Oregon Employment Department
Payroll Overpayments

Federal Awarding Agency: U.S. Department of Labor
Program Title and CFDA Number: Unemployment Insurance Program (17.225)
Federal Award Numbers and Year: UI-22333-12-55-A-41; 2012,
UI-19604-10-55-A-41; 2011
Compliance Requirement: Activities Allowed or Unallowed; Allowable
Costs/Cost Principles
Type of Finding: Significant Deficiency, Noncompliance
Questioned Costs: \$225

According to OMB Circular A-87, payroll is an allowable cost if the efforts support the program. During testing of payroll documents, we noted that time recorded on an employee's time sheet did not agree to time recorded in the state's payroll system. Department payroll staff had manually changed the time recorded in the system to add eight hours of holiday pay even though the employee was not eligible for holiday pay per the department's negotiated collective bargaining agreement.

We expanded our testing to other months during fiscal year 2012 where a holiday occurred and identified one other month in which holiday pay was inappropriately added for this employee. The total questioned costs for fiscal year 2012 were \$224.87 with likely questioned costs of approximately \$33,000.

We recommend department management ensure employee time reflected in the state's payroll system is accurate and adequately supported.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The department agrees with the finding.

The Payroll office will utilize the agency generated Holiday Error report and the DAS OSPS generated Exception report to ensure compliance with statewide payroll policies and procedures.

Anticipated Completion Date: March 8, 2013

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Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2012**

**12-41 Oregon Employment Department
Inaccurate Cost Allocation Process**

Federal Awarding Agency: U.S. Department of Labor
Program Title and CFDA Number: Unemployment Insurance Program (17.225)
Federal Award Numbers and Year: UI-22333-12-55-A-41; 2012,
UI-19604-10-55-A-41; 2011
Compliance Requirement: Allowable Costs/Cost Principles
Type of Finding: Significant Deficiency

The department has a negotiated indirect cost rate agreement with the U.S. Department of Labor and utilizes a cost allocation process to allocate costs to the Unemployment Insurance Program.

Allocated costs consist of central charges, which are those that benefit the agency as a whole, and costs that benefit only a few programs. The costs are allocated based upon specific coding and allocation percentages calculated within the state's accounting system. During testing, we identified that some costs were allocated to the Unemployment Insurance Program differently than outlined in the cost allocation process due to manual coding errors. Department staff were unaware of the errors and their impact on the allocation process. Although these coding errors did not result in material non-compliance, the potential exists for errors to go undetected and for misallocation of costs to occur.

We recommend department management ensure that the cost allocation process is functioning as intended.

MANAGEMENT RESPONSE AND CORRECTIVE ACTION PLAN:

The department agrees with the finding.

Financial services has coordinated with the agency's payroll department to establish new accounting and payroll labor cost codes to ensure payroll costs are coded in a manner consistent with the intent of the cost allocation process.

Anticipated Completion Date: March 1, 2013

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, 2011. It also includes the current status reported by the department of all financial audit findings from fiscal year ended June 30, 2010 that were uncorrected at June 30, 2011.

- Finding 11-01: **Oregon Department of Human Services**
Lack of Controls over Financial Reporting of Supplemental
Nutritional Assistance Program Revenues and Expenditures
Material Weakness
- Recommendation: Department management develop controls to ensure all Supplemental Nutritional Assistance Program federal revenues are recorded and year-end financial statement adjustments to expenditures are appropriate.
- Status: Corrective action was taken.
-
- Finding 11-02: **Oregon Department of Human Services**
Lack of Assurance over Accuracy of Pharmacy Reimbursement
Rates in MMIS
- Recommendation: Department management verify that the initial upload of the pharmacy rates in MMIS are complete and accurate.
- Status: Corrective action was taken.
-
- Finding 11-03: **Oregon Department of Human Services**
Balance Transfers Misstate Fiscal Year 2011 Expenditures
- Recommendation: Department management develop procedures to ensure that balance transfers pertaining to prior fiscal years are properly recorded and do not misstate current year fund balances.
- Status: Partial corrective action was taken. The agency response is as follows:
- OFS will continue to provide training opportunities to program and internal staff on the importance of thorough documentation and understanding correct period recognition of balance transfers that relate to prior periods. The Statewide Financial Reporting unit has updated the year-end task list to include a review of balance transfers that were entered during the accrual period that effect prior periods. In order to establish criteria for properly recording balance transfers(BT's) pertaining to prior periods, the State Financial

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Reporting(SFR) unit has researched guidance contained in Generally Accepted Accounting Principles, OAM , and has consulted with DAS. This criterion for properly reporting adjustments of prior period activity was documented, and presented to Shared Services management and Secretary of State Audits. Because prior period adjustment consideration often requires complex analysis, accounting staff were notified (through the LDMS process) to send BT's relating to prior periods to SFR unit for prior period adjustment consideration. SFR unit reviews, discusses the BT's with accounting staff, and educates staff on correct accounting treatment. If a BT is qualified for a prior period adjustment, SFR unit then enters the prior period adjustment to SFMA referencing the BT doc. To further educate staff; at each state fiscal year end, SFR unit sends a training document (with its year end transmittal) and instructions to staff to send their BT's relating to prior periods to SFR unit for prior period adjustment consideration.

Finding 11-04: **Department of Administrative Services**
Method for Replacing Building Components Should be Improved

Recommendation: Department management determine how much of the current Buildings and Building Improvements account and its related depreciation continues to be in the accounting records for assets that are no longer in use, and appropriately adjust those accounts to reflect the correct balances. We also recommend that going forward, department management use one of the approved methods in the Oregon Accounting Manual when replacing building components.

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

DAS Business Support Services worked with DAS Enterprise Asset Management (EAM) to determine assets or portions of assets that had been replaced or were no longer in use. Prior period entries were made in March through June 2012 for approximately \$1.7 million. The procedure has been revised and EAM staff now determine the value of the asset that have been replaced or are no longer in use. Business Support Services staff make the appropriate entries at the time.

Finding 11-05: **Oregon Department of Revenue**
Unrecorded Financial Transactions
Material Weakness

Recommendation: Department management develop and implement effective monitoring procedures to ensure all accounting transactions are

entered in the state accounting system for financial reporting purposes.

Status: Corrective action was taken.

Finding 11-06: **Oregon Department of Revenue**
Cash Reconciliations Not Performed
Material Weakness

Recommendation: Department management comply with state policy and ensure the cash accounts in its subsidiary system are routinely reconciled to the state accounting system and to the Oregon State Treasury accounts.

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

Department of Revenue (DOR) staff worked diligently to bring current all reconciliations, but two Treasury account reconciliations (Suspense account 15002& 15003) are still pending. Reconciliation is between DOR refund register and Treasury account activity. Those suspense accounts hold money for payment of issued refunds and ensure banking processes withdraw the correct amount of money when refunds are presented for payment. Actual issuance of refunds has been properly recorded in SFMS. DOR is making changes to these procedures and reformatting worksheets with the intent of improving accuracy and timeliness of future reconciliations.

Finding 11-07: **Oregon Department of Revenue**
Strengthen Knowledge, Skills, and Abilities
Material Weakness

Recommendation: Department management ensure accounting staff have the requisite knowledge and skills to perform their assigned duties and ensure all accounting transactions result in accurate financial reporting.

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

DOR provided training for finance staff. In addition, DOR benefitted from having staff who had gained experience from the prior year. SOS Audits found errors in the reporting of Cigarette tax receivables and revenues to the incorrect GAAP Fund. DOR is making changes to Cigarette Tax reporting procedures and correcting worksheets to improve accuracy of receivables and revenue. We have provided, and will continue to provide, training and benefit from increased experience in the coming year.

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Finding 11-08: **Oregon Military Department**
Improve Controls Over SEFA Reporting

Recommendation: Department management ensure their federal expenditure data is complete and accurate for SEFA reporting.

Status: Corrective action was taken.

Finding 11-09: **Public Employees Retirement System**
Internal Control Over Financial Reporting and Compliance –
Standard Retiree Health Insurance Account
Material Weakness

Recommendation: The System establish internal controls or evaluate the related third-party administrator's internal controls over the processing and recording of SRHIA fund transactions.

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

PERS Standard Retiree Health Insurance Account is reported as an enterprise fund in accordance with generally accepted accounting standards.

PERS internal auditors completed a review of the health insurance program and presented their report to the PERS Board in March 2012. During the year PERS requested and received advice from the Department of Justice regarding the legality and appropriateness of establishing reserves held by carriers. Management is currently determining the most effective method of redirecting to the State Treasurer resources held by the third party administrator for SRHIA. Additionally, PERS contracted with a certified actuary specialized in health insurance reserves to determine the optimal level of reserves and the use of any surplus.

When PERS solicits health insurance program third party administrative services in 2013 a report on controls in accordance with SSAE No. 16 will be required as part of the contract.

Finding 11-10: **Public Employees Retirement System**
Internal Control Over Financial Reporting – New Accounting
Guidance

Recommendation: The System establish a process for identifying and properly accounting for new or unique transactions. The process should include formal documentation of the issue, pertinent background

information, relevant legal and/or accounting guidance and the conclusions reached. The documentation should be prepared by personnel with sufficient experience and reviewed by appropriate management personnel. Formal documentation will reduce staff and audit inefficiencies and ensure that transactions are properly and consistently reported in the financial statements.

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

In accordance with Oregon Revised Statute 293.716 the Oregon State Treasury (OST) is the investment officer for all state of Oregon agencies, including PERS. OST is developing a formal process for the implementation of new GASB guidance and expects to complete this project for fiscal 2013 reporting.

Internally, PERS staff has:

- reviewed new GASB standards and determined their applicability to the System;
- coordinated the timing and implementation of new rules and standards with the Department of Administrative Statewide Accounting and Reporting Section;
- met with OST staff to review fiscal year reporting processes;
- attended GFOA GAAP update training sessions;
- reviewed GASB implementation guides and supplements.

Finding 11-11: **Public Employees Retirement System**
Internal Control Over Financial Reporting – Account Reconciliation

Recommendation: Accounting tasks such as monthly reconciliations play a key role in proving the accuracy of accounting data and information included in the financial statements. Therefore, we suggest that management employ the following processes:

- Establish more effective review and reconciliation policies and procedures as a customary part of the accounting process.
- Perform monthly or quarterly reconciliations between OST, the custodian bank, external investment managers and the investment consultant's records. Also establish a formal oversight function for the tasks completed by the investment consultants.
- Because the appraised value is one of the key components in determining the System's net asset value in real estate partnerships, a formal process should be established to verify that

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appraised values are properly reflected in the partner's financial statements. For real estate partnerships that were not appraised as of the System's fiscal year-end, appropriate personnel should review the partnerships' June 30 financial information to ensure significant changes in fair value are properly reflected in the partnerships' June 30 financial statements.

- Reconcile subsidiary ledgers to the general ledger to ensure the accuracy of financial information and minimize the risk of misstatement or misappropriation. Management should establish a policy, whereby all subsidiary ledgers are reconciled to the general ledger on a monthly basis. In addition, appropriate management-level personnel should review the reconciliations for accuracy and document evidence of their review for audit purposes.
- Any variances identified in the reconciliations should be investigated and resolved as soon as possible.

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

During fiscal year 2012 Oregon State Treasury has reviewed investment managers' June 30th data for private equity, real estate and opportunity investments. As part of their financial reporting redesign project, expected to be completed by June 30, 2013, OST staff will work to improve their investment reconciliation process.

The Oregon Retirement Information On-line Network was not designed to report account balances except at the individual level. PERS financial reporting section staff is working on reconciling the System's general ledger to Individual Account Program third party administrator records, and expects to identify all unresolved variances by June 30, 2013.

During fiscal year 2012 PERS staff developed and implemented a method for reconciling daily and monthly pension roll activity to the general ledger.

Finding 11-12: **Oregon Parks and Recreation Department Methodology for Accruing Special Payment Expenditures Could Be Strengthened**

Recommendation: Department management consider analyzing historical data for payment trends and applying any other known factors that could assist them in developing an accrual methodology that more closely

estimates only those expenditures reasonably expected within 90-days of fiscal year end.

Status: Corrective action was taken.

Finding 11-13: **Oregon Department of Fish and Wildlife**
Lack of Controls Resulted in Overcharging of Certain Fees

Recommendation: Management review the fee rates within the POS system to ensure all fees are compliant with statute. We further recommend that management establish an ongoing monitoring process to ensure continued compliance.

Status: Corrective action was taken.

Finding 11-14: **Oregon Department of Fish and Wildlife**
Methodology for Accruing Long-term Federal Revenue Receivables Could Be Strengthened

Recommendation: Management strengthen its methodology for accruing long-term federal revenue receivables. Specifically, we recommend management review the process for setting up and tracking awards in its PIE system, and modify its methodology to reflect delays inherent within the process.

Status: No corrective action taken. The agency response is as follows:

The department will review and strengthen its methodology for accruing long-term federal revenue receivables. Specifically, the department will modify its methodology to reflect historical delays in its federal revenue reimbursement. In addition, the department is in the process of updating its billing system to increase the effectiveness and efficiency of collecting its federal revenue reimbursements and the department will monitor its federal revenue receivables more closely.

Finding 10-02: **Oregon Department of Revenue**
Taxes Receivable – Year End Financial Reporting Misstatements
Material Weakness

Recommendation: Department management perform effective reviews over the year-end calculations of the taxes receivable estimates to ensure accrual calculations are accurate.

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Status: Corrective action was taken.

Finding 10-03: **Oregon Department of Revenue**
Controls for Recording Accounting Transactions Need
Improvement
Material Weakness

Recommendation: Department management ensure accounting staff have the requisite knowledge and skills to perform their assigned duties and ensure accounting transactions are accurately recorded to the proper accounts.

Status: Corrective action was taken.

Finding 10-09: **Oregon State Treasury**
Strengthen Internal Controls over Financial Reporting

Recommendation: Treasury management strengthen internal controls over its financial reporting process to ensure that Treasury provides state agencies investment balances and disclosures that are fairly stated in accordance with generally accepted accounting principles. We also recommend that management improve the efficiency and effectiveness of its financial reporting process over information received from the custodian bank.

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

Agency Response: The Oregon State Treasury (OST) initiated a project in 2011 to redesign financial reporting processes to standardize the work performed and ensure that investment balances and financial disclosures are fairly presented in conformity with generally accepted accounting principles. This redesign includes the development of a formal process for the implementation of new Government Accounting Standards Board (GASB) guidance, as this area was targeted for improvement during project planning.

Due to resource constraints this project was delayed in 2011. Following a reallocation of staff resources in early 2012, OST now expects to make significant progress toward project goals during calendar year 2012 with the ultimate goal of fully implementing a new financial reporting process for fiscal year 2013 reporting.

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, 2011. It also includes the current status reported by the department of all federal audit findings from fiscal year ended June 30, 2010 that were uncorrected at June 30, 2011.

Finding 11-15: **Oregon Department of Human Services**
Medicaid Payments Not Sufficiently Supported
Medicaid Cluster (93.720, 73.777, 73.778)
Allowable Costs, Eligibility
Significant Deficiency, Material Noncompliance
Questioned Costs: \$9,145; \$1,268 (ARRA)

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:

One of the missing applications was for an Adoption Assistance case that began in 2002. Due to prior audit findings for Title IV-E in late 2009, the department instituted a process where the Adoptions Assistance Unit reviews the applications to ensure all documentation which supports the eligibility determination (Title XIX or Title IV-E) is attached. Although this process was not administered retroactively, due to the volume of cases and the lack of resources, cases moving forward should have appropriate documentation.

Upon further review of the biological case file, the Federal Advocacy & Integrity Analyst determined the child's initial Title IV-E Eligibility was denied in error. She obtained the necessary information to support Title IV-E Eligibility while in foster care; therefore the child is eligible for Title IV-E Adoption Assistance. Title IV-E Adoption Assistance was opened with a retroactive effective date of June 1, 2010. Since the child is now eligible for Title IV-E Adoption Assistance they are now categorically eligible for Title XIX and no adjustment to Title XIX reimbursement is necessary.

The second missing application was used to apply for Self-Sufficiency Program benefits. The application was initially processed by a case worker who determined Supplemental Nutrition Assistance Program (SNAP) eligibility. The same application was used by a different case worker to determine Medicaid eligibility. This application was subsequently located.

Self-Sufficiency took the following steps to address the case transfer issue identified in this finding. An Informational Transmittal was sent

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to staff on May 15, 2012. An article on the subject was published in the May 2012 "On-Target" newsletter. The Family Services Manual, Multiple Program Worker Guide, MP-21 Case File Maintenance and Transfer was revised to include information on case file maintenance. And finally, the Field Business Procedures Manual, Case Files chapter has been revised to include information on case file maintenance.

Since the file was found for the Self-Sufficiency case and the Adoption Assistance case was found categorically eligible, no question costs were identified.

DHS will review the case with undocumented income verification and reimburse CMS any federal funds as appropriate based on this review. The department addressed documentation requirements in the newsletter to field staff and will address them at an Area Agencies on Aging (AAA) / Aging and People with Disabilities (APD) Field Managers meeting.

DHS also researched the questioned costs for both of the cases missing the private health care information. It was determined that no costs required reimbursement to CMS.

DHS will review the case with the private dental insurance and reimburse CMS any federal funds as appropriate based on this review. The department will provide the case information to the Health Insurance Group (HIG) for entry into MMIS. The department also addressed reviewing applications for insurance policy disclosure and the requirement to send the information to HIG in a newsletter to field staff and will address these issues at an AAA/APD Field Managers meeting.

Finding 11-16: **Oregon Department of Human Services**
Medicare Part B Buy-In Reimbursement Incorrectly Calculated
Medicaid Cluster (93.720, 73.777, 73.778)
Allowable Costs
Significant Deficiency, Material Noncompliance
Questioned Cost: \$165,292

Recommendation: Department management implement controls to ensure correct rates are used when calculating the Medicare Part B buy-ins and reimburse the federal agency for the overdrawn ARRA funds.

Status: Corrective action was taken.

Finding 11-17: **Oregon Department of Human Services**
Required Disclosures Missing From Provider Agreements
Medicaid Cluster (93.720; 93.777; 93.778)
Special Tests and Provisions
Significant Deficiency, Noncompliance

Recommendation: Department management use the standardized contract language and ensure contractors include the standardized contract language with subcontractors to ensure compliance with federal regulations.

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

Beginning in May 2011, the contract used in the renewal process for Child and Adult Foster Home providers was replaced by the Foster Home Medicaid Provider Enrollment Agreement (SDS0738). This agreement includes the federal and state disclosure requirements. These new agreements will be in place for all Foster Home Providers (child and adult) by August 31, 2012.

The department's contract and Intergovernmental Agreements (IGA) include standardized language with regards to compliance with federal regulations (exhibit G for the 2009-2011 contract period and exhibit F for the 2011-2013 contract period). The IGA or contract requires that exhibit F is attached to any sub-contract. The department will include review for this attachment with sub-contracts during field reviews with Community Developmental Disabilities Programs and Adult Support Services Brokerages. This updated process began with the field reviews scheduled in April 2012.

Finding 11-18: **Oregon Department of Human Services**
Suspension and Debarment - Lacking Documentation of Review
Medicaid Cluster (93.720, 93.777, 93.778)
Children's Health Insurance Program (93.767)
Temporary Assistance for Needy Families (93.558, 93.714)
Vocational Rehabilitation Cluster (84.126, 84.390)
Procurement, Suspension, and Debarment
Significant Deficiency, Noncompliance

Recommendation: Department management ensure the review for suspension and debarment is documented in accordance with department policy.

Status: Corrective action was taken.

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- Finding 11-19: **Oregon Department of Human Services**
Cost Allocation Statistics Incorrectly Calculated
Medicaid Cluster (93.720, 93.777, 93.778)
Children’s Health Insurance Program (93.767)
Temporary Assistance for Needy Families (93.558, 93.714)
Vocational Rehabilitation Cluster (84.126, 84.390)
Allowable Costs
Significant Deficiency
- Recommendation: Department management ensure adequate review of the various calculations of the cost pool statistics is performed.
- Status: Partial corrective action was taken. The agency response is as follows:
- A portion of the cost allocation process has been performed in Excel spreadsheets that required some manual entry of statistics each month. In September 2010, the previous month’s data had not been removed prior to processing the new data. As a result, the statistics became a blended two-month average and were not calculated in accordance with the cost allocation plan. The review process in place did not and would not have picked up this error. The Office of Financial Services has analyzed the impact of the error and made any necessary adjustments.
- The Office of Financial Services implemented a new cost allocation model in July 2011, which now only relies on one remaining spreadsheet that needs to be automated. The manual intervention of the remaining spreadsheet is to be eliminated by September 2012. The current model in use has eliminated the possibility of this human error happening again.
- The automation of the last remaining spreadsheet is complete and currently in testing. It is expected to be put into production beginning February 1, 2013.
- Finding 11-20: **Oregon Housing and Community Services Department**
Annual Report on Households Assisted by LIHEAP
Low-Income Home Energy Assistance (93.568)
Reporting
Significant Deficiency, Noncompliance
- Recommendation: Department management ensure the Report on Households Assisted by LIHEAP is submitted with accurate numbers and that the amounts agree to the supporting documentation.
- Status: Corrective action was taken.

Finding 11-21:	<p>Oregon Housing and Community Services Department <u>LIHEAP Program Monitoring</u> Low-Income Home Energy Assistance (93.568) Subrecipient Monitoring Significant Deficiency, Noncompliance</p>
Recommendation:	<p>Department management comply with the Master Grant Agreement and ensure monitoring results are communicated to subrecipients within 60 days of the monitoring review, particularly when the review contains issues that could result in noncompliance with federal requirements.</p>
Status:	<p>No corrective action was taken. The agency response is as follows:</p> <p>The agency did not perform LIHEAP program monitoring during FY 2012. In February 2012, the agency underwent a functional realignment that allows for program monitoring as required by the LIHEAP program. However, with only four months remaining in the fiscal year, program monitoring under the new business model did not occur. Therefore, timely communication from program monitoring would not have happened.</p>
Finding 11-22:	<p>Oregon Employment Department <u>Overpayments to Claimants</u> Unemployment Insurance Program (17.225) Eligibility Significant Deficiency, Noncompliance Questioned Cost: \$5,939,469; \$367,125 ARRA</p>
Recommendation:	<p>Department management establish adequate processes to prevent overpayments and to timely recoup overpayments that occur. We also recommend that department management correct the system issue resulting in claimants being paid in excess of the maximum benefit amount and ensure that future system modifications are working as intended. We further recommend that department management ensure that manual system modifications and/or adjustments retain payment history.</p>
Status:	<p>Partial corrective action was taken. The agency response is as follows:</p> <ul style="list-style-type: none">• Corrective action for those cases in which duplicate payments resulted from manual adjustments made to ensure continuity of payment involved flagging and sending the cases to the responsible work units. The work units are in the process of establishing overpayments.

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- Corrective action involving the overpayments resulting from system changes involves a programmed "stop" placed on all claims made against a paid week. The stop will remain in place until reviewed and inactivated. A mandatory comment is required when the line flag is inactivated and a report including identification of staff who posted the duplicate payment will be sent to supervisors for review and follow-up. We expect to have these completed in the 1st Quarter of 2013.
- Corrective action concerning claimants who received benefits in excess of their maximum weekly benefit amount due to system error initially involved establishing overpayments for the 30 claimants. Subsequently, the system error was corrected. In addition, Benefit Payment Control (BPC) management is in the process of developing a Business Intelligence (BI) system report to identify claimants receiving benefits in excess of their maximum weekly benefit amount (for any program). This will allow for the timely establishment of overpayments when required. The reports have been completed and were in use. Due to changes in the computing environment, however, we have been unable to use those reports since September 2012. We are in the process of resolving the issues so we can resume using those reports. Because we do not have a date certain when those reports will again be fully functional, we are developing equivalent reports using other technical tools. We expect to have these completed in the 1st Quarter of 2013.

All overpayments have been established, the system error was corrected in March 2012. BPC management is in the process of developing the BI tool with an anticipated completion date of 1st Quarter 2013. The reports have been completed and were in use. Due to changes in the computing environment, however, we have been unable to use those reports since September 2012. We are in the process of resolving the issues so we can resume using those reports. Because we do not have a date certain when those reports will again be fully functional, we are developing equivalent reports using other technical tools. We expect to have these completed in the 1st quarter of 2013.

- Corrective action concerning the 6 claimants overpaid when their claims were reopened after staff manually zeroed their records, began with establishing overpayments for the 6 individuals involved. The UI system was modified by IT to prevent future occurrences. In addition, the Benefit Payment Control (BPC) report noted above (corrective action concerning zero-out error) will allow for the timely establishment of overpayments when required. We expect to have these completed in the 1st Quarter of 2013.

Finding 11-23: **Oregon Employment Department**
Inaccurate or Incomplete Reporting
Unemployment Insurance Program (17.225)
Reporting
Significant Deficiency, Noncompliance

Recommendation: Department management ensure reported amounts are complete and accurate and that corrected reports are submitted as necessary.

Status: Corrective action was taken.

Finding 11-24: **Oregon Employment Department**
Controls Over the Federal Draw Process Should be Consistently
Followed
Unemployment Insurance Program (17.225)
Cash Management
Significant Deficiency, Noncompliance

Recommendation: Department management ensure established control procedures are followed.

Status: Corrective action was taken.

Finding 11-25: **Oregon Department of Human Services**
Significant Deficiency in Internal Control for Inadequate
Monitoring of Segregation of Duties for SNAP System Access
Supplemental Nutrition Assistance Program (SNAP) Cluster
(10.551, 10.651)
Significant Deficiency
Questioned Cost: \$3,430

Recommendation: The department remove conflicting access rights where it can. In those instances where the conflict remains, the Department should develop and implement a detective control to specifically address those instances.

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

The department is in the process of implementing appropriate controls to ensure that conflicting access rights are removed where they can be and there is a detective control in place to specifically address those instances.

DHS has developed expectations that field managers review the monthly Resource Access Control Facility (RACF) report for

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conflicting access of employees. To assist in this review a cheat sheet for managers has been developed and distributed. DHS has removed access to perform any update capabilities from non-paid employees, i.e., volunteers. DHS has also developed and distributes monthly a Conflicting Access report. The report identifies employees who may have taken action using conflicting access on individual accounts for further review. These actions will be completed by June 13, 2013.

Finding 10-11: **Oregon Department of Human Services**
Automatic Data Process
Medicaid Cluster (93.777; 93.778)
Special Tests and Provisions
Material Weakness, Material Noncompliance

Recommendation: Management ensure the required ADP risk analysis and system security reviews are conducted of the new Medicaid Management Information System.

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

Agency Response: The Information Security and Privacy Office (ISPO) has been working with HP and MMIS to conduct an application vulnerability assessment in August 2012. The assessment will take several days due to the large number of servers and coordination with HP. In addition, the ISPO is working toward developing and implementing a formalized Risk Management Framework that will include development of regularly scheduled risk assessments and security reviews. It is anticipated that this work will be completed late June 2013.

Finding 10-12: **Oregon Department of Human Services**
Incorrect Eligibility Determinations
Medicaid Cluster (93.777; 93.778)
Eligibility
Significant Deficiency, Material Noncompliance
Questioned Costs - \$639

Recommendation: Department management strengthen controls over the eligibility process to ensure that eligibility redeterminations are performed timely and income determinations are accurate.

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

Agency Response: The OR-Kids system was implemented on August 29, 2011. While the OR-Kids system does maintain an electronic copy of the Title XIX determination, there is not adequate

reporting functionality to monitor that eligibility determinations are being completed timely and accurately. This should be achieved by June 30, 2013.

The OR-Kids system has not been accepted; however, Oregon and the SACWIS vendor reached a Mutual Termination Agreement that ended the vendor's responsibility for the system on January 3, 2013. Oregon has now assumed responsibility for all operations and maintenance of OR-Kids. All eligibility, TANF, Title IV-E and Title XIX, have been significantly impacted by the issues mentioned above.

Also impacted by the implementation of the OR-Kids system is the ability to complete adequate queries of the data maintained in OR-Kids. In June 2012, we began working with the Office of Information Services and the Office of Business Intelligence to design reports for Central and Field Offices use. An Eligibility Report is still in the design stages and is proposed to be available in June 2013. The Eligibility Report will be the mechanism by which the Federal Revenue Specialists will track their workload including Title XIX eligibility.

Finding 10-13: **Oregon Department of Human Services**
System coding issues
Temporary Assistance for Needy Families Cluster (93.558; 93.714)
Eligibility
Material Weakness, Material Noncompliance
Questioned Costs - \$1,397

Recommendation: Department management identify and correct system coding for all services for which the system is not considering eligibility. Once all service and coding issues have been corrected, department management should identify and reimburse the federal agency the total amount of TANF funds spent on behalf of ineligible clients for these services starting in fiscal year 2009.

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

Agency Response: The OR-Kids system was implemented on August 29, 2011. The OR-Kids system was not accepted; however, Oregon and the SACWIS vendor reached a Mutual Termination Agreement that ended the vendor's responsibility for the system on January 3, 2013. Oregon has now assumed responsibility for all operations and maintenance of OR-Kids. All eligibility, TANF, Title IV-E and Title XIX, have been significantly impacted by the issues mentioned above.

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Also impacted by the implementation of the OR-Kids system is the ability to complete adequate queries of the data maintained in OR-Kids. In June 2012, we began working with the Office of Information Services to design reports for Central and Field Offices to use. An Eligibility Report is still in the design stages and is proposed to be available by June 30, 2013. The Eligibility Report will be the mechanism by which the Federal Revenue Specialists will track all their workload including TANF eligibility determinations.

Due to the issues described above and the estimated schedule for accepting the OR-Kids system, the federal compliance unit will be completing the analysis of prior payments and complete a manual adjustment by June 30, 2013.

Finding 10-15: **Oregon Department of Human Services**
ACF-199 & ACF-209 Data Reports – Incomplete or Inaccurate data
Temporary Assistance for Needy Families Cluster (93.558;
93.714)
Reporting
Significant Deficiency, Noncompliance

Recommendation: Department management ensure that 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:

Agency Response: On May 16th, 2011, the Child Welfare SFMA cross walk code file was updated to include 103 additional codes identifying child welfare cases paid with TANF funding that were previously left out of our reporting. As a result, the ACF-199 and ACF-209 for the 1st quarter (ending Dec. 2010) were re-transmitted on June 28, 2011 and included over 500 additional cases per month. Since that date, we have not transmitted any Child Welfare TANF funded cases. The OR-Kids system was implemented on August 29, 2011. The OR-Kids system was not accepted; however, Oregon and the SACWIS vendor reached a Mutual Termination Agreement that ended the vendor's responsibility for the system on January 3, 2013. Oregon has now assumed responsibility for all operations and maintenance of OR-Kids. All eligibility for TANF, Title IV-E and title XIX, have been significantly impacted by the issues mentioned above. We are unable to complete queries of data maintained in OR-Kids. A new eligibility report is still in design. Due to this issue we hope to have the report completed and ready to transmit soon. We expect this may take until June 30, 2013.

We have corrected the previously identified coding problem with the JOBS Plus cases. The PTF cases problems were also solved, although PTF cases were discontinued in March 2012.

In addition, although our reports were correctly reflecting our policies related to disability and domestic violence cases being excluded from mandatory participation and thus excluded from the participation reports; we agree that in cases where these clients are voluntarily participating in work activities, we could be including those cases. We made coding changes to also begin bringing those cases into the reports. The cases were retransmitted in June 2012.

Finding 10-19: **Oregon Housing and Community Services Department**
Lack of Fiscal Monitoring of Subrecipients' Cash Draw Downs
Weatherization Assistance for Low-Income Persons (81.042)
Low-Income Home Energy Assistance (93.568)
Community Services Block Grant (93.569; 93.710)
Subrecipient Monitoring
Significant Deficiency, Material Noncompliance

Recommendation: Department management ensure monitoring of subrecipient requests for cash draw downs is performed in compliance with federal requirements.

Status: Corrective action was taken.

Finding 10-20: **Oregon Housing and Community Services Department**
Subrecipient Monitoring – A-133 reviews
Weatherization Assistance for Low-Income Persons (81.042)
Low-Income Home Energy Assistance (93.568)
Community Services Block Grant (93.569; 93.710)
Subrecipient Monitoring
Significant Deficiency, Material Noncompliance

Recommendation: The department ensure all A-133 audits are adequately reviewed and the proper follow-up is performed.

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

The agency took partial corrective action to address the errors noted in FY 10 and FY 11. The agency provided additional training and technical assistance to staff responsible for A-133 audits. Procedural documentation now reflects generally accepted accounting principles and the state and federal requirements for A-133 audits. Additionally, the agency augmented the process by engaging an outside resource to

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assist in completing the A-133 reviews and continue to provide training and technical assistance to staff further contributing to process improvement. The agency realignment affected this process, too. The timing of the change late in FY 2012 had not yet produced the intended outcome of improvement to the subrecipient monitoring A-133 reviews.

Finding 10-26: **Oregon Department of Human Services**
Inadequate Monitoring of Segregation of Duties for SNAP System Access
Supplemental Nutrition Assistance Program (SNAP) Cluster
(10.551; 10.561)
Significant Deficiency

Recommendation: The department remove conflicting access rights where it can. In those instances where the conflict remains, DHS should develop and implement a detective control to specifically address those instances.

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

Agency Response: The Resource Access Control Facility (RACF) report is distributed monthly to the CAF Field Business Experts and Self-Sufficiency Office Managers, as well as, the APD Field Offices. The RACF report identifies employees within a branch office and their respective computer access rights. In addition, a two-page cheat sheet has been developed and distributed to Business Experts and SSP Office managers to assist in reading the report and accurately identifying those employees with conflicting access.

In addition, an ad-hoc monitoring report has been created. This report, finalized in October 2011, is distributed monthly and is used to identify potential SSP and APD employees who performed conflicting access functions and replaces the previous manual compensating controls process. These actions will be completed by June 30, 2013.

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

MANAGEMENT LETTER: **State Data Center Internal Control Review; Management Letter No. 107-2012-03-01**

MANAGEMENT LETTER DATE: March 2012

RESULTS IN BRIEF:

Managing the complex and extensive inventory of computer operating system platforms, networks, and associated enterprise security infrastructure at the SDC requires competent staff performing the day-to-day activities. In addition, managing these operations efficiently and cost effectively requires well designed and consistently applied controls.

Based on our audit work, we concluded the SDC provides an operating environment that ensures day-to-day processing occurs for hosted state agency computer applications. Specifically, the SDC physical environment was appropriately protected from environmental and man-made hazards, routine back-ups were taken for agency applications, and production jobs were appropriately monitored. Controls were also in place to ensure significant production problems were analyzed and resolved in a timely manner. However, we noted two important aspects of data center operations that could be improved. Details of these issues are included in the following findings:

Disaster recovery plans were not complete or fully tested

Restoring SDC operations after a disaster or other serious disruption would require significant advance planning and coordination between all affected parties. Best practices indicate data centers should mitigate the risks associated with serious disruptions in service by developing and periodically testing disaster recovery plans. These plans should be based on agreed-upon customer requirements and regularly updated to reflect changes to the computing environment.

Since 2010, SDC staff expended considerable time and effort to improve disaster recovery capabilities. For example, they performed six separate tests ranging from a tabletop exercise in 2010 to the restoration of a logical partition of the mainframe computer in February of 2011. These accomplishments were noteworthy, but more work is needed to ensure the SDC and its customers will be better prepared to cope with a disaster or other serious incident. Specific weaknesses needing additional work include:

- Detailed instructions to restore infrastructure were not complete. SDC staff indicated they had completed approximately 85% of this task.
- Timelines and priorities for restoring agency applications and data were not established.
- Disaster recovery roles, responsibilities and expectations were not fully defined.
- Infrastructure configurations were not well documented to ensure plans reflected the current or expected state.
- Not all critical disaster recovery processes were tested, including restoring agency applications.

Appendix A

Disaster recovery planning is a resource intensive task that historically has not been given priority when matched with projects having more immediate or certain payback. However, inordinate delays in restoring some computer systems after a disaster could severely impact state agencies' ability to provide mission critical services to Oregon citizens.

We recommend that SDC staff and management complete and test its disaster recovery plans. These efforts should ensure detailed restoration instructions are completed; realistic recovery timelines and priorities are established; recovery roles, responsibilities and expectation are defined; infrastructure configurations are documented and maintained; and all critical disaster recovery processes are tested.

Some media tapes were not properly controlled

IT control best practices indicate data management procedures should include effective management of the media library, including procedures to maintain an inventory of onsite media such as backup tapes. In addition, procedures should be in place for timely review and follow up on any discrepancies in the inventory.

The SDC tracks the location of tapes used in the backup process in an automated tape library system (ATL). This system documents whether tapes are located in the data center's tape drives or in off-site storage. During our audit, staff indicated they received a number of tapes for storage from agencies during the startup of the SDC. These tapes are stored in the tape room, but since they are not used in the backup rotation, they were not recorded in the ATL. We also noted that staff did not keep any other record of these tapes or reconcile ATL records to physical tapes stored in the tape room.

Maintaining an accurate and complete inventory of removable tapes is imperative for ensuring information stored on the media is safeguarded against unauthorized use, disclosure, modification, damage or loss.

We recommend the SDC maintain an accurate listing of all media tapes in its possession and in authorized offsite locations, and perform regular reviews and timely follow up on any discrepancies.

REPORT TITLE AND NUMBER: **Strategies to Better Address Federal Level of Effort Requirements; Report No. 2012-11**

REPORT DATE: April 2012

RESULTS IN BRIEF:

Oregon receives federal funding for many programs on the condition that the state maintains its previous levels of commitment to them. Level of Effort is a federal compliance requirement prohibiting states and other recipients from reducing their own spending when federal dollars are awarded. In fiscal year 2010, the United States had 60 programs with a Level of Effort requirement, with Oregon participating in 49 of them.

Level of Effort requirements have a substantial effect on the state's General Fund because the state uses these funds to meet the federal compliance regulations. For example, Oregon agency staff with the Temporary Assistance for Needy Families (TANF) program reported that their Level of Effort requirement in state fiscal year 2010 was over \$97 million, all of which came from the General Fund. With this state support, the program also received almost \$167 million from a direct federal award. Similarly, a General Fund commitment of \$768,000 to the Perkins Vocational Education Basic Grants to States program resulted in \$15 million in federal funds.

We found that the federal Level of Effort requirements are largely achieving their purpose of ensuring sustained state commitments to programs. Agency staff in Oregon indicate that Level of Effort requirements are taken into account when state spending decisions are made. There was also general agreement among state staff that Level of Effort requirements help secure continuation of funding for those particular programs and their recipients.

In carrying out those programs, Oregon agencies have generally complied with Level of Effort requirements. Only one of the programs audited by the Oregon Audits Division in fiscal year 2010 did not comply with Level of Effort requirements. However, in the 2011 regular session, the Oregon Legislative Assembly added an additional \$62.5 million of General Fund dollars to four programs in order for those programs to remain compliant with their federal Level of Effort requirements. This \$62.5 million was in addition to the General Fund dollars already budgeted for the programs that counted toward their Level of Effort.

We found considerable concern among Oregon agency staff regarding unclear federal requirements and inadequate federal guidance. In addition, the inflexible nature of the requirements generated various other concerns, especially for the future.

We also found opportunities for Oregon to better budget and manage Level of Effort programs. While agency staff indicate a need for more education about Level of Effort commitments, there is no budgetary information consistently gathered and reported regarding the committed state funds or related federal funds received.

Appendix A

A better understanding and communication of Level of Effort programs could increase the opportunity to count spending from other programs or even from other state agencies toward Level of Effort requirements, which could reduce General Fund dependencies.

Unclear federal guidance also complicates the administration of Level of Effort programs. Oregon agency staff reported inconsistent, inflexible, and sometimes unrealistic Level of Effort requirements. They indicated that Level of Effort guidance can be interpreted quite differently by different federal staff and the varying guidance is frustrating.

In some programs, the mandates discourage innovation and program efficiencies. For example, for some programs a one-time investment in a new management information system could raise the state's ongoing level of commitment into the future. Level of Effort can also be insensitive to changes in service populations, or short-term economic downturns that leave critical non-Level of Effort programs subject to greater reductions.

We recommend management at the Department of Administrative Services increase awareness and coordination of Level of Effort requirements during budgeting. We also recommend management at Oregon agencies subject to federal Level of Effort requirements take actions to increase awareness, identify potential savings in state spending, and ensure continued compliance with Level of Effort requirements. Lastly, we recommend federal reconsideration of current laws, regulations, and practices to identify opportunities to streamline regulations, improve guidance from federal agencies, encourage innovation and flexibility, and implement program efficiencies that save state and federal funds.

REPORT TITLE AND NUMBER: **Child Welfare Program: Strategies to Help Caseworkers Reunite More Families; Report No. 2012-12**

REPORT DATE: April 2012

RESULTS IN BRIEF:

From October 2009 through September 2010, the Department of Human Services' Child Welfare Program (Child Welfare) removed 4,736 children who were 19 years old or younger from their homes to ensure their safety. Reasons for removal were varied and included parental neglect, substance abuse, and physical and sexual abuse. These children were placed in foster care while caseworkers helped parents or primary caregivers resolve the safety issues. Through inhome support, education, and treatment, the program helps families provide a safe home for their children. The program operates out of 16 district offices and associated branch offices across the state, with a central administration office in Salem.

Returning children to their parents or primary caregivers whenever possible is the primary Federal and State goal. Studies have supported this goal, recognizing the benefits of family preservation. However, circumstances surrounding parents such as substance abuse and incarceration can prevent children from returning home.

The purpose of our audit was to identify challenges to returning children home and improvements Child Welfare management can make to these efforts. We analyzed data on children who spent at least one day in foster care during the period October 2009 through September 2010, and reviewed case file information for a selection of children.

There were approximately 13,000 children in foster care during the period. Child Welfare returned these children home at a rate of 29%, which is better than the national average of 22%. District office return rates ranged from 23% to 39%.

Families in the child welfare system often face multiple barriers to providing a safe home. In Oregon, the most frequent conditions associated with removing a child were physical abuse, and parental drug and alcohol abuse. Helping families eliminate these barriers and create a safe home is complicated work. Caseworkers help parents navigate treatment services, monitor child safety, and evaluate the family's progress towards reunification. Although they have limited control over the parents' actions, caseworkers are held responsible for case outcomes and are subjected to public scrutiny if something goes wrong.

While reviewing district practices, we found caseworkers struggle with high workload. In all of the districts we visited, Child Welfare caseworkers and other stakeholders noted the amount and quality of parent-child visits was rarely adequate. In addition, parents often have limited access to mental health, substance abuse, and housing services that would allow their children to return home.

Though further evaluation is needed to prove their effectiveness, we observed several district practices that may benefit other districts. For example, the Marion County district office uses a specialized training unit to offer peer mentoring and extended training.

Appendix A

Klamath County has a visitation center located away from the child welfare office, which can provide a less stressful environment for parent-child visits. The visitation site also has onsite full-service drug and alcohol treatment and a visitation center coordinator who serves as a liaison between drug and alcohol treatment providers and caseworkers. This streamlines services to parents and eases communication between substance abuse counselors and Child Welfare caseworkers. Districts may also be able to improve practices by setting clear priorities and using staff performance evaluations to increase effectiveness and efficiency.

Program service delivery takes place at the local level and is monitored by district and branch managers. However, unlike the Protective Services, Foster Care, and Adoptions programs, there is no central office program manager implementing policies related to returning children home.

Child Welfare policies and procedures are established by management in Salem with the expectation that districts will ensure they are carried out, but these detailed expectations exceed the capacity of district staffing and other resources. Despite efforts over the last two years, central management has been unable to set priorities among tasks. Instead, expectations of caseworkers continue to grow as a result of new policies, Federal requirements, and new laws.

We recommend that Child Welfare district offices and branches share locally-developed practices or systems that support caseworkers, create efficiencies, and develop caseworker skills.

We recommend the Department of Human Services Child Welfare Program:

- Evaluate and set priorities among the expected caseworker duties contained in their Child Welfare procedures manual.
- Routinely gather and share potential best practices among districts.
- Consider assigning a program manager dedicated to returning children home at the central office to provide better direction and support to enhance caseworker practices. The manager's responsibilities could also include working with other Child Welfare managers to evaluate and set priorities among current return home practices and ensure best practices are distributed among the districts.
- Continue with efforts to implement a policy of annual employee performance evaluations to encourage professional development, improve working environments, and better achieve the program's mission.
- Evaluate whether support staff could help alleviate caseworkers' workload burden by providing more assistance on administrative tasks. This should include determining if support staff need additional, but adequately controlled, access to the program's OR-Kid system.

We recommend federal reconsideration of current funding practices to determine whether alignment with the federal goal of returning children to their families would produce better outcomes.

REPORT TITLE AND NUMBER: **Children's Mental Health: Ensuring Access and Sustaining Services; Report No. 2012-16**

REPORT DATE: May 2012

RESULTS IN BRIEF:

Studies estimate that about one in five children nationally has a diagnosable mental health disorder and one in ten children has mental health challenges that negatively impact their ability to function at home, in their schools, and in their communities. In most cases, timely appropriate mental health services can help mitigate the effects of these conditions. However, some children in Oregon may not have ready access to needed mental health treatment.

Many publicly funded mental health services for children are provided through the Medicaid program. The Oregon Health Authority (OHA) administers the state Medicaid program, part of which is known as the Oregon Health Plan (Plan).

The Plan's mental health system for children is managed through OHA's Division of Addictions and Mental Health (Division). To receive mental health services through the Plan, children and their families must apply and be found eligible for Medicaid. The mental health services provided to children are managed by regional managed care mental health organizations (MHOs).

The purpose of this audit was to determine the extent that Medicaid eligible children are able to access and continue with needed mental health services.

Oregon has made progress towards meeting its goal of bringing as many eligible children into the Plan as possible, an important first step in making sure they receive needed mental health services. The Healthy Kids program has helped identify and enroll previously uninsured children into the Plan.

In our review of children covered under the Plan who utilize mental health services, we noted that certain demographic populations utilized mental health services less than others. These included Hispanic children, children age 0-6, and girls age 2-13.

We also noted the Division could provide better information on service utilization by these populations. This data could be used to compare the effectiveness of strategies designed to engage these populations in services.

We reviewed 90 case files of children with apparent breaks in documented services. Case files were selected from four MHOs covering the time period January through June 2010. We found that more effort was needed to better ensure the continuity of mental health services for some of these children. In several instances, service breaks occurred during transitions from one type of mental health service to another. We also found case files that lacked sufficient information to identify the reason for the service breaks and/or the efforts made to re-engage the child in mental health services.

Appendix A

We recommend that the Division develop better information on service utilization by population. Division efforts could include improvements in developing and reporting comparative data, and identifying and disseminating best practices for increasing the use of mental health assessments for younger aged children.

We also recommend that the Division improve the continuity of mental health care for children by ensuring that assessed children who need and desire mental health services receive services in a timely fashion, and by ensuring that the reasons for children experiencing lengthy breaks in services are captured in case file documentation. This documentation should be periodically analyzed by the Division to identify and address the reasons behind these breaks. The Division should also ensure that providers make adequate efforts to re-engage children when unplanned service breaks occur and that they document these efforts.

REPORT TITLE AND NUMBER: **Computer Controls for the Oregon Benefit Information System Need Attention; Report No. 2012-25**

REPORT DATE: August 2012

RESULTS IN BRIEF:

One mission of the Oregon Employment Department (department) is to “support economic stability for Oregonians and communities during times of unemployment through the payment of unemployment benefits.” Toward that end, the department’s Unemployment Insurance Division Benefits section provides partial wage replacement income to workers who are unemployed through no fault of their own. The department uses the Oregon Benefit Information System (OBIS) to process unemployment claims and payments. During state fiscal year 2011, the department processed approximately \$2.3 billion worth of benefits through this system.

The primary purpose of this audit was to review and evaluate the effectiveness of key general and application controls over the computing environment at the department. We found that reasonable efforts were being made to ensure transactions were complete, accurate and valid during input, processing and output. However, the department could improve its handling of unusual or complicated claims and overpayments.

Although identified overpayments only represent about one percent of total payments, about \$23 million, or 57%, of certain detected overpayments were not processed to enable collection by the department for more than six months. We identified about \$6 million in additional overpayments that were missing from the overpayment queue and would likely not ever be processed. The department also routinely handled certain overpayments by paying claimants again without considering the amount they already paid. These procedures increased the total amount they overpaid these claimants from approximately \$4.1 million to over \$9.6 million. One manager explained that federal requirements make certain corrections for overpayments extremely time-consuming for a section that already had a backlog of work.

The department can also better document and manage changes to computer code for its mainframe systems such as OBIS. We noted several change control weaknesses that collectively increase the risk that programmers could introduce unauthorized and untested changes to the system.

We found assurance that regular backups of system and data files were created at the State Data Center, but detailed procedures are needed that define how the system would be recovered in the event of a disaster.

We also found that data security controls could be improved. We communicated detailed security matters to the department in a separate confidential memo, as provided in ORS 192.501 (23).

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 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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