



State of Texas Federal Portion of the

# Statewide Single Audit Report for the Year Ended August 31, 2023



Lisa R. Collier, CPA, CFE, CIDA  
State Auditor

February 2024  
Report No. 24-318

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**STATE OF TEXAS  
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**INDEPENDENT AUDITORS' REPORTS**  
**FEDERAL PORTION OF THE STATEWIDE SINGLE AUDIT REPORT**  
**FOR THE YEAR ENDED AUGUST 31, 2023**



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## INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Honorable Greg Abbott, Governor  
The Honorable Glenn Hegar, Comptroller of Public Accounts  
The Honorable Dan Patrick, Lieutenant Governor  
The Honorable Dade Phelan, Speaker of the House of Representatives  
and  
Members of the Legislature, State of Texas

We have audited the consolidated financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of the State of Texas, as of and for the year ended August 31, 2023, and have issued our report thereon dated February 22, 2024, which contained an unmodified opinion on those consolidated financial statements. Our audit was performed for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2, U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated financial statements as a whole.

As described in Note 1 to the schedule of expenditures of federal awards, the schedule of expenditures of federal awards does not include expenditures of federal awards for one blended component unit and six discrete component units of the State of Texas. Each of those component units has its own independent audit in compliance with the Uniform Guidance.

*Lisa Collier*

Lisa R. Collier, CPA, CFE, CIDA  
State Auditor

February 22, 2024



SAO Report No. 24-316

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

The Honorable Greg Abbott, Governor  
The Honorable Glenn Hegar, Comptroller of Public Accounts  
The Honorable Dan Patrick, Lieutenant Governor  
The Honorable Dade Phelan, Speaker of the House of Representatives  
Members of the Legislature, State of Texas

**Report on Compliance for Each Major Federal Program**

***Qualified and Unmodified Opinions***

We have audited the State of Texas's (State) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the State of Texas's major federal programs for the year ended August 31, 2023. The State of Texas's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The State's financial statements include the operations of a blended component unit, Texas A&M Research Foundation (TAMRF), which expended approximately \$76.8 million in federal awards, which is not included in the State's schedule of expenditures of federal awards for the year ended August 31, 2023. Our audit, described below, did not include the operations of TAMRF because the entity has engaged other auditors to perform an audit in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

*Qualified Opinions on Temporary Assistance for Needy Families (TANF), Social Services Block Grant (SSBG), Block Grants for Community Mental Health Services (MHBG), Block Grants for Prevention and Treatment of Substance Abuse (SABG), and the Medicaid Cluster*

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the State of Texas complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on TANF, SSBG, MHBG, SABG, and the Medicaid Cluster for the year ended August 31, 2023.

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

In our opinion, the State of Texas complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended August 31, 2023.

The Honorable Greg Abbott, Governor  
 The Honorable Glenn Hegar, Comptroller of Public Accounts  
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**Basis for Qualified and Unmodified Opinions**

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

We are required to be independent of the State of Texas and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the State of Texas’s compliance with the compliance requirements referred to above.

*Matters Giving Rise to Qualified Opinions on TANF, SSBG, MHBG, SABG, and the Medicaid Cluster*

As described in the accompanying schedule of findings and questioned costs, the State of Texas did not comply with requirements regarding the following:

Agency	Major Program	Compliance Requirement	Finding Number
Health and Human Services Commission	ALN 93.558 – TANF ALN 93.667 – SSBG ALN 93.958 – MHBG ALN 93.959 – SABG	Reporting	2023-010
Health and Human Services Commission	Medicaid Cluster	Special Tests and Provisions – Provider Eligibility	2023-018

Compliance with such requirements is necessary, in our opinion, for the State of Texas to comply with the requirements applicable to those programs.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the State of Texas’s federal programs.

The Honorable Greg Abbott, Governor  
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### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the State of Texas's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the State of Texas's compliance with the requirements of each major federal program as a whole. We did not audit the State's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Student Financial Assistance Cluster (SFA) (the other auditor's major federal program), which represents approximately 4.7% of total federal assistance expended by the State for the year ended August 31, 2023. The other auditor's major federal program is identified in the accompanying schedule of findings and questioned costs as a major federal program and was audited by another auditor whose report has been furnished to us, and our opinion, insofar as it relates to the other auditor's major federal program is based solely on the reports of the other auditor.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the State of Texas's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the State of Texas's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the State of Texas's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.



The Honorable Greg Abbott, Governor  
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The Honorable Dan Patrick, Lieutenant Governor  
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**Other Matters**

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items:

Agency/ University	Major Program	Compliance Requirement	Finding Number
Department of Family and Protective Services	ALN 93.558 – TANF	Eligibility	2023-001
Department of State Health Services	ALN 97.036 – Disaster Grants-Public Assistance (Presidentially Declared Disasters)	Activities Allowed or Unallowed, Allowable Costs/ Cost Principles	2023-004
General Land Office	ALN 14.228 – Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii (CDBG)	Reporting	2023-007
Health and Human Services Commission	ALN 21.027 – Coronavirus State and Local Fiscal Recovery Funds	Activities Allowed or Unallowed, Allowable Costs/ Cost Principles	2023-008
	ALN 10.557 – Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	Activities Allowed or Unallowed, Allowable Costs/ Cost Principles	2023-009
	ALN 93.558 – TANF ALN 93.667 – SSBG ALN 93.767 – Children’s Health Insurance Program (CHIP) ALN 93.958 – MHBG ALN 93.959 – SABG Medicaid Cluster	Matching, Level of Effort, Earmarking (CHIP only)	
	ALN 93.558 – TANF ALN 93.667 – SSBG ALN 93.958 – MHBG	Subrecipient Monitoring	2023-011
	ALN 93.558 – TANF	Special Tests and Provisions – Penalty for Refusal to Work	2023-012
	ALN 93.667 – SSBG	Reporting	2023-013
	ALN 93.767 – CHIP	Eligibility	2023-014
		Special Tests and Provisions – Provider Eligibility	2023-015
	ALN 93.958 – MHBG	Period of Performance	2023-016
	Medicaid Cluster	Special Tests and Provisions – ADP Risk Analysis and System Security Review	2023-017

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Agency/ University	Major Program	Compliance Requirement	Finding Number
Office of the Governor	ALN 21.027 – Coronavirus State and Local Fiscal Recovery Funds	Reporting	2023-021
Texas Department of Agriculture	ALN 14.228 – CDBG	Reporting	2023-022
		Reporting	2023-023
Texas Department of Housing and Community Affairs	ALN 21.023 – Emergency Rental Assistance Program	Eligibility	2023-024
		Subrecipient Monitoring	2023-025
		Special Tests and Provisions – ERA Funds Reallocation	2023-026
		Reporting	2023-028
Texas Division of Emergency Management	ALN 97.036 – Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Reporting	2023-029
Texas Education Agency	ALN 84.425R – Education Stabilization Fund	Reporting	2023-030
Texas Workforce Commission	ALN 84.002 – Adult Education- Basic Grants to States	Subrecipient Monitoring	2023-031
Lamar University	Student Financial Assistance Cluster	Eligibility	2023-101
		Reporting	2023-102
		Special Tests and Provisions – Disbursements To or On Behalf of Students	2023-103
		Special Tests and Provisions – Return of Title IV Funds	2023-104
		Special Tests and Provisions – Enrollment Reporting	2023-105
Sam Houston State University	Student Financial Assistance Cluster	Eligibility	2023-107
		Special Tests and Provisions – Return of Title IV Funds	2023-108
Tarleton State University	Student Financial Assistance Cluster	Eligibility	2023-109
		Special Tests and Provisions – Disbursements To or On Behalf of Students	2023-110

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Agency/ University	Major Program	Compliance Requirement	Finding Number
Tarleton State University	Student Financial Assistance Cluster	Special Tests and Provisions – Return of Title IV Funds	2023-111
		Special Tests and Provisions – Enrollment Reporting	2023-112
Texas A&M University	Student Financial Assistance Cluster	Eligibility	2023-113
		Special Tests and Provisions – Enrollment Reporting	2023-114
Texas Southern University	Student Financial Assistance Cluster	Eligibility	2023-116
		Special Tests and Provisions – Disbursements To or On Behalf of Students	2023-117
		Special Tests and Provisions – Return of Title IV Funds	2023-118
		Special Tests and Provisions – Enrollment Reporting	2023-119
		Special Tests and Provisions – Gramm-Leach-Bliley Act – Student Information Security	2023-120
Texas State University	Student Financial Assistance Cluster	Eligibility	2023-121
Texas Tech University	Student Financial Assistance Cluster	Eligibility	2023-123
		Special Tests and Provisions – Disbursements To or On Behalf of Students	2023-124
		Special Tests and Provisions – Return of Title IV Funds	2023-125
		Special Tests and Provisions – Enrollment Reporting	2023-126
		Special Tests and Provisions – Additional Locations	2023-127

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Agency/ University	Major Program	Compliance Requirement	Finding Number
Texas Tech University Health Sciences Center	Student Financial Assistance Cluster	Special Tests and Provisions – Enrollment Reporting	2023-128
The University of Texas at Arlington	Student Financial Assistance Cluster	Cash Management	2023-130
		Eligibility	2023-131
		Reporting	2023-132
		Special Tests and Provisions – Return of Title IV Funds	2023-133
The University of Texas at Austin	Student Financial Assistance Cluster	Special Tests and Provisions – Return of Title IV Funds	2023-134
		Special Tests and Provisions – Enrollment Reporting	2023-136
		Special Tests and Provisions – Return of Title IV Funds	2023-137
The University of Texas at Dallas	Student Financial Assistance Cluster	Special Tests and Provisions – Perkins Loan Recordkeeping and Record Retention	2023-138
		Eligibility	2023-139
		Special Tests and Provisions – Perkins Loan Recordkeeping and Record Retention	2023-140
The University of Texas at El Paso	Student Financial Assistance Cluster	Special Tests and Provisions – Enrollment Reporting	2023-141
The University of Texas at San Antonio	Student Financial Assistance Cluster	Special Tests and Provisions – Return of Title IV Funds	2023-142
		Special Tests and Provisions – Enrollment Reporting	2023-143
		Special Tests and Provisions – Perkins Loan Recordkeeping and Record Retention	2023-144

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Agency/ University	Major Program	Compliance Requirement	Finding Number
The University of Texas Health Science Center at San Antonio	Student Financial Assistance Cluster	Special Tests and Provisions – Enrollment Reporting	2023-145
		Special Tests and Provisions – Perkins Loan Recordkeeping and Record Retention	2023-146
The University of Texas Permian Basin	Student Financial Assistance Cluster	Eligibility	2023-148
		Special Tests and Provisions – Disbursements To or On Behalf of Students	2023-149
		Special Tests and Provisions – Return of Title IV Funds	2023-150
		Special Tests and Provisions – Enrollment Reporting	2023-151
The University of Texas Rio Grande Valley	Student Financial Assistance Cluster	Special Tests and Provisions – Enrollment Reporting	2023-152
University of Houston	Student Financial Assistance Cluster	Eligibility	2023-153
		Special Tests and Provisions – Disbursements To or On Behalf of Students	2023-154
		Special Tests and Provisions – Return of Title IV Funds	2023-155
		Special Tests and Provisions – Enrollment Reporting	2023-156
		Special Tests and Provisions – Gramm-Leach-Bliley Act – Student Information Security	2023-157
University of North Texas	Student Financial Assistance Cluster	Reporting	2023-158
		Special Tests and Provisions – Disbursements To or On Behalf of Students	2023-159

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Agency/ University	Major Program	Compliance Requirement	Finding Number
University of North Texas	Student Financial Assistance Cluster	Special Tests and Provisions – Return of Title IV Funds	2023-160
		Special Tests and Provisions – Enrollment Reporting	2023-161
		Special Tests and Provisions – Perkins Loan Recordkeeping and Record Retention	2023-162

Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* require the auditor to perform limited procedures on the State of Texas’s response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The State of Texas’s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Report on Internal Control Over Compliance**

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

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

Agency	Major Program	Compliance Requirement	Finding Number
Health and Human Services Commission	ALN 93.558 – TANF	Reporting	2023-010
	ALN 93.667 – SSBG		
	ALN 93.958 – MHBG		
	ALN 93.959 – SABG		
Health and Human Services Commission	Medicaid Cluster	Special Tests and Provisions – Provider Eligibility	2023-018



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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 and listed below to be significant deficiencies.

Agency/ University	Major Program	Compliance Requirement	Finding Number
Department of Family and Protective Services	ALN 93.558 – TANF	Eligibility	2023-001
Department of State Health Services	ALN 93.268 – Immunization Cooperative Agreements	Special Tests and Provisions – Control, Accountability, and Safeguarding of Vaccines	2023-002 2023-003
		Special Tests and Provisions – Record of Immunization	
	ALN 97.036 – Disaster Grants-Public Assistance (Presidentially Declared Disasters)	Activities Allowed or Unallowed, Allowable Costs/ Cost Principles	2023-004
General Land Office	ALN 14.228 – CDBG	Activities Allowed and Unallowed, Allowable Costs/Cost Principles, Reporting	2023-005 2023-006
		Reporting	2023-007
		Activities Allowed or Unallowed, Allowable Costs/ Cost Principles	2023-008
Health and Human Services Commission	ALN 10.557 – WIC ALN 93.558 – TANF ALN 93.667 – SSBG ALN 93.767 – CHIP ALN 93.958 – MHBG ALN 93.959 – SABG Medicaid Cluster	Activities Allowed or Unallowed, Allowable Costs/ Cost Principles	2023-009
		Matching, Level of Effort, Earmarking (CHIP only)	
	ALN 93.558 – TANF ALN 93.667 – SSBG ALN 93.958 – MHBG	Subrecipient Monitoring	2023-011
	ALN 93.558 – TANF	Special Tests and Provisions – Penalty for Refusal to Work	2023-012
	ALN 93.667 – SSBG	Reporting	2023-013
	ALN 93.767 – CHIP	Eligibility	2023-014

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Agency/ University	Major Program	Compliance Requirement	Finding Number
Health and Human Services Commission	ALN 93.767 – CHIP	Special Tests and Provisions – Provider Eligibility	2023-015
	ALN 93.958 – MHBG	Period of Performance	2023-016
	Medicaid Cluster	Special Tests and Provisions – ADP Risk Analysis and System Security Review	2023-017
Office of the Governor	ALN 21.027 – Coronavirus State and Local Fiscal Recovery Funds	Activities Allowed and Unallowed, Allowable Costs/Cost Principles	2023-019
		Matching, Level of Effort, Earmarking	2023-020
		Procurement, Suspension and Debarment	
		Reporting	
		Reporting	2023-021
Texas Department of Agriculture	ALN 14.228 – CDBG	Reporting	2023-022
		Reporting	2023-023
		Reporting	2023-023
Texas Department of Housing and Community Affairs	ALN 21.023 – Emergency Rental Assistance Program	Eligibility	2023-024
		Subrecipient Monitoring	2023-025
		Special Tests and Provisions – ERA Funds Reallocation	2023-026
		Reporting	2023-028
Texas Division of Emergency Management	ALN 21.026 – Homeowner Assistance Fund Program	Eligibility	2023-027
		Reporting	2023-028
Texas Division of Emergency Management	ALN 97.036 – Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Reporting	2023-029
		Reporting	2023-029
Texas Education Agency	ALN 84.425R – Education Stabilization Fund	Reporting	2023-030
Texas Workforce Commission	ALN 84.002 – Adult Education- Basic Grants to States	Subrecipient Monitoring	2023-031
Lamar University	Student Financial Assistance Cluster	Eligibility	2023-101
		Reporting	2023-102

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Agency/ University	Major Program	Compliance Requirement	Finding Number
Lamar University	Student Financial Assistance Cluster	Special Tests and Provisions – Disbursements To or On Behalf of Students	2023-103
		Special Tests and Provisions – Return of Title IV Funds	2023-104
		Special Tests and Provisions – Enrollment Reporting	2023-105
Sam Houston State University	Student Financial Assistance Cluster	Eligibility Reporting	2023-106
		Special Tests and Provisions – Disbursements To or On Behalf of Students	
		Special Tests and Provisions – Return of Title IV Funds	
		Special Tests and Provisions – Enrollment Reporting	
		Eligibility	2023-107
		Special Tests and Provisions – Return of Title IV Funds	2023-108
Tarleton State University	Student Financial Assistance Cluster	Eligibility	2023-109
		Special Tests and Provisions – Disbursements To or On Behalf of Students	2023-110
		Special Tests and Provisions – Return of Title IV Funds	2023-111
		Special Tests and Provisions – Enrollment Reporting	2023-112
Texas A&M University	Student Financial Assistance Cluster	Eligibility	2023-113
		Special Tests and Provisions – Enrollment Reporting	2023-114

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Agency/ University	Major Program	Compliance Requirement	Finding Number
Texas Southern University	Student Financial Assistance Cluster	Eligibility	2023-115
		Reporting	
		Special Tests and Provisions – Disbursements To or On Behalf of Students	
		Special Tests and Provisions – Return of Title IV Funds	
		Special Tests and Provisions – Enrollment Reporting	
		Eligibility	2023-116
		Special Tests and Provisions – Disbursements To or On Behalf of Students	2023-117
Special Tests and Provisions – Return of Title IV Funds	2023-118		
Special Tests and Provisions – Enrollment Reporting	2023-119		
Special Tests and Provisions – Gramm-Leach-Bliley Act – Student Information Security	2023-120		
Texas State University	Student Financial Assistance Cluster	Eligibility	2023-121
Texas Tech University	Student Financial Assistance Cluster	Eligibility	2023-122
		Reporting	
		Special Tests and Provisions – Disbursements To or On Behalf of Students	
		Special Tests and Provisions – Return of Title IV Funds	
		Special Tests and Provisions – Enrollment Reporting	

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Agency/ University	Major Program	Compliance Requirement	Finding Number
Texas Tech University	Student Financial Assistance Cluster	Eligibility	2023-123
		Special Tests and Provisions – Disbursements To or On Behalf of Students	2023-124
		Special Tests and Provisions – Return of Title IV Funds	2023-125
		Special Tests and Provisions – Enrollment Reporting	2023-126
		Special Tests and Provisions – Additional Locations	2023-127
Texas Tech University Health Sciences Center	Student Financial Assistance Cluster	Special Tests and Provisions – Enrollment Reporting	2023-128
The University of Texas at Arlington	Student Financial Assistance Cluster	Eligibility Reporting	2023-129
		Special Tests and Provisions – Disbursements To or On Behalf of Students	
		Special Tests and Provisions – Return of Title IV Funds	
		Special Tests and Provisions – Enrollment Reporting	
		Cash Management	2023-130
		Eligibility	2023-131
		Reporting	2023-132
		Special Tests and Provisions – Return of Title IV Funds	2023-133
Special Tests and Provisions – Enrollment Reporting	2023-134		

The Honorable Greg Abbott, Governor  
The Honorable Glenn Hegar, Comptroller of Public Accounts  
The Honorable Dan Patrick, Lieutenant Governor  
The Honorable Dade Phelan, Speaker of the House of Representatives  
Members of the Legislature, State of Texas

Agency/ University	Major Program	Compliance Requirement	Finding Number
The University of Texas at Austin	Student Financial Assistance Cluster	Eligibility	2023-135
		Reporting	
		Special Tests and Provisions – Disbursements To or On Behalf of Students	
		Special Tests and Provisions – Return of Title IV Funds	
		Special Tests and Provisions – Enrollment Reporting	
The University of Texas at Austin	Student Financial Assistance Cluster	Special Tests and Provisions – Return of Title IV Funds	2023-136
		Special Tests and Provisions – Enrollment Reporting	2023-137
		Special Tests and Provisions – Perkins Loan Recordkeeping and Record Retention	2023-138
		Eligibility	2023-139
The University of Texas at Dallas	Student Financial Assistance Cluster	Special Tests and Provisions – Perkins Loan Recordkeeping and Record Retention	2023-140
		Eligibility	2023-141
The University of Texas at El Paso	Student Financial Assistance Cluster	Special Tests and Provisions – Enrollment Reporting	2023-141
The University of Texas at San Antonio	Student Financial Assistance Cluster	Special Tests and Provisions – Return of Title IV Funds	2023-142
		Special Tests and Provisions – Enrollment Reporting	2023-143
		Special Tests and Provisions – Perkins Loan Recordkeeping and Record Retention	2023-144
The University of Texas Health Science Center at San Antonio	Student Financial Assistance Cluster	Special Tests and Provisions – Enrollment Reporting	2023-145



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Agency/ University	Major Program	Compliance Requirement	Finding Number
The University of Texas Health Science Center at San Antonio	Student Financial Assistance Cluster	Special Tests and Provisions – Perkins Loan Recordkeeping and Record Retention	2023-146
The University of Texas Permian Basin	Student Financial Assistance Cluster	Eligibility Reporting Special Tests and Provisions – Disbursements To or On Behalf of Students Special Tests and Provisions – Return of Title IV Funds Special Tests and Provisions – Enrollment Reporting	2023-147
		Eligibility	2023-148
		Special Tests and Provisions – Disbursements To or On Behalf of Students	2023-149
		Special Tests and Provisions – Return of Title IV Funds	2023-150
		Special Tests and Provisions – Enrollment Reporting	2023-151
The University of Texas Rio Grande Valley	Student Financial Assistance Cluster	Special Tests and Provisions – Enrollment Reporting	2023-152
University of Houston	Student Financial Assistance Cluster	Eligibility	2023-153
		Special Tests and Provisions – Disbursements To or On Behalf of Students	2023-154
		Special Tests and Provisions – Return of Title IV Funds	2023-155
		Special Tests and Provisions – Enrollment Reporting	2023-156

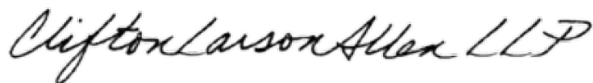
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Agency/ University	Major Program	Compliance Requirement	Finding Number
University of Houston	Student Financial Assistance Cluster	Special Tests and Provisions – Gramm-Leach-Bliley Act – Student Information Security	2023-157
University of North Texas	Student Financial Assistance Cluster	Reporting	2023-158
		Special Tests and Provisions – Disbursements To or On Behalf of Students	2023-159
		Special Tests and Provisions – Return of Title IV Funds	2023-160
		Special Tests and Provisions – Enrollment Reporting	2023-161
		Special Tests and Provisions – Perkins Loan Recordkeeping and Record Retention	2023-162

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the State of Texas’s response to internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The State of Texas’s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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



**CliftonLarsonAllen LLP**

Austin, Texas  
 February 22, 2024

**STATE OF TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED AUGUST 31 2023**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>Peace Corps</b>					
Peace Corps	08.XXX	140D0421P0123	\$ -	\$ 36,817	\$ 36,817
Total - Peace Corps			-	36,817	36,817
<b>U.S. Department of Agriculture</b>					
U.S. Department of Agriculture	10.XXX	APP-30327 U5129	-	20,240	20,240
<i>Pass-Through from Florida International University</i>		000494	-	43,933	43,933
<i>Pass-Through from Florida International University</i>			-	31,759	31,759
Total - ALN 10.XXX			-	95,932	95,932
Agricultural Research Basic and Applied Research	10.001		-	157,784	157,784
<i>Pass-Through from CRDF Global</i>		54-1777346	-	179,341	179,341
Total - ALN 10.001			-	337,125	337,125
Plant and Animal Disease, Pest Control, and Animal Care	10.025		-	2,768,983	2,768,983
Wildlife Services	10.028		-	263,548	263,548
Conservation Reserve Program	10.069		14,685	191,085	205,770
Voluntary Public Access and Habitat Incentive Program	10.093		96,806	515,958	612,764
COVID-19 - Farm Service Agency Taxpayer Outreach Education and Technical Assistance (American Rescue Plan Assistance)	10.146		-	393,014	393,014
<i>Pass-Through from University of Arkansas</i>		GR017181	-	393,014	393,014
Outreach Education and Technical Assistance	10.147		-	26,981	26,981
Market News	10.153		-	9,750	9,750
Federal-State Marketing Improvement Program	10.156		-	102,179	102,179
Market Protection and Promotion	10.163		-	1,240,606	1,240,606
<i>Pass-Through from CCOF Foundation</i>		M2303065	-	14,235	14,235
Total - ALN 10.163			-	1,254,841	1,254,841
Specialty Crop Block Grant Program - Farm Bill	10.170		693,576	785,546	1,479,122
<i>Pass-Through from Texas Pecan Board</i>		M2100536	-	497	497
COVID-19 - Specialty Crop Block Grant Program - Farm Bill			149,984	167,446	317,430
Total - ALN 10.170			843,560	953,489	1,797,049
Organic Certification Cost Share Programs	10.171		19,155	-	19,155
Pandemic Relief Activities: Farm and Food Worker Relief Grant Program	10.181		-	54,845	54,845
<i>Pass-Through from National Center for Farmworker Health, Inc.</i>		P010234	-	54,845	54,845
COVID-19 - Pandemic Relief Activities: Farm and Food Worker Relief Grant Program			-	353,135	353,135
Total - ALN 10.181			-	407,980	407,980
COVID-19 - Pandemic Relief Activities: Local Food Purchase Agreements with States, Tribes, and Local Governments	10.182		11,540,503	101,330	11,641,833
COVID-19 - The Emergency Food Assistance Program (TEFAP) Commodity Credit Corporation Eligible Recipient Funds	10.187		2,020,627	-	2,020,627
Grants for Agricultural Research, Special Research Grants	10.200		-	14,129	14,129
<i>Pass-Through from Kansas State University</i>		A21-0191-S005	-	(34)	(34)
<i>Pass-Through from Kansas State University</i>		A22-0149-S002	-	12,814	12,814
<i>Pass-Through from University of Florida</i>		M2002747	-	3,336	3,336
<i>Pass-Through from University of Florida</i>		2000755002	-	2	2
<i>Pass-Through from University of Florida</i>		2200903793	-	1,481	1,481
<i>Pass-Through from University of Florida</i>		2301036128	-	768	768
<i>Pass-Through from University of Florida - Gainesville</i>		PO 2200995885	-	27,590	27,590
Total - ALN 10.200			-	60,086	60,086
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		-	293,633	293,633

**STATE OF TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED AUGUST 31 2023**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Agriculture (continued)</b>					
Sustainable Agriculture Research and Education	10.215		\$ -	\$ 5,182	\$ 5,182
<i>Pass-Through from University of Georgia</i>		00002444	-	16,800	16,800
<i>Pass-Through from University of Georgia</i>		00002445	-	15,152	15,152
<i>Pass-Through from University of Georgia</i>		00002611	-	17,032	17,032
<i>Pass-Through from University of Georgia</i>		00002632-501	-	5,938	5,938
<i>Pass-Through from University of Georgia</i>		00002840	-	2,596	2,596
<i>Pass-Through from University of Georgia</i>		00002965	-	43,046	43,046
Total - ALN 10.215			-	105,746	105,746
1890 Institution Capacity Building Grants	10.216		39,994	62,474	102,468
Higher Education - Institution Challenge Grants Program	10.217		30,737	57,620	88,357
<i>Pass-Through from University of Arkansas</i>		UA2021-208	-	54,594	54,594
Total - ALN 10.217			30,737	112,214	142,951
Biotechnology Risk Assessment Research	10.219		-	146,800	146,800
Hispanic Serving Institutions Education Grants	10.223		-	305,870	305,870
Extension Collaborative on Immunization Teaching & Engagement	10.229				
<i>Pass-Through from eXtension Foundation</i>		EXC3-2022-2231	-	9,999	9,999
<i>Pass-Through from eXtension Foundation</i>		EXC3-2023-2408	-	2,557	2,557
Total - ALN 10.229			-	12,556	12,556
American Rescue Plan Technical Assistance Investment Program	10.234		93,054	13,000	106,054
Agricultural Market and Economic Research	10.290		6,109	29,831	35,940
Agricultural and Food Policy Research Centers	10.291		-	322,029	322,029
Integrated Programs	10.303		-	60,170	60,170
Food and Agriculture Defense Initiative (FADI)	10.304				
<i>Pass-Through from Purdue University</i>		F0008724402004	-	23,912	23,912
<i>Pass-Through from Purdue University</i>		F0008724402018	-	70,388	70,388
<i>Pass-Through from University of Florida</i>		00002905	-	1,252	1,252
<i>Pass-Through from University of Florida</i>		00003520	-	10,182	10,182
Total - ALN 10.304			-	105,734	105,734
Specialty Crop Research Initiative	10.309		34,395	219,179	253,574
<i>Pass-Through from Clemson University</i>		1938-207-2011761	-	47,073	47,073
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		423537-19911	-	26,940	26,940
Total - ALN 10.309			34,395	293,192	327,587
Agriculture and Food Research Initiative (AFRI)	10.310		56,728	658,222	714,950
<i>Pass-Through from Oklahoma State University</i>		2-569432	-	1,187	1,187
<i>Pass-Through from University of Tennessee</i>		9500098315	-	1,749	1,749
Total - ALN 10.310			56,728	661,158	717,886
Beginning Farmer and Rancher Development Program	10.311		96,170	287,015	383,185
Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	10.326		21,125	262,580	283,705
Food Safety Outreach Program	10.328		-	36,920	36,920
<i>Pass-Through from University of Florida</i>		00003017	-	665	665
Total - ALN 10.328			-	37,585	37,585
Crop Protection and Pest Management Competitive Grants Program	10.329		8,942	264,105	273,047
<i>Pass-Through from University of Florida</i>		UFDSP00012337	-	6,161	6,161
Total - ALN 10.329			8,942	270,266	279,208
Enhancing Agricultural Opportunities for Military Veterans Competitive Grants Program	10.334				
<i>Pass-Through from Compatible Lands Foundation, Inc.</i>		M2000567	18,397	66,901	85,298
Veterinary Services Grant Program	10.336		23,411	47,608	71,019

**STATE OF TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED AUGUST 31 2023**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Agriculture (continued)</b>					
Rural Business Development Grant	10.351		\$ -	\$ 133,799	\$ 133,799
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		34,515	303,260	337,775
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection	10.475		-	6,439,938	6,439,938
Cooperative Extension Service	10.500		49,503	3,007,294	3,056,797
<i>Pass-Through from Auburn University</i>		20-HDFS-205212-TAES	6,976	325,134	332,110
<i>Pass-Through from Auburn University</i>		21-SFWS-361260-TAMES	-	121,063	121,063
<i>Pass-Through from Kansas State University</i>		A00-0983-S107	-	6,225	6,225
<i>Pass-Through from Kansas State University</i>		A22-0394-S019	-	2,125	2,125
<i>Pass-Through from Mississippi State University</i>		018000 342088 04	-	8,000	8,000
<i>Pass-Through from Oklahoma State University</i>		3-580011-TAMU	-	2,500	2,500
<i>Pass-Through from University of Arkansas</i>		GR016196	-	19,028	19,028
<i>Pass-Through from University of Arkansas</i>		GR016201	-	27,884	27,884
<i>Pass-Through from University of Arkansas</i>		GR016202	-	53,208	53,208
<i>Pass-Through from University of Arkansas</i>		GR016209	-	54,639	54,639
<i>Pass-Through from University of Arkansas</i>		14585	-	71,495	71,495
<i>Pass-Through from University of Arkansas</i>		14632	-	41,975	41,975
Total - ALN 10.500			56,479	3,740,570	3,797,049
Smith-Lever Extension Funding	10.511		-	19,717,261	19,717,261
Extension Services at 1890 Colleges and Tuskegee University, West Virginia State College, and Central State University	10.512		-	5,348,007	5,348,007
Expanded Food and Nutrition Education Program	10.514		-	4,541,464	4,541,464
Renewable Resources Extension Act	10.515		-	120,334	120,334
Rural Health and Safety Education Competitive Grants Program	10.516		-	125,918	125,918
Centers of Excellence at 1890 Institutions	10.523		-	598	598
<i>Pass-Through from University of Maryland</i>		M2201099	-	598	598
<i>Pass-Through from 1890 Universities Foundation</i>		M2100109	-	26,117	26,117
Total - ALN 10.523			-	26,715	26,715
Scholarships for Students at 1890 Institutions	10.524		-	960,337	960,337
COVID-19 - Farm and Ranch Stress Assistance Network Competitive Grants Program	10.525		286,605	98,186	384,791
SNAP Fraud Framework Implementation Grant	10.535		-	248,899	248,899
Child Nutrition-Technology Innovation Grant	10.541		-	545,444	545,444
Farmers' Market Supplemental Nutrition Assistance Program Support Grants	10.545		-	(35,830)	(35,830)
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		169,529,812	525,781,063	695,310,875
COVID-19 - WIC Special Supplemental Nutrition Program for Women, Infants, and Children			-	(19,660,286)	(19,660,286)
Total - ALN 10.557			169,529,812	506,120,777	675,650,589
Child and Adult Care Food Program	10.558		518,801,705	5,259,501	524,061,206
COVID-19 - Child and Adult Care Food Program			(19,506)	-	(19,506)
Total - ALN 10.558			518,782,199	5,259,501	524,041,700
State Administrative Expenses for Child Nutrition	10.560		14,151,214	24,084,353	38,235,567
WIC Farmers' Market Nutrition Program (FMNP)	10.572		353,308	18,817	372,125
Team Nutrition Grants	10.574		760	41,905	42,665
Senior Farmers Market Nutrition Program	10.576		135,680	10,254	145,934
COVID-19 - Senior Farmers Market Nutrition Program			102,254	15,626	117,880
Total - ALN 10.576			237,934	25,880	263,814

**STATE OF TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED AUGUST 31 2023**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Agriculture (continued)</b>					
Child Nutrition Discretionary Grants Limited Availability	10.579		\$ 3,111,388	\$ 34,497	\$ 3,145,885
COVID-19 - Child Nutrition Discretionary Grants Limited Availability			1,159,624	-	1,159,624
Total - ALN 10.579			4,271,012	34,497	4,305,509
Market Access Program	10.601		-	13,324	13,324
Emerging Markets Program	10.603		124,713	-	124,713
Technical Assistance for Specialty Crops Program	10.604		44,000	-	44,000
COVID-19 - Farm to School State Formula Grant	10.645		-	23,872	23,872
Pandemic EBT Administrative Costs	10.649		-	670,679	670,679
COVID-19 - Pandemic EBT Administrative Costs			2,135,464	37,784,654	39,920,118
Total - ALN 10.649			2,135,464	38,455,333	40,590,797
Cooperative Forestry Assistance	10.664		-	6,886,349	6,886,349
Wood Utilization Assistance	10.674		-	5,000	5,000
Forest Legacy Program	10.676		-	56,600	56,600
Forest Health Protection	10.680		-	391,710	391,710
Good Neighbor Authority	10.691		-	56,639	56,639
State & Private Forestry Hazardous Fuel Reduction Program	10.697		-	445,249	445,249
State and Private Forestry Cooperative Fire Assistance	10.698		-	332,005	332,005
Infrastructure Investment and Jobs Act Community Wildfire Defense Grants	10.720		-	61,040	61,040
Community Project Funds - Congressionally Directed Spending	10.723		246,890	7,500	254,390
Rural Cooperative Development Grants	10.771		-	186,414	186,414
Distance Learning and Telemedicine Loans and Grants	10.855		-	120,138	120,138
Socially-Disadvantaged Groups Grant	10.871		-	174,860	174,860
Soil and Water Conservation	10.902		29,151	502,112	531,263
<i>Pass-Through from National Fish and Wildlife Foundation</i>		1903 17 056160	-	1,584	1,584
<i>Pass-Through from National Fish and Wildlife Foundation</i>		1903 20 067357	-	28,624	28,624
<i>Pass-Through from National Grazing Lands Coalition</i>		COOPER- RRIS-23-0466	-	1,897	1,897
Total - ALN 10.902			29,151	534,217	563,368
Environmental Quality Incentives Program	10.912		554,890	267,539	822,429
Watershed Rehabilitation Program	10.916		19,870,167	-	19,870,167
Emergency Watershed Protection Program	10.923		-	190,835	190,835
Feral Swine Eradication and Control Pilot Program	10.934		734,175	270,160	1,004,335
Technical Agricultural Assistance	10.960		-	6,157	6,157
Total - U.S. Department of Agriculture			746,407,686	637,363,616	1,383,771,302
<b>U.S. Department of Commerce</b>					
U.S. Department of Commerce	11.XXX	UTA18-001504 YEAR 3	-	(3,590)	(3,590)
<i>Pass-Through from Synoptic Data PBC</i>		48-09-C13045 S2020-125	-	281,962	281,962
<i>Pass-Through from Synoptic Data PBC</i>			-	307,889	307,889
Total - ALN 11.XXX			-	586,261	586,261
NOAA Mission-Related Education Awards	11.008				
<i>Pass-Through from EcoRise</i>		UTA21-000040	-	56,060	56,060



**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31 2023**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Commerce (continued)</b>					
Ocean Acidification Program (OAP)	11.017		\$ -	\$ 3,269	\$ 3,269
Cluster Grants	11.020		-	365,572	365,572
Bipartisan Budget Act of 2018	11.022		-	2,752,022	2,752,022
Broadband Equity, Access, and Deployment Program	11.035		-	1,940,165	1,940,165
Economic Development Technical Assistance	11.303		-	508,734	508,734
Trade Adjustment Assistance for Firms	11.313		173,563	968,674	1,142,237
Interjurisdictional Fisheries Act of 1986 <i>Pass-Through from Gulf States Marine Fisheries Commission</i>	11.407	TT-650-005-2020-	-	148,018	148,018
			-	(16,636)	(16,636)
Total - ALN 11.407			-	131,382	131,382
Sea Grant Support	11.417		-	27,158	27,158
Coastal Zone Management Administration Awards	11.419		785,817	1,478,001	2,263,818
National Oceanic and Atmospheric Administration (NOAA) Cooperative	11.432		-	29,251	29,251
Cooperative Fishery Statistics	11.434		-	77,524	77,524
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		SFR-749-043-2020-01	-	38,318	38,318
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		TT-749-005-2022-01	-	127,311	127,311
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		TT-749-005-2023-01	-	76,781	76,781
Total - ALN 11.434			-	319,934	319,934
Southeast Area Monitoring and Assessment Program	11.435		-	238,889	238,889
Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology	11.451		-	17,219	17,219
COVID-19 - Unallied Management Projects	11.454		-	-	-
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		CARES2-931-999-2021-01	-	(47,744)	(47,744)
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		OR-931-020-2021-01	-	617,625	617,625
Total - ALN 11.454			-	569,881	569,881
Habitat Conservation	11.463		-	61,253	61,253
Office for Coastal Management	11.473		-	84,070	84,070
Measurement and Engineering Research and Standards	11.609		-	-	-
<i>Pass-Through from University of Florida</i>		00002756/78-100231	-	25,105	25,105
Manufacturing Extension Partnership	11.611		-	681,195	681,195
<i>Pass-Through from Iowa State University</i>		024620K	-	15,232	15,232
Total - ALN 11.611			-	696,427	696,427
Science, Technology, Business and/or Education Outreach	11.620		-	39,791	39,791
Minority Business Resource Development	11.802		-	795,840	795,840
MBDA Business Center	11.805		-	496,323	496,323
COVID-19 - MBDA Business Center			-	248	248
Total - ALN 11.805			-	496,571	496,571
Marine Debris Program	11.999		-	142,371	142,371
Total - U.S. Department of Commerce			959,380	12,333,900	13,293,280

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31 2023**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Defense</b>					
U.S. Department of Defense	12.XXX	DACW63-92-C-0094	\$ -	\$ 224,373	\$ 224,373
		UTA21-000196	-	74,540	74,540
		549D33128	-	15,200	15,200
		688C35328	-	16,577	16,577
		688C35329	-	19,880	19,880
		688C35543	-	117,345	117,345
<i>Pass-Through from XL Scientific, LLC</i>		1157-00077	-	213,102	213,102
Total - ALN 12.XXX			-	681,017	681,017
Procurement Technical Assistance For Business Firms	12.002		-	1,564,768	1,564,768
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005		-	2,804,854	2,804,854
National Defense Education Program	12.006		-	-	-
<i>Pass-Through from Alabama A&amp;M University</i>		AAMU-2021-005	-	50,150	50,150
OnRampII	12.014		-	15,963	15,963
Payments to States in Lieu of Real Estate Taxes	12.112		-	7,101,335	7,101,335
State Memorandum of Agreement Program for the Reimbursement of Technical Services	12.113		-	312,501	312,501
Basic and Applied Scientific Research	12.300		75,843	725,931	801,774
Military Medical Research and Development	12.420		17,360	164,481	181,841
The Language Flagship Grants to Institutions of Higher Education	12.550		-	-	-
<i>Pass-Through from Institute of International Education</i>		BOR21-UTA-20-ARA-PO1 (PROGRAM SUPPORT)	-	262,924	262,924
<i>Pass-Through from Institute of International Education</i>		BOR21-UTA-20-POR-PO2	-	218,609	218,609
<i>Pass-Through from Institute of International Education</i>		BOR21-UTA-20-SSA-PO3	-	31,500	31,500
<i>Pass-Through from Institute of International Education</i>		TBD	-	45,000	45,000
<i>Pass-Through from Institute of International Education</i>		0054-UTA-19-SSA-280-PO14 STUDNT SUPP YR2	-	1,000	1,000
Total - ALN 12.550			-	559,033	559,033
Economic Adjustment Assistance for State Governments	12.617		-	609,906	609,906
Basic, Applied, and Advanced Research in Science and Engineering	12.630		-	469,315	469,315
Legacy Resource Management Program	12.632		-	45,103	45,103
Information Security Grants	12.902		-	426,575	426,575
GenCyber Grants Program	12.903		-	228,504	228,504
CyberSecurity Core Curriculum	12.905		-	44,449	44,449
<i>Pass-Through from Dakota State University</i>		266-840270	-	68,086	68,086
<i>Pass-Through from University of West Florida</i>		210150	-	240,755	240,755
Total - ALN 12.905			-	353,290	353,290
Research and Technology Development	12.910		-	48,109	48,109
Total - U.S. Department of Defense			93,203	16,160,835	16,254,038
<b>U.S. Department of Housing and Urban Development</b>					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228		668,022,758	587,254,406	1,255,277,164
Emergency Solutions Grant Program	14.231		9,334,244	580,177	9,914,421
COVID-19 - Emergency Solutions Grant Program			12,136,215	327,249	12,463,464

**STATE OF TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED AUGUST 31 2023**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Housing and Urban Development (continued)</b>					
Total - ALN 14.231			\$ 21,470,459	\$ 907,426	\$ 22,377,885
Home Investment Partnerships Program	14.239		21,639,662	5,367,202	27,006,864
COVID-19 - Home Investment Partnerships Program			-	1,060,020	1,060,020
Total - ALN 14.239			21,639,662	6,427,222	28,066,884
Housing Opportunities for Persons with AIDS	14.241		6,224,345	(141,464)	6,082,881
ARRA - Tax Credit Assistance Program (Recovery Act Funded)	14.258		8,723,954	1,024,761	9,748,715
Housing Trust Fund	14.275		18,062,857	776,579	18,839,436
Project Rental Assistance Demonstration (PRA Demo) Program of Section 811 Supportive Housing for Persons with Disabilities	14.326		4,628,165	209,668	4,837,833
Fair Housing Assistance Program	14.401		-	2,428,985	2,428,985
Total - U.S. Department of Housing and Urban Development			748,772,200	598,887,583	1,347,659,783
<b>U.S. Department of the Interior</b>					
Energy Community Revitalization Program (ECRP)	15.018		-	25,000,000	25,000,000
Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining	15.250		-	2,775,898	2,775,898
Abandoned Mine Land Reclamation (AMLR)	15.252		-	1,690,446	1,690,446
Marine Minerals Activities	15.424		-	772,677	772,677
Reclamation States Emergency Drought Relief	15.514		-	42,416	42,416
Recreation Resources Management	15.524		-	38,317	38,317
Cooperative Watershed Management	15.554		36,760	15,026	51,786
Coastal Wetlands Planning, Protection and Restoration	15.614		2,486,192	-	2,486,192
Cooperative Endangered Species Conservation Fund	15.615		643,019	(128,127)	514,892
North American Wetlands Conservation Fund	15.623		-	369,217	369,217
Multistate Conservation Grant <i>Pass-Through from Wildlife Management Institute, Inc.</i>	15.628	MSCG2023-01	-	5,000	5,000
Coastal	15.630		-	773,657	773,657
Partners for Fish and Wildlife	15.631		152,797	209,274	362,071
State Wildlife Grants	15.634		-	(377,874)	(377,874)
Migratory Bird Conservation <i>Pass-Through from Ducks Unlimited, Inc.</i>	15.647	UTAUS- FA00000455	-	18,244	18,244
National Outreach and Communication <i>Pass-Through from Recreational Boating and Fishing Foundation</i>	15.653	F18AC00145	-	1,099	1,099
			-	3,565	3,565
Total - ALN 15.653			-	4,664	4,664
National Wildlife Refuge System Enhancements	15.654		48,355	10,376,495	10,424,850
Endangered Species Recovery Implementation	15.657		-	67,077	67,077
Adaptive Science	15.670		-	37,851	37,851
National Land Remote Sensing Education Outreach and Research	15.815		-	30,116	30,116
Historic Preservation Fund Grants-In-Aid	15.904		173,811	1,445,952	1,619,763
Outdoor Recreation Acquisition, Development and Planning	15.916		4,238,250	9,300,000	13,538,250
American Battlefield Protection	15.926		-	37,410	37,410

**STATE OF TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED AUGUST 31 2023**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of the Interior (continued)</b>					
Natural Resource Stewardship	15.944		\$ -	\$ 1,878,508	\$ 1,878,508
Emergency Supplemental Historic Preservation Fund	15.957		1,856,086	1,829,661	3,685,747
National Ground-Water Monitoring Network	15.980		-	104,059	104,059
Water Use and Data Research	15.981		25,261	-	25,261
Total - U.S. Department of the Interior			9,660,531	56,315,964	65,976,495
<b>U.S. Department of Justice</b>					
U.S. Department of Justice <i>Pass-Through from Altarum Institute</i>	16.XXX	AGT11041	-	1,448	1,448
Sexual Assault Services Formula Program	16.017		957,793	-	957,793
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034		1,332,647	6,282	1,338,929
Law Enforcement Assistance FBI Advanced Police Training	16.300		-	476,338	476,338
Law Enforcement Assistance FBI Field Police Training <i>Pass-Through from Iowa State University</i>	16.302	022971A-BASE YEAR	-	25,360	25,360
Antiterrorism Emergency Reserve	16.321		902,567	38,138	940,705
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		-	258,672	258,672
Juvenile Justice and Delinquency Prevention	16.540		89,480	629,309	718,789
Missing Children's Assistance	16.543		-	863,791	863,791
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		-	58,666	58,666
Crime Victim Assistance	16.575		74,710,384	6,224,165	80,934,549
Crime Victim Compensation	16.576		-	5,686,842	5,686,842
Crime Victim Assistance/Discretionary Grants	16.582		-	61,767	61,767
Violence Against Women Formula Grants	16.588		10,129,334	1,000,455	11,129,789
Rural Domestic Violence, Dating Violence, Sexual Assault, and Stalking Assistance Program <i>Pass-Through from University of Oregon</i>	16.589	2020-WR-AX-0071- 2	-	65,195	65,195
<i>Pass-Through from University of Wyoming</i>		2020-WR-AX-0071- 2	-	4,355	4,355
Total - ALN 16.589			-	69,550	69,550
Residential Substance Abuse Treatment for State Prisoners	16.593		2,405,222	-	2,405,222
State Criminal Alien Assistance Program	16.606		-	32,247,560	32,247,560
Bulletproof Vest Partnership Program	16.607		1,060	66,152	67,212
Project Safe Neighborhoods	16.609		814,646	151,301	965,947
Public Safety Partnership and Community Policing Grants	16.710		-	868,437	868,437
Juvenile Mentoring Program <i>Pass-Through from Big Brothers Big Sisters of Colorado, Inc</i>	16.726	0002	-	18,410	18,410
PREA Program: Strategic Support for PREA Implementation	16.735		-	41,809	41,809
Edward Byrne Memorial Justice Assistance Grant Program	16.738		10,869,720	3,168,978	14,038,698
DNA Backlog Reduction Program	16.741		-	3,653,840	3,653,840
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		1,356,646	748,556	2,105,202

**STATE OF TEXAS  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Justice (continued)</b>					
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745		\$ -	\$ 65,901	\$ 65,901
Support for Adam Walsh Act Implementation Grant Program	16.750		-	33,514	33,514
Second Chance Act Reentry Initiative	16.812		-	320,455	320,455
Byrne Criminal Justice Innovation Program	16.817				
<i>Pass-Through from City of Austin</i>		UTA18- 000875;REF # 8700 21102701625- 1	-	32,492	32,492
Justice Reinvestment Initiative	16.827		-	446,937	446,937
National Sexual Assault Kit Initiative	16.833		-	881,155	881,155
Comprehensive Opioid, Stimulant, and other Substances Use Program	16.838		-	266,516	266,516
<i>Pass-Through from City of Houston</i>		PO4500368711/100 00021-2022	-	219,284	219,284
Total - ALN 16.838			-	485,800	485,800
STOP School Violence	16.839		-	(8,905)	(8,905)
<i>Pass-Through from Education Service Center Region 20</i>		202002089	-	(49,833)	(49,833)
Total - ALN 16.839			-	(58,738)	(58,738)
Equitable Sharing Program	16.922		-	1,107,728	1,107,728
Total - U.S. Department of Justice			103,569,499	59,681,070	163,250,569
<b>U.S. Department of Labor</b>					
Labor Force Statistics	17.002		-	3,877,230	3,877,230
Compensation and Working Conditions	17.005		-	285,529	285,529
Unemployment Insurance	17.225		12,840,791	2,432,864,174	2,445,704,965
COVID-19 - Unemployment Insurance			-	156,461,857	156,461,857
Total - ALN 17.225			12,840,791	2,589,326,031	2,602,166,822
Senior Community Service Employment Program	17.235		4,387,974	41,493	4,429,467
Trade Adjustment Assistance	17.245		1,234,089	3,509,645	4,743,734
Workforce Data Quality Initiative (WDQI)	17.261		-	614,277	614,277
Reentry Employment Opportunities	17.270		81,821	40,432	122,253
Work Opportunity Tax Credit Program (WOTC)	17.271		-	1,606,310	1,606,310
Temporary Labor Certification for Foreign Workers	17.273		41,475	877,690	919,165
WIOA National Dislocated Worker Grants / WIA National Emergency Grants COVID-19 - WIOA National Dislocated Worker Grants / WIA National Emergency Grants	17.277		3,722,752	94,110	3,816,862
Total - ALN 17.277			6,588,146	74,017	6,662,163
Total - ALN 17.277			10,310,898	168,127	10,479,025
Registered Apprenticeship	17.285		3,195,717	686,900	3,882,617
Occupational Safety and Health Susan Harwood Training Grants	17.502		-	768,641	768,641
COVID-19 - Occupational Safety and Health Susan Harwood Training Grants			-	148,119	148,119
Total - ALN 17.502			-	916,760	916,760
Consultation Agreements	17.504		-	2,844,826	2,844,826
Mine Health and Safety Grants	17.600		-	834,369	834,369
Total - U.S. Department of Labor			32,092,765	2,605,629,619	2,637,722,384

**STATE OF TEXAS  
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FOR THE YEAR ENDED AUGUST 31 2023**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of State</b>					
U.S. Department of State <i>Pass-Through from World Learning</i>	19.XXX	CBPSA 19-UHCL	\$ 1,570	\$ -	\$ 1,570
Academic Exchange Programs - Undergraduate Programs	19.009				
<i>Pass-Through from International Research &amp; Exchanges Board</i>		FY22 YALI PM TTU 04	-	27,614	27,614
<i>Pass-Through from International Research &amp; Exchanges Board</i>		FY22-YALI-AEI- UTA-01	-	72,749	72,749
<i>Pass-Through from International Research &amp; Exchanges Board</i>		FY22-YALI-BE-UTA- 08	-	9,538	9,538
<i>Pass-Through from International Research &amp; Exchanges Board</i>		FY23-YALI-BE-UTA- 09	-	145,976	145,976
<i>Pass-Through from International Research &amp; Exchanges Board</i>		FY23-YALI-PM- TTU-05	-	112,730	112,730
<i>Pass-Through from University of Connecticut</i>		152359671; PO #467912	-	262,987	262,987
<i>Pass-Through from University of Connecticut</i>		152359671; PO# 152359671 KFS#	-	140,486	140,486
<i>Pass-Through from University of Connecticut</i>		5670230	-	108,251	108,251
<i>Pass-Through from World Learning</i>		423262	-	759	759
<i>Pass-Through from World Learning</i>		CBPSA19-TXWU	-	17,391	17,391
<i>Pass-Through from World Learning</i>		CBPSA20- PVAMU01	-	28,656	28,656
		IDEAS21-UTA01	-		
Total - ALN 19.009			-	927,137	927,137
Environmental and Scientific Partnerships and Programs	19.017		-	67,662	67,662
Investing in People in The Middle East and North Africa	19.021				
<i>Pass-Through from America-Mideast Educational And Training Services, Inc.</i>		20221-22	-	73,994	73,994
Public Diplomacy Programs	19.040		254,592	107,955	362,547
<i>Pass-Through from Cultural Vistas, Inc.</i>		2022-371	-	9,711	9,711
<i>Pass-Through from Partners of the Americas</i>		SMX53017CA0009	-	1,643	1,643
Total - ALN 19.040			254,592	119,309	373,901
Professional and Cultural Exchange Programs - Citizen Exchanges	19.415				
<i>Pass-Through from Institute of International Education</i>		3000228293 UT AUS-	-	16,916	16,916
<i>Pass-Through from International Research &amp; Exchanges Board</i>		FA00000209	-	2,769	2,769
<i>Pass-Through from International Research &amp; Exchanges Board</i>		YLAI FY21 AUSTIN 2	-	43,880	43,880
Total - ALN 19.415			-	63,565	63,565
Public Diplomacy Programs for Afghanistan and Pakistan	19.501		-	144,568	144,568
Criminal Justice Systems	19.703		-	459,886	459,886
Bureau of Western Hemisphere Affairs (WHA) Grant Programs (including Energy and Climate Partnership for the Americas)	19.750		-	52,209	52,209
AEECA/ESF PD Programs	19.900		2,864	90,989	93,853
Export Control and Related Border Security	19.901		215,782	484,572	700,354
Total - U.S. Department of State			474,808	2,483,891	2,958,699
<b>U.S. Department of Transportation</b>					
Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	20.106		2,057,746	57,238,172	59,295,918
COVID-19 - Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs			1,267,704	2,479,410	3,747,114
Total - ALN 20.106			3,325,450	59,717,582	63,043,032
Aviation Research Grants	20.108				
<i>Pass-Through from Embry - Riddle Aeronautical University</i>		693KA8-19-D- 00003 20	-	52,722	52,722
Highway Research and Development Program	20.200		205,748	3,660,704	3,866,452

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31 2023**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Transportation (continued)</b>					
Highway Planning and Construction	20.205		\$ 154,516,386	\$ 3,771,684,296	\$ 3,926,200,682
COVID-19 - Highway Planning and Construction			731,988	229,152,260	229,884,248
Total - ALN 20.205			155,248,374	4,000,836,556	4,156,084,930
Highway Training and Education	20.215		-	300,697	300,697
Recreational Trails Program	20.219		1,994,176	1,201,822	3,195,998
Railroad Safety	20.301		-	34,222	34,222
Capital Assistance to States - Intercity Passenger Rail Service	20.317		-	19,213	19,213
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		1,125,354	770,439	1,895,793
Formula Grants for Rural Areas and Tribal Transit Program	20.509		61,363,713	3,191,043	64,554,756
COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program			7,185,734	-	7,185,734
Total - ALN 20.509			68,549,447	3,191,043	71,740,490
Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program	20.528		3,288,817	405,579	3,694,396
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614		-	302,674	302,674
Pipeline Safety Program State Base Grant	20.700		-	7,430,800	7,430,800
University Transportation Centers Program <i>Pass-Through from Portland State University</i>	20.701	NITC2016-UT-20	-	50,730	50,730
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		-	1,973,329	1,973,329
Pipeline Emergency Response Grant (PERG)	20.706		-	55,817	55,817
State Damage Prevention Program Grants	20.720		-	93,153	93,153
U.S. Merchant Marine Academy	20.807		-	3,188,035	3,188,035
National Infrastructure Investments	20.933		-	23,638,751	23,638,751
Total - U.S. Department of Transportation			233,737,366	4,106,923,868	4,340,661,234
<b>U.S. Department of the Treasury</b>					
U.S. Department of the Treasury	21.XXX	21VITA0237	-	50	50
Low Income Taxpayer Clinics	21.008		-	181,845	181,845
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009		-	41,328	41,328
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015		8,524,030	2,316,732	10,840,762
Equitable Sharing	21.016		-	2,963,180	2,963,180
COVID-19 - Coronavirus Relief Fund	21.019		(454)	678,967,671	678,967,217
<i>Pass-Through from Cameron County</i>		AGT008468	-	311,949	311,949
<i>Pass-Through from City of Brownsville</i>		CITY OF BROWNSVILLE	-	(215)	(215)
<i>Pass-Through from County of Hidalgo</i>		COVID-19 LAB OIG-CA-20-021	-	(1,022,875)	(1,022,875)
Total - ALN 21.019			(454)	678,256,530	678,256,076
COVID-19 - Emergency Rental Assistance Program	21.023		62,108,336	216,438,045	278,546,381
COVID-19 - Homeowner Assistance Fund	21.026		12,480,795	501,992,177	514,472,972
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		212,334,764	753,316,770	965,651,534
<i>Pass-Through from City of Lubbock</i>		16518	-	390,000	390,000
<i>Pass-Through from City of San Antonio</i>		KILPELA/ BEXAR 2023	-	44,442	44,442

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of the Treasury (continued)</b>					
<i>Pass-Through from City of Wichita Falls</i>		021723	\$ -	\$ 3,648	\$ 3,648
<i>Pass-Through from Harris Center For Mental Health and IDD</i>		2021-0280	-	108,839	108,839
<i>Pass-Through from Tarrant County</i>		CO #137523	-	524,733	524,733
<i>Pass-Through from Tarrant County</i>		2022-0004	-	800,000	800,000
Total - ALN 21.027			212,334,764	755,188,432	967,523,196
Total - U.S. Department of the Treasury			295,447,471	2,157,378,319	2,452,825,790
<b>General Services Administration</b>					
Donation of Federal Surplus Personal Property	39.003		15,576,829	61,199	15,638,028
Total - General Services Administration			15,576,829	61,199	15,638,028
<b>National Aeronautics and Space Administration</b>					
National Aeronautics and Space Administration	43.XXX				
<i>Pass-Through from KBR Wyle Services, LLC</i>		NNJ15HK11B	-	6,795,355	6,795,355
<i>Pass-Through from Wyle Laboratories</i>		PO#T803502	-	10,230	10,230
Total - ALN 43.XXX			-	6,805,585	6,805,585
Science	43.001		-	137,964	137,964
Mission Support	43.009		-	550,255	550,255
Space Technology	43.012		-	400,049	400,049
Total - National Aeronautics and Space Administration			-	7,893,853	7,893,853
<b>National Foundation on the Arts and the Humanities</b>					
Promotion of the Arts Grants to Organizations and Individuals	45.024		-	133,123	133,123
Promotion of the Arts Partnership Agreements	45.025		-	1,213,500	1,213,500
Promotion of the Humanities Federal/State Partnership	45.129				
<i>Pass-Through from Humanities Texas</i>		HUMANITIES	-	2,000	2,000
<i>Pass-Through from Humanities Texas</i>		TEXAS	-	(1)	(1)
<i>Pass-Through from Humanities Texas</i>		2020-5878	-	(1)	(1)
<i>Pass-Through from Humanities Texas</i>		2021-6354	-	2,885	2,885
<i>Pass-Through from Humanities Texas</i>		2021-6447	-	2,071	2,071
<i>Pass-Through from Humanities Texas</i>		2021-6449	-	1,846	1,846
<i>Pass-Through from Humanities Texas</i>		2021-6493	-	2,456	2,456
<i>Pass-Through from Humanities Texas</i>		2021-6499	-	1,224	1,224
<i>Pass-Through from Humanities Texas</i>		2022-6605	-	7,350	7,350
<i>Pass-Through from Humanities Texas</i>		2022-6632	-	1,220	1,220
<i>Pass-Through from Humanities Texas</i>		2022-6699	-	5,107	5,107
<i>Pass-Through from Humanities Texas</i>		2022-6735	-	750	750
<i>Pass-Through from Humanities Texas</i>		2023-6774	-	16,792	16,792
<i>Pass-Through from Humanities Texas</i>		2023-6854	-	1,280	1,280
<i>Pass-Through from Humanities Texas</i>		230098	-	2,000	2,000
COVID-19 - Promotion of the Humanities Federal/State Partnership					
<i>Pass-Through from Humanities Texas</i>		2021-6410	-	4,622	4,622
Total - ALN 45.129			-	51,602	51,602
Promotion of the Humanities Division of Preservation and Access	45.149		-	422,856	422,856
Promotion of the Humanities Fellowships and Stipends	45.160		-	87,703	87,703
Promotion of the Humanities Research	45.161		-	13,391	13,391
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		-	212,917	212,917
Promotion of the Humanities Professional Development	45.163		11,200	16,663	27,863
Promotion of the Humanities Public Programs	45.164		-	11,599	11,599
Promotion of the Humanities Office of Digital Humanities	45.169		81,663	88,192	169,855
Museums for America	45.301		-	165,332	165,332



**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>National Foundation on the Arts and the Humanities (continued)</b>					
Grants to States	45.310		\$ 1,641,394	\$ 10,061,683	\$ 11,703,077
COVID-19 - Grants to States			1,076,900	4,409,308	5,486,208
Total - ALN 45.310			2,718,294	14,470,991	17,189,285
Laura Bush 21st Century Librarian Program	45.313		-	149,293	149,293
Pass-Through from University of Tennessee		A21-0261-S002	-	16,181	16,181
Total - ALN 45.313			-	165,474	165,474
Total - National Foundation on the Arts and the Humanities			2,811,157	17,053,343	19,864,500
<b>National Science Foundation</b>					
National Science Foundation	47.XXX	IIP-2149901	-	204,854	204,854
Pass-Through from Lockheed Martin Corporation		NSFDACS1219442	-	4,885,063	4,885,063
Pass-Through from Venturewell		AID20220343	-	(27)	(27)
Pass-Through from Venturewell		C-7718	-	21,867	21,867
Total - ALN 47.XXX			-	5,111,757	5,111,757
Engineering	47.041		-	159,169	159,169
Pass-Through from University of Arizona		659616	-	10,757	10,757
Total - ALN 47.041			-	169,926	169,926
Mathematical and Physical Sciences	47.049		-	632,815	632,815
Pass-Through from Occidental College		OXY-CURM0074	-	5,213	5,213
Total - ALN 47.049			-	638,028	638,028
Geosciences	47.050		-	117,516	117,516
Computer and Information Science and Engineering	47.070		-	219,690	219,690
Pass-Through from Computing Research Association		CIF2020-UT-46	-	65,758	65,758
Pass-Through from University of California - San Diego		77844080; PO# S9001481	-	288,227	288,227
Total - ALN 47.070			-	573,675	573,675
Biological Sciences	47.074		-	188	188
Social, Behavioral, and Economic Sciences	47.075		-	62,636	62,636
STEM Education (formerly Education and Human Resources)	47.076		6,274	8,800,574	8,806,848
Pass-Through from Institute For Learning Innovation		2106168	-	(11,063)	(11,063)
Pass-Through from William Marsh Rice University		R3J012	-	24,356	24,356
Total - ALN 47.076			6,274	8,813,867	8,820,141
Integrative Activities	47.083		-	137,875	137,875
Total - National Science Foundation			6,274	15,625,468	15,631,742
<b>Small Business Administration</b>					
Small Business Development Centers	59.037		1,092,116	6,930,013	8,022,129
COVID-19 - Small Business Development Centers			141,205	1,170,827	1,312,032
Total - ALN 59.037			1,233,321	8,100,840	9,334,161
Veterans Outreach Program	59.044		-	822,464	822,464
Federal and State Technology Partnership Program	59.058		-	107,372	107,372
Congressional Grants	59.059		-	59,930	59,930
State Trade Expansion	59.061		234,704	2,955	237,659
Shuttered Venue Operators Grant Program	59.075		-	1,844,859	1,844,859
COVID-19 - Community Navigator Pilot Program	59.077				

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FOR THE YEAR ENDED AUGUST 31 2023**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>Small Business Administration (continued)</b>					
<i>Pass-Through from Syracuse University</i>		SP-32657-1-06113- S06	\$ -	\$ 95,211	\$ 95,211
Total - Small Business Administration			1,468,025	11,033,631	12,501,656
<b>U.S. Department of Veterans Affairs</b>					
U.S. Department of Veterans Affairs	64.XXX	MORISSETTE- IPA 22-24	-	8,794	8,794
		MORISSETTE- BLESSING IPA	-	47,049	47,049
		VA74115C0021	-	(38,112)	(38,112)
		36C24518C0181	-	182,149	182,149
		642D36127	-	44,175	44,175
<i>Pass-Through from Michael E. DeBaakey Veterans Affairs Medical Center</i>		GME-MF BILLING	-	843,928	843,928
Total - ALN 64.XXX			-	1,087,983	1,087,983
Grants to States for Construction of State Home Facilities	64.005		-	12,820,766	12,820,766
Veterans State Nursing Home Care	64.015		-	103,360,004	103,360,004
Veterans Transportation Program	64.035		-	43,195	43,195
Payments to States for Programs to Promote the Hiring and Retention of Nurses at State Veterans Homes	64.053		-	120,200	120,200
Burial Expenses Allowance for Veterans	64.101		-	1,347,299	1,347,299
All-Volunteer Force Educational Assistance	64.124		-	1,241,864	1,241,864
Veterans Cemetery Grants Program	64.203		-	601,069	601,069
Total - U.S. Department of Veterans Affairs			-	120,622,380	120,622,380
<b>Environmental Protection Agency</b>					
Air Pollution Control Program Support	66.001		-	378,944	378,944
State Indoor Radon Grants	66.032		-	52,635	52,635
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		-	1,526,162	1,526,162
Climate Pollution Reduction Grants	66.046		-	12,219	12,219
Congressionally Mandated Projects	66.202		-	2,869	2,869
Multipurpose Grants to States and Tribes	66.204		-	396,315	396,315
Water Pollution Control State, Interstate, and Tribal Program Support	66.419		150,833	2,132,957	2,283,790
State Underground Water Source Protection	66.433		-	930,880	930,880
Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act	66.436		-	3,828	3,828
<i>Pass-Through from Rural Community Assistance Partnership</i>		M2300364	-	3,828	3,828
<i>Pass-Through from Rural Community Assistance Partnership</i>		84024901	-	22,203	22,203
Total - ALN 66.436			-	26,031	26,031
Water Infrastructure Improvements for the Nation Small and Underserved Communities Emerging Contaminants Grant Program	66.442		1,203,506	-	1,203,506
Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d))	66.444		-	612,428	612,428
Water Quality Management Planning	66.454		444,982	212,984	657,966
National Estuary Program	66.456		574,238	(87,230)	487,008
Nonpoint Source Implementation Grants	66.460		2,196,422	2,569,909	4,766,331
<i>Pass-Through from North Texas Municipal Water District</i>		M2001063	-	19,186	19,186
Total - ALN 66.460			2,196,422	2,589,095	4,785,517

**STATE OF TEXAS  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>Environmental Protection Agency (continued)</b>					
Beach Monitoring and Notification Program Implementation Grants	66.472		\$ -	\$ 125,847	\$ 125,847
Geographic Programs - Gulf of Mexico Program <i>Pass-Through from Galveston Bay Foundation, Inc.</i>	66.475	M2001328	-	320,251	320,251
			-	10	10
Total - ALN 66.475			-	320,261	320,261
Performance Partnership Grants	66.605		583,165	30,736,252	31,319,417
Environmental Information Exchange Network Grant Program and Related Assistance	66.608		167,548	223,643	391,191
Protection of Children from Environmental Health Risks	66.609		-	102,437	102,437
Consolidated Pesticide Enforcement Cooperative Agreements	66.700		-	1,151,454	1,151,454
Toxic Substances Compliance Monitoring Cooperative Agreements	66.701		-	55,841	55,841
TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals	66.707		-	334,411	334,411
Pollution Prevention Grants Program	66.708		-	144,759	144,759
Research, Development, Monitoring, Public Education, Outreach, Training, Demonstrations, and Studies <i>Pass-Through from eXtension Foundation</i>	66.716	SA-2022-18	-	5,073	5,073
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802		-	422,774	422,774
Underground Storage Tank (UST) Prevention, Detection, and Compliance Program	66.804		-	1,742,006	1,742,006
Leaking Underground Storage Tank Trust Fund Corrective Action Program	66.805		-	2,657,872	2,657,872
Superfund State and Indian Tribe Core Program Cooperative Agreements	66.809		-	280,156	280,156
State and Tribal Response Program Grants	66.817		-	914,473	914,473
International Financial Assistance Projects Sponsored by the Office of International and Tribal Affairs <i>Pass-Through from North American Development Bank</i>	66.931	TAA22- 020/NADBC22-157	-	48,501	48,501
Total - Environmental Protection Agency			5,320,694	48,052,049	53,372,743
<b>Nuclear Regulatory Commission</b>					
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		-	184,906	184,906
Total - Nuclear Regulatory Commission			-	184,906	184,906
<b>U.S. Department of Energy</b>					
U.S. Department of Energy <i>Pass-Through from Lawrence Livermore National Laboratory</i>	81.XXX	B652411	-	9,947	9,947
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B658435	-	103,057	103,057
<i>Pass-Through from National Renewable Energy Laboratory</i>		2021 10683	-	5,650	5,650
Total - ALN 81.XXX			-	118,654	118,654
State Energy Program	81.041		-	5,142,926	5,142,926
Weatherization Assistance for Low-Income Persons	81.042		6,620,881	660,207	7,281,088
Office of Science Financial Assistance Program <i>Pass-Through from University of Minnesota</i>	81.049	A010469804	-	778,709	778,709
			-	82,180	82,180
Total - ALN 81.049			-	860,889	860,889
Fossil Energy Research and Development	81.089		-	79,138	79,138
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions	81.106		-	446,648	446,648

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**FOR THE YEAR ENDED AUGUST 31 2023**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Energy (continued)</b>					
Epidemiology and Other Health Studies Financial Assistance Program	81.108		\$ -	\$ 178,088	\$ 178,088
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance <i>Pass-Through from National Fire Protection Association</i>	81.117	17236 001	-	27,822	27,822
State Energy Program Special Projects	81.119		-	364,632	364,632
Nuclear Energy Research, Development and Demonstration	81.121		-	168,938	168,938
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		-	739,169	739,169
Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	81.214		-	1,251,825	1,251,825
Total - U.S. Department of Energy			6,620,881	10,038,936	16,659,817
<b>U.S. Department of Education</b>					
U.S. Department of Education	84.XXX	DED000	-	191,667	191,667
<i>Pass-Through from Jobs for the Future</i>		S423A220084	72,337	250,662	322,999
COVID-19 - U.S. Department of Education		19-037	-	669,312	669,312
COVID-19 - U.S. Department of Education		P425E200025	-	(847)	(847)
COVID-19 - U.S. Department of Education		2020-GE-84425C	-	37,920	37,920
COVID-19 - U.S. Department of Education		26597	-	87,134	87,134
COVID-19 - U.S. Department of Education		27368	-	35,625	35,625
COVID-19 - U.S. Department of Education		28497	-	90,000	90,000
Total - ALN 84.XXX			72,337	1,361,473	1,433,810
Adult Education - Basic Grants to States	84.002A		72,862,711	6,705,212	79,567,923
Total - ALN 84.002			72,862,711	6,705,212	79,567,923
Title I Grants to Local Educational Agencies	84.010A		1,714,845,345	12,225,780	1,727,071,125
Total - ALN 84.010			1,714,845,345	12,225,780	1,727,071,125
Migrant Education State Grant Program	84.011A		25,057,405	1,014,537	26,071,942
Total - ALN 84.011			25,057,405	1,014,537	26,071,942
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013A		540	2,436,119	2,436,659
Total - ALN 84.013			540	2,436,119	2,436,659
Foreign Language and Area Studies Fellowships	84.015B		-	1,964,554	1,964,554
Total - ALN 84.015			-	1,964,554	1,964,554
Undergraduate International Studies and Foreign Language Programs	84.016		-	76,840	76,840
Overseas Programs - Doctoral Dissertation Research Abroad	84.022		-	30,447	30,447
Higher Education Institutional Aid	84.031		-	12,303,741	12,303,741
Title III Part A Programs - Strengthening Institutions Program	84.031A		-	901,327	901,327
Title III Part B Programs - Strengthening Institutions Program	84.031B		-	7,963,047	7,963,047
Hispanic-Serving Institutions - Science Technology Engineering or Mathematics and Articulation Programs	84.031C		-	1,920,335	1,920,335
<i>Pass-Through from Laredo Community College</i>		P031C160115	-	117	117
<i>Pass-Through from Temple College</i>		F24	-	93,736	93,736
Total - ALN 84.031C			-	2,014,188	2,014,188
Title III Part B, Strengthening Historically Black Colleges and Universities Program - FUTURE Act	84.031E		-	966,988	966,988
Strengthening Historically Black Graduate Institutions Program	84.031K		-	5,056,901	5,056,901
Promoting Postbaccalaureate Opportunities for Hispanic Americans Program	84.031M		-	788,400	788,400

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**FOR THE YEAR ENDED AUGUST 31 2023**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Education (continued)</b>					
Developing Hispanic-Serving Institutions Program <i>Pass-Through from Northeast Texas Community College</i>	84.031S	440100	\$ -	\$ 3,282,560	\$ 3,282,560
			-	41,226	41,226
Total - ALN 84.031S			-	3,323,786	3,323,786
Total - ALN 84.031			-	33,318,378	33,318,378
Federal Family Education Loans - Lenders	84.032-L		-	2,564,436	2,564,436
Total - ALN 84.032			-	2,564,436	2,564,436
Vocational Education - Basic Grants to States	84.048A		123,016,524	11,775,744	134,792,268
Total - ALN 84.048			123,016,524	11,775,744	134,792,268
Fund for the Improvement of Postsecondary Education - First in the World - Development	84.116F		-	33,778	33,778
Augustus F. Hawkins Centers of Excellence (Hawkins) Program	84.116K		-	288,002	288,002
Fund for the Improvement of Postsecondary Education - Open Textbooks Pilot Program	84.116T		-	31,869	31,869
Fund for the Improvement of Postsecondary Education	84.116Z		-	360,796	360,796
Total - ALN 84.116			-	714,445	714,445
Minority Science and Engineering Improvement <i>Pass-Through from Howard University</i>	84.120A	P120A190033	-	777,989	777,989
			-	20,964	20,964
Total - ALN 84.120A			-	798,953	798,953
Total - ALN 84.120			-	798,953	798,953
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126A		7,328,230	320,693,832	328,022,062
Total - ALN 84.126			7,328,230	320,693,832	328,022,062
Rehabilitation Counseling	84.129B		-	355,816	355,816
Total - ALN 84.129			-	355,816	355,816
Migrant Education High School Equivalency Program	84.141A		-	980,821	980,821
Total - ALN 84.141			-	980,821	980,821
Migrant Education College Assistance Migrant Program	84.149A		-	1,741,768	1,741,768
Total - ALN 84.149			-	1,741,768	1,741,768
Business and International Education Projects	84.153		-	137,538	137,538
Rehabilitation Services Independent Living Services for Older Individuals Who are Blind	84.177		-	5,082,831	5,082,831
Special Education-Grants for Infants and Families	84.181A		34,651,542	(2,623,579)	32,027,963
COVID-19 - Special Education-Grants for Infants and Families			12,891,953	6,291,320	19,183,273
Total - ALN 84.181A			47,543,495	3,667,741	51,211,236
Total - ALN 84.181			47,543,495	3,667,741	51,211,236
School Safety National Activities	84.184		-	505,698	505,698
School Emergency Response to Violence (Project SERV)	84.184S		-	1,898	1,898
Mental Health Service Professional (MHSP) Demonstration Grant Program	84.184X		-	361,475	361,475
Total - ALN 84.184			-	869,071	869,071
Supported Employment Services for Individuals with the Most Significant Disabilities	84.187		-	1,509,238	1,509,238
Education for Homeless Children and Youth	84.196A		8,795,290	6,156	8,801,446

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Education (continued)</b>					
Total - ALN 84.196			\$ 8,795,290	\$ 6,156	\$ 8,801,446
Graduate Assistance in Areas of National Need	84.200A		-	467,482	467,482
Total - ALN 84.200			-	467,482	467,482
Language Resource Centers	84.229A		-	79,375	79,375
Total - ALN 84.229			-	79,375	79,375
Charter Schools Program State Educational Agencies (SEA) Grant	84.282A		19,138,738	765,278	19,904,016
Total - ALN 84.282			19,138,738	765,278	19,904,016
National Comprehensive Center on Improving Literacy for Students with Disabilities	84.283D				
<i>Pass-Through from Boston University</i>		4500004178	-	18,690	18,690
<i>Pass-Through from Boston University</i>		4500004506	-	41,091	41,091
Total - ALN 84.283D			-	59,781	59,781
Total - ALN 84.283			-	59,781	59,781
Twenty-First Century Community Learning Centers	84.287C		121,206,910	4,337,722	125,544,632
Total - ALN 84.287			121,206,910	4,337,722	125,544,632
Education Research	84.305A		-	8,212	8,212
Continuous Improvement in Education Research	84.305H		99,403	1,134	100,537
<i>Pass-Through from American Institutes for Research</i>		439600001	-	19,027	19,027
Total - ALN 84.305H			99,403	20,161	119,564
Total - ALN 84.305			99,403	28,373	127,776
Research in Special Education	84.324		-	201,310	201,310
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		581,145	750,705	1,331,850
<i>Pass-Through from Kent State University</i>		401018-UTA UNIV61347; PO#	-	23,073	23,073
<i>Pass-Through from Vanderbilt University</i>		P20048320	-	208,383	208,383
Total - ALN 84.325			581,145	982,161	1,563,306
Preparation of Special Education, Early Intervention, and Related Services Leadership Personnel	84.325D		-	148,595	148,595
Leadership Consortia in Sensory Disabilities and Disabilities Associated with Intensive Service Needs	84.325H				
<i>Pass-Through from East Carolina University</i>		H325H190001 -20	-	64,743	64,743
Interdisciplinary Preparation in Special Education, Early Intervention, and Related Services for Personnel Serving Children with Disabilities who have High-Intensity Needs	84.325K		-	1,349,380	1,349,380
COVID-19 - Interdisciplinary Preparation in Special Education, Early Intervention, and Related Services for Personnel Serving Children with Disabilities who have High-Intensity Needs			-	691,137	691,137
Total - ALN 84.325K			-	2,040,517	2,040,517
Total - ALN 84.325			581,145	3,236,016	3,817,161
State Technical Assistance Projects to Improve Services and Results for Children Who Are Deaf-Blind, and National Technical Assistance and Dissemination Center for Children Who Are Deaf-Blind	84.326T		-	556,275	556,275
Total - ALN 84.326			-	556,275	556,275
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334A		875,055	18,849,622	19,724,677
Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP) State Grants	84.334S		2,593,230	1,436,772	4,030,002
Total - ALN 84.334			3,468,285	20,286,394	23,754,679

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Education (continued)</b>					
Child Care Access Means Parents in School	84.335A		\$ -	\$ 1,052,159	\$ 1,052,159
Total - ALN 84.335			-	1,052,159	1,052,159
Teacher Quality Partnership Grants	84.336		-	149,457	149,457
Teacher Quality Partnership Program	84.336S		32,032	102,822	134,854
Total - ALN 84.336			32,032	252,279	284,311
Arts in Education	84.351		-	804,090	804,090
Credit Enhancement for Charter School Facilities	84.354A		-	13,128,399	13,128,399
Total - ALN 84.354			-	13,128,399	13,128,399
Rural and Low-Income Schools Grant	84.358B		9,940,999	361,291	10,302,290
Total - ALN 84.358			9,940,999	361,291	10,302,290
English Language Acquisition State Grants	84.365A		162,789,544	2,718,383	165,507,927
<i>Pass-Through from American Institutes for Research</i>		0527000001	-	58,710	58,710
Total - ALN 84.365A			162,789,544	2,777,093	165,566,637
National Professional Development Program	84.365Z		16,815	1,344,194	1,361,009
Total - ALN 84.365			162,806,359	4,121,287	166,927,646
Supporting Effective Instruction State Grants, Title II, Part A	84.367A		274,950,955	2,233,816	277,184,771
<i>Pass-Through from Dallas Independent School District</i>		936503	-	49,854	49,854
<i>Pass-Through from Ector County Independent School District</i>		21-0191	-	58	58
<i>Pass-Through from Ector County Independent School District</i>		22-0200	-	28,423	28,423
<i>Pass-Through from Grand Prairie Independent School District</i>		21-0128	-	22	22
<i>Pass-Through from Grand Prairie Independent School District</i>		9692300002	-	31,050	31,050
<i>Pass-Through from Lubbock Independent School District</i>		22-0203	-	14,094	14,094
<i>Pass-Through from Socorro Independent School District</i>		A21-0224-DELEON	-	131	131
<i>Pass-Through from Socorro Independent School District</i>		22-0206	-	27,160	27,160
Total - ALN 84.367A			274,950,955	2,384,608	277,335,563
Total - ALN 84.367			274,950,955	2,384,608	277,335,563
Grants for State Assessments and Related Activities	84.369A		(5,876)	32,428,463	32,422,587
Total - ALN 84.369			(5,876)	32,428,463	32,422,587
Comprehensive Literacy Development	84.371C		3,580,538	150,824	3,731,362
Total - ALN 84.371			3,580,538	150,824	3,731,362
Statewide Longitudinal Data Systems	84.372A		-	537,982	537,982
Total - ALN 84.372			-	537,982	537,982
Academic Competitiveness Grants	84.375		-	(11)	(11)
School Improvement Fund	84.377A		109,781	-	109,781
Total - ALN 84.377			109,781	-	109,781
ARRA - Title I Grants to Local Educational Agencies, Recovery Act	84.389		(50)	-	(50)
ARRA - Special Education Grants to States, Recovery Act	84.391		(20,970)	-	(20,970)
ARRA - Special Education - Preschool Grants, Recovery Act	84.392		(1,911)	-	(1,911)
Education Innovation and Research - Expansion Grants	84.411A				
<i>Pass-Through from National Writing Project</i>		06-TX17- 2021I3WNTS	-	1,350	1,350
Education Innovation and Research - Mid-phase Grants	84.411B				

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Education (continued)</b>					
<i>Pass-Through from Jobs for the Future</i>		U411B18004018A	\$ 128,166	\$ -	\$ 128,166
Total - ALN 84.411			128,166	1,350	129,516
DISABILITY INNOVATION FUND (DIF)	84.421D		-	759,882	759,882
Total - ALN 84.421			-	759,882	759,882
Supporting Effective Educator Development Program	84.423A		113,645	2,649,392	2,763,037
Total - ALN 84.423			113,645	2,649,392	2,763,037
Student Support and Academic Enrichment Program	84.424A		187,767,615	939,631	188,707,246
<i>Pass-Through from Ysleta Independent School District</i>		20220280	-	14,627	14,627
Total - ALN 84.424A			187,767,615	954,258	188,721,873
Stronger Connections Grant Program (SCG)	84.424F		282,276	71,503	353,779
Total - ALN 84.424			188,049,891	1,025,761	189,075,652
COVID-19 - Discretionary Grants Rethink K-12 Education Models Grants	84.425B		-	6,093,457	6,093,457
COVID-19 - Governors Emergency Education Relief (GEER) Fund	84.425C		17,121,271	92,460,926	109,582,197
COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D		1,814,424,760	36,529,921	1,850,954,681
<i>Pass-Through from Canutillo Independent School District</i>		2300868	-	71,091	71,091
Total - ALN 84.425D			1,814,424,760	36,601,012	1,851,025,772
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	84.425E		-	14,554,218	14,554,218
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Institutional Portion	84.425F		-	145,320,055	145,320,055
COVID-19 - HEERF Historically Black Colleges and Universities (HBCUs)	84.425J		-	66,528,320	66,528,320
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Minority Serving Institutions (MSIs)	84.425L		-	19,919,289	19,919,289
COVID-19 - HEERF Strengthening Institutions Program (SIP)	84.425M		-	2,693,525	2,693,525
COVID-19 - Coronavirus Response and Relief Supplemental Appropriations Act, 2021 - Emergency Assistance to Non-Public Schools Program	84.425R		-	73,426,805	73,426,805
COVID-19 - HEERF Supplemental Support Under American Rescue Plan (SSARP) Program	84.425T		-	1,293,183	1,293,183
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U		3,475,925,078	75,852,344	3,551,777,422
COVID-19 - American Rescue Plan - Emergency Assistance to Non-Public Schools	84.425V		-	28,646,477	28,646,477
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth	84.425W		16,976,392	-	16,976,392
Total - ALN 84.425			5,324,447,501	563,389,611	5,887,837,112
Immediate Aid to Restart School Operations	84.938A		(1,669,245)	277,474	(1,391,771)
Temporary Emergency Impact Aid for Displaced Students Program	84.938C		(13,564,207)	-	(13,564,207)
Total - ALN 84.938			(15,233,452)	277,474	(14,955,978)
Total - U.S. Department of Education			8,092,913,966	1,063,374,577	9,156,288,543
<b>Consumer Product Safety Commission</b>					
Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component Program	87.051		-	454,128	454,128



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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>Consumer Product Safety Commission (continued)</b>					
Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program	87.052		\$ 17,475	\$ 97,569	\$ 115,044
Total - Consumer Product Safety Commission			17,475	551,697	569,172
<b>National Archives and Records Administration</b>					
National Historical Publications and Records Grants	89.003		-	2,825,128	2,825,128
Total - National Archives and Records Administration			-	2,825,128	2,825,128
<b>U.S. Election Assistance Commission</b>					
HAVA Election Security Grants	90.404		460,378	370,868	831,246
COVID-19 - HAVA Election Security Grants			(270,978)	-	(270,978)
Total - ALN 90.404			189,400	370,868	560,268
Total - U.S. Election Assistance Commission			189,400	370,868	560,268
<b>U.S. Department of Health and Human Services</b>					
U.S. Department of Health and Human Services	93.XXX	HHSTX-3- 0000305601	-	1,132,022	1,132,022
		75N97020R00004	-	1,620,502	1,620,502
		75R60219C00004	-	5,444,300	5,444,300
		90ATTF0020-01-00	-	63,742	63,742
<i>Pass-Through from American Society of Clinical Oncology, Inc</i>		NH23IP922656	-	68,580	68,580
		90PRRC0006-01-00	-	15,869	15,869
<i>Pass-Through from Christopher and Dana Reeve Foundation</i>		UTAUS- FA00001046	-	126,219	126,219
<i>Pass-Through from Foundation Communities</i>		608417	-	13,806	13,806
<i>Pass-Through from Oak Ridge Associated Universities</i>		AID-20210537	-	106,957	106,957
COVID-19 - U.S. Department of Health and Human Services		1NH75OT000054- 01-00	-	140,048	140,048
<i>Pass-Through from Tarrant County Public Health Department</i>			-	140,048	140,048
Total - ALN 93.XXX			-	8,732,045	8,732,045
Medical Reserve Corps Small Grant Program	93.008				
<i>Pass-Through from Naccho</i>		MRC 22-2444	-	6,385	6,385
<i>Pass-Through from Naccho</i>		RISE 22-2444	-	97,640	97,640
Total - ALN 93.008			-	104,025	104,025
National Organizations of State and Local Officials	93.011		130,140	610,747	740,887
COVID-19 - National Organizations of State and Local Officials			-	3,690,642	3,690,642
Total - ALN 93.011			130,140	4,301,389	4,431,529
Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041		256,801	-	256,801
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals	93.042		1,304,523	44,822	1,349,345
<i>Pass-Through from City of Houston Health and Human Services</i>		4600015194	-	461,642	461,642
COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals			487,621	(45,099)	442,522
<i>Pass-Through from City of Houston Health and Human Services</i>		4600015194	-	13,008	13,008
Total - ALN 93.042			1,792,144	474,373	2,266,517
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043		1,693,542	(131,601)	1,561,941
COVID-19 - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services			702,201	131,601	833,802
Total - ALN 93.043			2,395,743	-	2,395,743
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048		(1,197,604)	174,882	(1,022,722)
<i>Pass-Through from National Alliance for Hispanic Health</i>		AID20230417	-	7,957	7,957

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Health and Human Services (continued)</b>					
COVID-19 - Special Programs for the Aging, Title IV, and Title II, Discretionary Projects			\$ 1,093,844	\$ (138,152)	\$ 955,692
<i>Pass-Through from National Council on Aging, Inc</i>		90HDCRC0008-01-01	-	55,682	55,682
Total - ALN 93.048			(103,760)	100,369	(3,391)
National Family Caregiver Support, Title III, Part E	93.052		10,518,625	(415,516)	10,103,109
COVID-19 - National Family Caregiver Support, Title III, Part E			3,225,329	690,704	3,916,033
Total - ALN 93.052			13,743,954	275,188	14,019,142
Training in General, Pediatric, and Public Health Dentistry	93.059		-	1,649,294	1,649,294
Sexual Risk Avoidance Education	93.060		60,000	822,665	882,665
<i>Pass-Through from Change Happens</i>		000183685	-	42,834	42,834
Total - ALN 93.060			60,000	865,499	925,499
Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure	93.065		-	195,594	195,594
Public Health Emergency Preparedness	93.069		19,654,476	18,540,077	38,194,553
<i>Pass-Through from National Alliance for Hispanic Health</i>		AID20220111	-	166,799	166,799
Total - ALN 93.069			19,654,476	18,706,876	38,361,352
Environmental Public Health and Emergency Response	93.070		570,981	284,228	855,209
Medicare Enrollment Assistance Program	93.071		1,373,924	245,167	1,619,091
Lifespan Respite Care Program	93.072		(3,892)	118,023	114,131
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073		2,295,483	908,717	3,204,200
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074		(457)	(2,645)	(3,102)
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079		-	150,057	150,057
Blood Disorder Program: Prevention, Surveillance, and Research	93.080		262,888	38,543	301,431
<i>Pass-Through from American Thrombosis and Hemostasis Network</i>		ATHN2020CDC-VI-03	-	106,858	106,858
Total - ALN 93.080			262,888	145,401	408,289
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084				
<i>Pass-Through from San Diego State University Research Foundation</i>		D9377SA909 A00TA775A 7802	-	6,558	6,558
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		-	726,211	726,211
<i>Pass-Through from Mathematica Inc</i>		50898X07311	-	127,595	127,595
Total - ALN 93.086			-	853,806	853,806
Advancing System Improvements for Key Issues in Women's Health	93.088		66,695	100,326	167,021
Guardianship Assistance	93.090		57,164	12,744,792	12,801,956
COVID-19 - Guardianship Assistance			-	1,198,060	1,198,060
Total - ALN 93.090			57,164	13,942,852	14,000,016
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092				
<i>Pass-Through from Change Happens</i>		000183684	-	57,136	57,136
<i>Pass-Through from Healthy Futures of Texas</i>		MOA BAE-B-SAFE	-	164,109	164,109
Total - ALN 93.092			-	221,245	221,245
Food and Drug Administration Research	93.103		-	1,283,479	1,283,479
<i>Pass-Through from Association of Food and Drug Officials</i>		G-SE-2204-03349	-	36,599	36,599
Total - ALN 93.103			-	1,320,078	1,320,078

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Health and Human Services (continued)</b>					
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)	93.104		\$ 1,789,044	\$ 1,094,010	\$ 2,883,054
Area Health Education Centers	93.107		1,322,082	1,939,701	3,261,783
Health Education Assistance Loans (HEAL)	93.108		-	471,552	471,552
Maternal and Child Health Federal Consolidated Programs	93.110		308,029	1,186,943	1,494,972
<i>Pass-Through from Organization of Teratology Informations</i>		UG4MC27861	-	20,121	20,121
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5126412	-	49,051	49,051
Total - ALN 93.110			308,029	1,256,115	1,564,144
Environmental Health	93.113		(992)	49,039	48,047
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		4,041,818	2,721,095	6,762,913
Preventive Medicine Residency	93.117		-	18,942	18,942
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130		-	216,533	216,533
Injury Prevention and Control Research and State and Community Based Programs	93.136		2,413,451	612,625	3,026,076
<i>Pass-Through from Safe States Alliance</i>		AGT010217	-	21,498	21,498
<i>Pass-Through from Safe States Alliance</i>		5NU17CE924917-04	-	1,779	1,779
Total - ALN 93.136			2,413,451	635,902	3,049,353
COVID-19 - Community Programs to Improve Minority Health Grant Program	93.137				
<i>Pass-Through from City of San Antonio</i>		1CPIMP211274-01-00	-	1,068,570	1,068,570
NIEHS Hazardous Waste Worker Health and Safety Training	93.142				
<i>Pass-Through from Deep South Center for Environmental Justice, Inc.</i>		2U45ES010664-23	-	283,503	283,503
HIV-Related Training and Technical Assistance	93.145				
<i>Pass-Through from University of New Mexico Health Science Center</i>		3RGL7/6U1OHA33 225-01-01	-	270,764	270,764
Total - ALN 93.145			-	383,797	383,797
Projects for Assistance in Transition from Homelessness (PATH)	93.150		4,293,324	43,936	4,337,260
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153				
<i>Pass-Through from Houston Regional HIV/AIDS Resource Group, Inc.</i>		P010904	-	12,108	12,108
<i>Pass-Through from Houston Regional HIV/AIDS Resource Group, Inc.</i>		22UTH00RWD	-	(80)	(80)
<i>Pass-Through from Houston Regional HIV/AIDS Resource Group, Inc.</i>		23UTH00RWD	-	134,159	134,159
Total - ALN 93.153			-	146,187	146,187
Rural Health Research Centers	93.155				
COVID-19 - Rural Health Research Centers			10,023,444	129,076	10,152,520
Total - ALN 93.155			10,023,444	171,815	10,195,259
Centers of Excellence	93.157				
Health Program for Toxic Substances and Disease Registry	93.161				
<i>Pass-Through from American Academy of Pediatrics</i>		PO# 100750	-	375	375
<i>Pass-Through from American Academy of Pediatrics</i>		PO# 100805	-	28,667	28,667
<i>Pass-Through from American Academy of Pediatrics</i>		PO# 101031	-	261,960	261,960
Total - ALN 93.161			-	291,002	291,002
Grants to States for Loan Repayment	93.165		167,121	21,231	188,352
Research Related to Deafness and Communication Disorders	93.173				
			-	50,731	50,731
COVID-19 - Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects	93.185				

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Family Support Services of Amarillo, Inc.</i>		03235-AR04745	\$ -	\$ 989	\$ 989
Graduate Psychology Education	93.191		-	859,506	859,506
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197		-	333,274	333,274
Telehealth Programs	93.211		76,574	688,042	764,616
<i>Pass-Through from Alaska Native Tribal Health Consortium</i>		GA540183	-	442,318	442,318
<i>Pass-Through from University of Mississippi Medical Center</i>		SP14311-SB1	-	18,345	18,345
<i>Pass-Through from University of Mississippi Medical Center</i>		SP14600-SB16	-	93,745	93,745
Total - ALN 93.211			76,574	1,242,450	1,319,024
Family Planning Services	93.217				
<i>Pass-Through from Every Body Texas</i>		FPHPA006521-01-00	-	103,590	103,590
<i>Pass-Through from Every Body Texas</i>		QUALITYIMPROVE	-	18,672	18,672
<i>Pass-Through from The Women's Health and Family Planning Association of Texas</i>		MENT QIA	-	-	-
		FPHPA6401	-	258,417	258,417
Total - ALN 93.217			-	380,679	380,679
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235		4,905,665	1,782,451	6,688,116
State Capacity Building	93.240		-	337,818	337,818
State Rural Hospital Flexibility Program	93.241		-	1,173,430	1,173,430
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		9,228,168	14,517	9,242,685
<i>Pass-Through from Aliviane, Inc.</i>		1H79TI083624-01	-	48,739	48,739
<i>Pass-Through from Baylor University</i>		1741159753A1	-	26,157	26,157
<i>Pass-Through from Center For Applied Research Solutions</i>		1158	-	3,051	3,051
<i>Pass-Through from Center For Applied Research Solutions</i>		1170	-	49,925	49,925
<i>Pass-Through from Harris Health System</i>		HCHD-602	-	-	-
<i>Pass-Through from Integral Care</i>		PO#10000-0002011626	-	172,471	172,471
		UTA19-000927- 2	-	32,959	32,959
		1002-2 2; ATTN: KATHERINE	-	-	-
<i>Pass-Through from Morehouse School of Medicine</i>		NAPIER	-	23,224	23,224
		1003-1 1; ATTN: KATHERINE	-	-	-
<i>Pass-Through from Morehouse School of Medicine</i>		NAPIER	-	2,565	2,565
<i>Pass-Through from University of Missouri - Kansas City</i>		00108843/0007626	-	-	-
		6	-	9,558	9,558
<i>Pass-Through from University of Missouri - Kansas City</i>		00118405/0007982	-	-	-
		9	-	437,491	437,491
<i>Pass-Through from University of Missouri - Kansas City</i>		00118993/0008117	-	-	-
		0	-	115,568	115,568
COVID-19 - Substance Abuse and Mental Health Services Projects of Regional and National Significance			-	5,491,644	5,491,644
Total - ALN 93.243			9,228,168	6,427,869	15,656,037
Advanced Nursing Education Workforce Grant Program	93.247		-	1,549,223	1,549,223
Geriatric Academic Career Awards Department of Health and Human Services	93.250		-	6,509	6,509
Early Hearing Detection and Intervention	93.251		20,943	181,197	202,140
Poison Center Support and Enhancement Grant	93.253		-	967,408	967,408
Occupational Safety and Health Program	93.262		7,514	291,077	298,591
COVID-19 - Occupational Safety and Health Program			-	6,641	6,641
Total - ALN 93.262			7,514	297,718	305,232
Immunization Cooperative Agreements	93.268		5,997,924	624,855,451	630,853,375
COVID-19 - Immunization Cooperative Agreements			49,121,362	68,887,245	118,008,607
<i>Pass-Through from St. Vincent's House</i>		NH23IP922616	-	757	757
<i>Pass-Through from University of New Mexico</i>		NAID20220071	-	303,812	303,812

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Health and Human Services (continued)</b>					
Total - ALN 93.268			\$ 55,119,286	\$ 694,047,265	\$ 749,166,551
Viral Hepatitis Prevention and Control	93.270		-	259,120	259,120
Alcohol Research Programs	93.273		-	457,016	457,016
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		-	269,656	269,656
Teenage Pregnancy Prevention Program	93.297		445,000	1,160,785	1,605,785
COVID-19 - Small Rural Hospital Improvement Grant Program	93.301		1,294,306	310,897	1,605,203
Minority Health and Health Disparities Research	93.307		-	97,223	97,223
Trans-NIH Research Support	93.310		-	123,087	123,087
Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program	93.314		-	72,782	72,782
Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security	93.318				
<i>Pass-Through from National Hispanic Medical Association</i>		RAMIREZ - NHMA/CDC	-	302,379	302,379
Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas	93.319		20,070	1,349,378	1,369,448
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		8,955	6,367,309	6,376,264
			55,517,936	327,412,571	382,930,507
Total - ALN 93.323			55,526,891	333,779,880	389,306,771
State Health Insurance Assistance Program	93.324		2,429,591	151,945	2,581,536
Paralysis Resource Center	93.325				
<i>Pass-Through from The University of Texas Foundation, Inc.</i>		UT FOUNDATION/90P RRC0006	-	87,413	87,413
Behavioral Risk Factor Surveillance System COVID-19 - Behavioral Risk Factor Surveillance System	93.336		-	493,636	493,636
			-	7,526	7,526
Total - ALN 93.336			-	501,162	501,162
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354				
<i>Pass-Through from Cameron County</i>		AGT007517	-	91,716	91,716
COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response			36,649,172	12,780,308	49,429,480
<i>Pass-Through from Cameron County</i>		2022C04147 / AGT007521	-	49,465	49,465
Total - ALN 93.354			36,649,172	12,921,489	49,570,661
Public Health Informatics & Technology Workforce Development Program (The PHIT Workforce Development Program) COVID-19 - Public Health Informatics & Technology Workforce Development Program (The PHIT Workforce Development Program)	93.355		-	334,226	334,226
			24,742	1,517,703	1,542,445
Total - ALN 93.355			24,742	1,851,929	1,876,671
Nurse Education, Practice Quality and Retention Grants	93.359		89,918	1,753,995	1,843,913
Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs	93.367		-	488,959	488,959
ACL Independent Living State Grants COVID-19 - ACL Independent Living State Grants	93.369		1,599,085	10,662	1,609,747
			24,638	8,435	33,073
Total - ALN 93.369			1,623,723	19,097	1,642,820
National and State Tobacco Control Program	93.387		383,698	2,526,973	2,910,671

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Health and Human Services (continued)</b>					
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391		\$ 95,769	\$ 267,791	\$ 363,560
<i>Pass-Through from City of Houston Health and Human Services</i>		4600017434 / AGT009370	-	157,973	157,973
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		1NH75OT000026- 01-00	-	235,307	235,307
<i>Pass-Through from University of New Mexico</i>		PRO-HPSAU-4513- 21	-	20,288	20,288
COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises			8,214,732	4,115,455	12,330,187
<i>Pass-Through from City of Houston Health and Human Services</i>		OT21-2103 AGT008378	-	420,066	420,066
<i>Pass-Through from City of San Antonio</i>		4600017320 P00429601	-	192,189	192,189
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		AGT006256	-	756,807	756,807
Total - ALN 93.391			8,310,501	6,165,876	14,476,377
ARRA - Nurse Faculty Loan Program	93.408		-	84,142	84,142
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421				
<i>Pass-Through from American Cancer Society, Inc.</i>		NU380T000283	-	4,916	4,916
<i>Pass-Through from Council of State &amp; Territorial Epidemiologists</i>		M2202790	-	19,700	19,700
<i>Pass-Through from Council of State &amp; Territorial Epidemiologists</i>		NU38OT000297; PO# 7708	-	9,361	9,361
<i>Pass-Through from Council of State &amp; Territorial Epidemiologists</i>		NU38OT000297; PO# 7724	66,000	58,257	124,257
<i>Pass-Through from National Association of Chronic Disease Directors</i>		5NU38OT00028603	-	5,210	5,210
<i>Pass-Through from National Foundation for the Centers for Disease Control and Prevention</i>		5623	-	22,430	22,430
Total - ALN 93.421			66,000	119,874	185,874
The National Cardiovascular Health Program	93.426		458,182	2,392,989	2,851,171
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433				
<i>Pass-Through from CreateAbility Concepts, Inc.</i>		26038	-	21,894	21,894
Every Student Succeeds Act/Preschool Development Grants	93.434		3,389,316	319,170	3,708,486
The Innovative Cardiovascular Health Program	93.435		189,060	715,046	904,106
State Physical Activity and Nutrition (SPAN)	93.439		352,086	384,348	736,434
COVID-19 - HRSA COVID-19 Claims Reimbursement for the Uninsured Program and the COVID-19 Coverage Assistance Fund	93.461		-	271,158	271,158
ACL Assistive Technology	93.464		-	1,354,906	1,354,906
Alzheimer's Disease Program Initiative (ADPI)	93.470				
<i>Pass-Through from WellMed Charitable Foundation</i>		WELLMED/90ADPI 0014-01-00	-	2,245	2,245
Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	93.478		-	567,694	567,694
Congressional Directives	93.493		-	1,176,171	1,176,171
COVID-19 - Community Health Workers for Public Health Response and Resilient	93.495				
<i>Pass-Through from City of Austin</i>		1-NU58DP006991- 01-00	-	147,737	147,737
<i>Pass-Through from City of San Antonio</i>		NU58DP007009/C DC-RFA-DP21	-	147,806	147,806
<i>Pass-Through from City of San Antonio</i>		1NU58DP007009- 01-00	-	378,966	378,966
Total - ALN 93.495			-	674,509	674,509
Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports	93.497		2,472,897	(1,003,545)	1,469,352

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Health and Human Services (continued)</b>					
COVID-19 - Family Violence Prevention and Services/ Sexual Assault/Rape Crisis Services and Supports			\$ 795,547	\$ 1,003,545	\$ 1,799,092
Total - ALN 93.497			3,268,444	-	3,268,444
COVID-19 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498		-	51,072,841	51,072,841
COVID-19 - Low Income Household Water Assistance Program	93.499		29,309,831	29,487,011	58,796,842
Public Health Training Centers Program	93.516		79,263	830,336	909,599
<i>Pass-Through from Tulane University Medical Center</i>		UB6HP316820502	-	3,598	3,598
Total - ALN 93.516			79,263	833,934	913,197
Grants for Capital Development in Health Centers	93.526		-	343,793	343,793
MaryLee Allen Promoting Safe and Stable Families Program	93.556		13,295,448	33,401,594	46,697,042
COVID-19 - MaryLee Allen Promoting Safe and Stable Families Program			-	79,299	79,299
Total - ALN 93.556			13,295,448	33,480,893	46,776,341
Temporary Assistance for Needy Families	93.558		145,533,204	385,933,194	531,466,398
COVID-19 - Temporary Assistance for Needy Families			10,736,987	(1,520,806)	9,216,181
Total - ALN 93.558			156,270,191	384,412,388	540,682,579
Child Support Services	93.563		-	216,879,345	216,879,345
Child Support Services Research	93.564		-	89,547	89,547
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566		-	38,459	38,459
Low-Income Home Energy Assistance	93.568		234,649,504	63,191,289	297,840,793
COVID-19 - Low-Income Home Energy Assistance			5,114,378	40,808,552	45,922,930
Total - ALN 93.568			239,763,882	103,999,841	343,763,723
Community Services Block Grant	93.569		35,904,860	1,082,127	36,986,987
COVID-19 - Community Services Block Grant			8,037	-	8,037
Total - ALN 93.569			35,912,897	1,082,127	36,995,024
State Court Improvement Program	93.586		-	2,303,365	2,303,365
Community-Based Child Abuse Prevention Grants	93.590		2,960,099	3,995,234	6,955,333
COVID-19 - Community-Based Child Abuse Prevention Grants			6,229,753	964,334	7,194,087
Total - ALN 93.590			9,189,852	4,959,568	14,149,420
COVID-19 - Family Violence Prevention and Services/State Domestic Violence Coalitions	93.591		-	(348)	(348)
<i>Pass-Through from Texas Council on Family Violence</i>		2001TXSDC3			
Grants to States for Access and Visitation Programs	93.597		-	698,848	698,848
Chafee Education and Training Vouchers Program (ETV)	93.599		-	1,694,357	1,694,357
COVID-19 - Chafee Education and Training Vouchers Program (ETV)			-	402,154	402,154
Total - ALN 93.599			-	2,096,511	2,096,511
Community Health Access and Rural Transformation (CHART) Model	93.624		-	131,331	131,331
Developmental Disabilities Basic Support and Advocacy Grants	93.630		3,474,596	4,155,223	7,629,819
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		-	694,849	694,849
Stephanie Tubbs Jones Child Welfare Services Program	93.645		80,369	28,201,202	28,281,571
Adoption Opportunities	93.652		615,142	1,197,202	1,812,344
<i>Pass-Through from Adoption Exchange Association</i>		HHS-2022-ACF- ACYF-CO-0095	-	570,879	570,879

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Adoption Exchange Association</i>		UTA17-001178 7 (YEAR 5)	\$ -	\$ 112,593	\$ 112,593
<i>Pass-Through from Adoption Exchange Association</i>		UTA17-001178 8	-	36,000	36,000
<i>Pass-Through from Adoption Exchange Association</i>		UTA17-001178; YEAR 4 CARRYOVER	-	1,100	1,100
Total - ALN 93.652			615,142	1,917,774	2,532,916
Foster Care Title IV-E	93.658		36,648,547	129,274,383	165,922,930
COVID-19 - Foster Care Title IV-E			-	5,431,466	5,431,466
Total - ALN 93.658			36,648,547	134,705,849	171,354,396
Adoption Assistance	93.659		806,632	162,639,805	163,446,437
COVID-19 - Adoption Assistance			-	14,830,292	14,830,292
Total - ALN 93.659			806,632	177,470,097	178,276,729
COVID-19 - Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	93.665		-	1,213,327	1,213,327
Social Services Block Grant	93.667		55,096,747	169,100,760	224,197,507
Child Abuse and Neglect State Grants	93.669		87,500	8,249,269	8,336,769
COVID-19 - Child Abuse and Neglect State Grants			379,170	1,959,864	2,339,034
Total - ALN 93.669			466,670	10,209,133	10,675,803
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671		6,545,862	(3,310,337)	3,235,525
COVID-19 - Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services			4,432,154	3,691,506	8,123,660
Total - ALN 93.671			10,978,016	381,169	11,359,185
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674		260,856	9,322,494	9,583,350
COVID-19 - John H. Chafee Foster Care Program for Successful Transition to Adulthood			142,737	3,437,332	3,580,069
Total - ALN 93.674			403,593	12,759,826	13,163,419
Maternal Opioid Misuse Model	93.687		-	46,593	46,593
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	93.714		-	2	2
Mental and Behavioral Health Education and Training Grants	93.732		175,583	1,786,937	1,962,520
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs - financed by Prevention and Public Health Funds (PPHF)	93.734		-	491	491
Elder Abuse Prevention Interventions Program	93.747		257,579	112,371	369,950
COVID-19 - Elder Abuse Prevention Interventions Program			8,808	6,519,422	6,528,230
<i>Pass-Through from City of Houston Health and Human Services</i>		4600015194	-	51,170	51,170
Total - ALN 93.747			266,387	6,682,963	6,949,350
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)	93.761		-	39,198	39,198
<i>Pass-Through from United Way of Tarrant County</i>		M2000222	-	39,198	39,198
Children's Health Insurance Program	93.767		(12,971)	775,282,865	775,269,894
COVID-19 - Children's Health Insurance Program			-	30,801,683	30,801,683
Total - ALN 93.767			(12,971)	806,084,548	806,071,577
Opioid STR	93.788		16,240,601	32,723,528	48,964,129
COVID-19 - Opioid STR			-	11,131,041	11,131,041
Total - ALN 93.788			16,240,601	43,854,569	60,095,170



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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Health and Human Services (continued)</b>					
Money Follows the Person Rebalancing Demonstration	93.791		\$ 7,590,770	\$ 20,117,928	\$ 27,708,698
State Survey Certification of Health Care Providers and Suppliers (Title XIX) Medicaid	93.796		-	27,679,189	27,679,189
Organized Approaches to Increase Colorectal Cancer Screening	93.800		-	507,529	507,529
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817		-	618,670	618,670
COVID-19 - Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities			-	240,748	240,748
Total - ALN 93.817			-	859,418	859,418
National Ebola Training and Education Center (NETEC)	93.825				
<i>Pass-Through from Emory University</i>		U3REP1505490516 6U3REP170552040	-	115,468	115,468
<i>Pass-Through from Emory University</i>		5	-	(1,214)	(1,214)
<i>Pass-Through from University of Nebraska</i>		6NU38CK00048301 11	-	24,314	24,314
Total - ALN 93.825			-	138,568	138,568
Section 223 Demonstration Programs to Improve Community Mental Health Services	93.829				
<i>Pass-Through from Central Plains Center</i>		UTA22-000036AM1	-	33,658	33,658
<i>Pass-Through from Heart of Texas Region Mental Health &amp; Mental Retardation Center</i>		UTA21-000261 YEAR 1	-	13,369	13,369
Total - ALN 93.829			-	47,027	47,027
Cardiovascular Diseases Research	93.837		-	817,681	817,681
Lung Diseases Research	93.838		-	388,008	388,008
Blood Diseases and Resources Research	93.839				
<i>Pass-Through from Augusta University</i>		33737-23	-	9,017	9,017
<i>Pass-Through from Westat, Inc.</i>		AGT010116	-	23,345	23,345
Total - ALN 93.839			-	32,362	32,362
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		-	105,130	105,130
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		-	773,076	773,076
<i>Pass-Through from Rogosin Institute</i>		OXBURGH-R24-01	-	(60)	(60)
Total - ALN 93.847			-	773,016	773,016
Allergy and Infectious Diseases Research	93.855		52,624	514,930	567,554
<i>Pass-Through from Duke University</i>		560532129	-	31,881	31,881
<i>Pass-Through from Texas Biomedical Research Institute</i>		741109630	-	37,840	37,840
Total - ALN 93.855			52,624	584,651	637,275
Biomedical Research and Research Training	93.859				
<i>Pass-Through from Baylor College of Medicine</i>		7000001006/5T32G M008280-33	-	(305)	(305)
<i>Pass-Through from University of New Mexico Health Science Center</i>		3REY1	-	(8,924)	(8,924)
Total - ALN 93.859			-	(9,229)	(9,229)
Aging Research	93.866		-	42,866	42,866
Vision Research	93.867		-	29,862	29,862
Maternal, Infant and Early Childhood Home Visiting Grant	93.870		14,652,700	6,076,810	20,729,510
COVID-19 - Maternal, Infant and Early Childhood Home Visiting Grant			1,764,841	193,199	1,958,040
Total - ALN 93.870			16,417,541	6,270,009	22,687,550

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Health and Human Services (continued)</b>					
Medical Library Assistance	93.879				
<i>Pass-Through from William Marsh Rice University</i>		X03077946R23534 ASTRID MANUEL	\$ -	\$ 32,647	\$ 32,647
<i>Pass-Through from William Marsh Rice University</i>		2T15LM007093-26	-	38	38
<i>Pass-Through from William Marsh Rice University</i>		2T15LM007093-31	-	34,201	34,201
Total - ALN 93.879			-	66,886	66,886
Primary Care Training and Enhancement	93.884		-	936,380	936,380
National Bioterrorism Hospital Preparedness Program	93.889		12,823,731	2,947,391	15,771,122
COVID-19 - National Bioterrorism Hospital Preparedness Program			251,676	110,737	362,413
Total - ALN 93.889			13,075,407	3,058,128	16,133,535
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898		4,610,641	3,669,448	8,280,089
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912		107,748	721,933	829,681
<i>Pass-Through from University Health System</i>		220062 / UHS	-	105	105
Total - ALN 93.912			107,748	722,038	829,786
Grants to States for Operation of State Offices of Rural Health	93.913		-	217,157	217,157
HIV Emergency Relief Project Grants	93.914				
<i>Pass-Through from Harris Health System</i>		10000-0001648907 HCHD-432	-	427,422	427,422
COVID-19 - HIV Emergency Relief Project Grants					
<i>Pass-Through from University of New Mexico</i>		3RJA6/1H1LHA373 43-01-00	-	(331)	(331)
Total - ALN 93.914			-	427,091	427,091
HIV Care Formula Grants	93.917		24,141,669	110,740,938	134,882,607
<i>Pass-Through from Harris County Hospital District</i>		000182618	-	36,459	36,459
<i>Pass-Through from Resource Group</i>		23UTV00PTB	-	295,947	295,947
<i>Pass-Through from Resource Group</i>		23UTV00RWD	-	149,404	149,404
<i>Pass-Through from Resource Group</i>		24UTV00PTB	-	195,445	195,445
COVID-19 - HIV Care Formula Grants			-	(1,810)	(1,810)
Total - ALN 93.917			24,141,669	111,416,383	135,558,052
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918				
<i>Pass-Through from Resource Group</i>		23AUTV00PTB/SR	-	59,355	59,355
<i>Pass-Through from Resource Group</i>		23UTV00PTB/SR	-	71,576	71,576
<i>Pass-Through from Resource Group</i>		23UTV00RWC	-	94,397	94,397
<i>Pass-Through from Resource Group</i>		24UTV00RWC	-	36,992	36,992
Total - ALN 93.918			-	262,320	262,320
HIV Prevention Activities Health Department Based	93.940		19,258,919	3,487,460	22,746,379
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance	93.944		142,760	2,345,500	2,488,260
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		-	296,217	296,217
Tuberculosis Demonstration, Research, Public and Professional Education	93.947		-	676,318	676,318
Block Grants for Community Mental Health Services	93.958		96,430,528	(16,842,075)	79,588,453
COVID-19 - Block Grants for Community Mental Health Services			19,277,108	25,981,846	45,258,954
Total - ALN 93.958			115,707,636	9,139,771	124,847,407
Block Grants for Prevention and Treatment of Substance Abuse	93.959		138,481,355	3,901,256	142,382,611
COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse			45,698,706	36,172,653	81,871,359
Total - ALN 93.959			184,180,061	40,073,909	224,253,970

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Health and Human Services (continued)</b>					
COVID-19 - Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967		\$ 380,080	\$ 172,808	\$ 552,888
PPHF Geriatric Education Centers	93.969		-	24,605	24,605
<i>Pass-Through from Baylor College of Medicine</i>		7000000988	-	274,937	274,937
Total - ALN 93.969			-	299,542	299,542
Primary Care Medicine and Dentistry Clinician Educator Career Development Awards	93.976		-	(6,736)	(6,736)
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977		4,770,832	1,579,679	6,350,511
COVID-19 - Sexually Transmitted Diseases (STD) Prevention and Control Grants			7,514,186	7,209,281	14,723,467
Total - ALN 93.977			12,285,018	8,788,960	21,073,978
Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools	93.981		-	2,052	2,052
Mental Health Disaster Assistance and Emergency Mental Health	93.982		(1,118,573)	117,295	(1,001,278)
Cooperative Agreements for Diabetes Control Programs	93.988		-	85,017	85,017
Preventive Health and Health Services Block Grant	93.991		5,233,632	1,044,636	6,278,268
Maternal and Child Health Services Block Grant to the States	93.994		10,130,101	37,928,482	48,058,583
Autism and Other Developmental Disabilities, Surveillance, Research, and Prevention	93.998		-	56,207	56,207
Total - U.S. Department of Health and Human Services			1,272,045,765	3,663,006,020	4,935,051,785
<b>Corporation for National and Community Service</b>					
AmeriCorps Seniors Retired and Senior Volunteer Program (RSVP) 94.002	94.002		-	104,331	104,331
AmeriCorps State and National 94.006	94.006		-	478,943	478,943
<i>Pass-Through from Arizona State University</i>		A 00001172	-	27,426	27,426
<i>Pass-Through from Arizona State University</i>		A 00001173	-	58,563	58,563
<i>Pass-Through from National College Advising Corps</i>		FAMIS #455325	-	798,824	798,824
<i>Pass-Through from National College Advising Corps</i>		FAMIS #455330	-	267,271	267,271
<i>Pass-Through from Onestar National Service Commission</i>		13AFHTX001000	-	6,325	6,325
<i>Pass-Through from Onestar National Service Commission</i>		16AFHTX0010006	-	75	75
<i>Pass-Through from Onestar National Service Commission</i>		19AFHTX0010005	-	(20,125)	(20,125)
<i>Pass-Through from Onestar National Service Commission</i>		22AFGTX0010008	-	869,429	869,429
<i>Pass-Through from OneStar Foundation</i>		19AFHTX0010038	-	73,503	73,503
<i>Pass-Through from OneStar Foundation</i>		20ESHTX0010005	-	774,242	774,242
Total - ALN 94.006			-	3,334,476	3,334,476
Total - Corporation for National and Community Service			-	3,438,807	3,438,807
<b>Executive Office of the President</b>					
High Intensity Drug Trafficking Areas Program	95.001		-	2,097,227	2,097,227
Model Acts Program	95.006		-	48,151	48,151
Total - Executive Office of the President			-	2,145,378	2,145,378
<b>U.S. Department of Homeland Security</b>					
State and Local Homeland Security National Training Program	97.005		4,659,171	23,560,794	28,219,965
<i>Pass-Through from Purdue University</i>		18200012 011/78-100215	-	69,918	69,918
<i>Pass-Through from University of Arkansas System</i>		EMW-2018-CA-00071/46-100159	-	207,532	207,532
<i>Pass-Through from University of Arkansas System</i>		EMW-2021-CA-00072/46-100164	-	271,628	271,628
<i>Pass-Through from University of Arkansas System</i>		EMW-2022-CA-00023/46-100166	-	181,541	181,541
Total - ALN 97.005			4,659,171	24,291,413	28,950,584

**STATE OF TEXAS  
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FOR THE YEAR ENDED AUGUST 31 2023**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>U.S. Department of Homeland Security (continued)</b>					
Non-Profit Security Program	97.008		\$ 5,494,480	\$ 47,463	\$ 5,541,943
Boating Safety Financial Assistance	97.012		-	5,151,840	5,151,840
Community Assistance Program State Support Services Element (CAP-SSSE)	97.023		70,877	459,163	530,040
National Urban Search and Rescue (US&R) Response System	97.025		-	1,483,690	1,483,690
Flood Mitigation Assistance	97.029		15,735,195	427,912	16,163,107
Disaster Grants - Public Assistance (Presidentially Declared Disasters) COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		181,066,303	47,260,504	228,326,807
			<u>110,478,080</u>	<u>826,495,300</u>	<u>936,973,380</u>
Total - ALN 97.036			291,544,383	873,755,804	1,165,300,187
Hazard Mitigation Grant COVID-19 - Hazard Mitigation Grant	97.039		54,982,538	7,505,619	62,488,157
			<u>-</u>	<u>621,960</u>	<u>621,960</u>
Total - ALN 97.039			54,982,538	8,127,579	63,110,117
National Dam Safety Program	97.041		17,044	352,422	369,466
Emergency Management Performance Grants COVID-19 - Emergency Management Performance Grants	97.042		-	24,637,587	24,637,587
			<u>-</u>	<u>2,574,895</u>	<u>2,574,895</u>
Total - ALN 97.042			-	27,212,482	27,212,482
State Fire Training Systems Grants	97.043		-	20,000	20,000
Assistance to Firefighters Grant	97.044		-	430,479	430,479
Cooperating Technical Partners	97.045		1,179,296	625,450	1,804,746
Fire Management Assistance Grant	97.046		-	11,846	11,846
BRIC: Building Resilient Infrastructure and Communities	97.047		620,954	12,746	633,700
COVID-19 - Presidential Declared Disaster Assistance to Individuals and Households - Other Needs	97.050		-	(6,571,911)	(6,571,911)
Port Security Grant Program	97.056		-	780,791	780,791
Scientific Leadership Awards	97.062		3,611	136,451	140,062
Homeland Security Grant Program	97.067		85,110,585	13,942,686	99,053,271
Disaster Assistance Projects	97.088		-	(489,309)	(489,309)
Homeland Security Biowatch Program	97.091		-	2,217,401	2,217,401
CISA Cyber Security Awareness Campaign	97.128		141,238	715,816	857,054
National Nuclear Forensics Expertise Development Program	97.130		-	1,947	1,947
Financial Assistance for Targeted Violence and Terrorism Prevention	97.132		-	19,871	19,871
			<u>-</u>	<u>19,871</u>	<u>19,871</u>
Total - U.S. Department of Homeland Security			<u>459,559,372</u>	<u>953,164,032</u>	<u>1,412,723,404</u>
<b>U.S. Agency for International Development</b>					
USAID Foreign Assistance for Programs Overseas	98.001		-	468,556	468,556
<i>Pass-Through from Strathmore University</i>		PAREDES- KENYA SBDC	<u>-</u>	<u>317,226</u>	<u>317,226</u>
Total - ALN 98.001			-	<u>785,782</u>	<u>785,782</u>
Total - U.S. Agency for International Development			<u>-</u>	<u>785,782</u>	<u>785,782</u>
Total Non-Clustered Programs			<u>12,027,744,747</u>	<u>16,173,423,536</u>	<u>28,201,168,283</u>

**STATE OF TEXAS  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER</b>					
<b>U.S. Department of Agriculture</b>					
U.S. Department of Agriculture	10.XXX	USDA-AMS-TM- LRFD-C-0001 19-JV-11272150- 042	\$ -	\$ 15,264	\$ 15,264
		20-CTXXX-TX-0003	-	23,323	23,323
		22-PA-11081300- 237	-	289,436	289,436
<i>Pass-Through from Florida International University</i>		000494	-	227,173	227,173
<i>Pass-Through from United States Endowment For Forestry and Communities, Inc.</i>		21-00184	-	17,134	17,134
<i>Pass-Through from 1890 Universities Foundation</i>		M2200978	-	12,299	12,299
Total - ALN 10.XXX			-	(118)	(118)
Agricultural Research Basic and Applied Research	10.001		1,615,965	12,012,641	13,628,606
<i>Pass-Through from CRDF Global</i>		5902108184	-	18,234	18,234
<i>Pass-Through from Dairy Management, Inc.</i>		M1801437	-	226,342	226,342
<i>Pass-Through from Dairy Management, Inc.</i>		M2203270	-	109,908	109,908
<i>Pass-Through from Oklahoma State University</i>		2-569170 UTSA1	-	45,961	45,961
COVID-19 - Agricultural Research Basic and Applied Research			-	10,932	10,932
Total - ALN 10.001			1,615,965	12,424,018	14,039,983
Plant and Animal Disease, Pest Control, and Animal Care	10.025		76,279	9,126,154	9,202,433
<i>Pass-Through from Mississippi State University</i>		010300 327065 01	-	(107)	(107)
<i>Pass-Through from Texas Citrus Pest and Disease Management</i>		TAMUK-6900 1	-	133,737	133,737
<i>Pass-Through from Texas Citrus Pest and Disease Management</i>		TAMUK-6900 2	-	39,465	39,465
<i>Pass-Through from University of California - Davis</i>		A22-2145-S001	-	1	1
<i>Pass-Through from University of Florida</i>		00002018	-	148	148
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		423747-19C63	-	672	672
Total - ALN 10.025			76,279	9,300,070	9,376,349
Wildlife Services	10.028		-	345,366	345,366
Conservation Reserve Program	10.069		-	7,235	7,235
<i>Pass-Through from Ducks Unlimited, Inc.</i>		UTAUS- FA00000769; FBC21CPT001180 7	-	20,171	20,171
Total - ALN 10.069			-	27,406	27,406
Wetlands Reserve Program	10.072		-	84,182	84,182
Marketing Agreements and Orders	10.155		-	50,130	50,130
Federal-State Marketing Improvement Program	10.156		-	880	880
Wholesale Farmers and Alternative Market Development	10.164		-	6,969	6,969
Specialty Crop Block Grant Program - Farm Bill	10.170		-	775,023	775,023
<i>Pass-Through from Uvalde County Underground Water Conservation</i>		M2100540	-	64,847	64,847
<i>Pass-Through from Uvalde County Underground Water Conservation</i>		M2301631	-	20,081	20,081
Total - ALN 10.170			-	859,951	859,951
Grants for Agricultural Research, Special Research Grants	10.200		329,224	650,913	980,137
<i>Pass-Through from Mississippi State University</i>		321673 06 04 FR20- 9	-	3,303	3,303
<i>Pass-Through from University of Florida</i>		2301036167	-	12,500	12,500
<i>Pass-Through from University of Florida - Gainesville</i>		PO: 2301126822	-	1,196	1,196
<i>Pass-Through from University of Florida - Gainesville</i>		2000754999	-	101,716	101,716
<i>Pass-Through from University of Florida - Gainesville</i>		2301032849	-	16,679	16,679
Total - ALN 10.200			329,224	786,307	1,115,531
Cooperative Forestry Research	10.202		-	991,977	991,977
Payments to Agricultural Experiment Stations Under the Hatch Act	10.203		-	8,640,572	8,640,572

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Agriculture (continued)</b>					
Payments to 1890 Land-Grant Colleges and Tuskegee University	10.205		\$ -	\$ 4,951,765	\$ 4,951,765
Animal Health and Disease Research	10.207		-	347,342	347,342
Higher Education National Needs Graduate Fellowship Grants	10.210		-	167,485	167,485
Small Business Innovation Research (SBIR) Program / Small Business Technology Transfer (STTR) Program	10.212				
<i>Pass-Through from BanfieldBio Inc</i>		M2202707	-	45,732	45,732
<i>Pass-Through from Dynamic Fiber Systems LLC</i>		22-0983-KELLY	-	2,671	2,671
<i>Pass-Through from EnergyEne, Inc.</i>		2020-33530-32758	-	3,058	3,058
<i>Pass-Through from Qualterra, Inc.</i>		M2301305	-	62,101	62,101
Total - ALN 10.212			-	113,562	113,562
Sustainable Agriculture Research and Education	10.215		-	13,289	13,289
<i>Pass-Through from University of Georgia</i>		LS19-313	-	24,523	24,523
<i>Pass-Through from University of Georgia</i>		M1903530	-	10,338	10,338
<i>Pass-Through from University of Georgia</i>		00002065	-	31,709	31,709
<i>Pass-Through from University of Georgia</i>		00002105	-	5,700	5,700
<i>Pass-Through from University of Georgia</i>		00002144	-	2,146	2,146
<i>Pass-Through from University of Georgia</i>		00002294	3,305	5,999	9,304
<i>Pass-Through from University of Georgia</i>		00002395	37,503	49,782	87,285
<i>Pass-Through from University of Georgia</i>		00002462	-	7,561	7,561
<i>Pass-Through from University of Georgia</i>		00002567	-	8,112	8,112
<i>Pass-Through from University of Georgia</i>		00002732	-	1,319	1,319
<i>Pass-Through from University of Georgia</i>		00002847	-	89,671	89,671
<i>Pass-Through from University of Georgia</i>		00002855	-	38,217	38,217
<i>Pass-Through from University of Georgia</i>		00002944	2,000	1,616	3,616
<i>Pass-Through from University of Georgia</i>		00003039	-	8,158	8,158
<i>Pass-Through from University of Georgia</i>		00003166	-	9,081	9,081
<i>Pass-Through from University of Georgia</i>		20203864031521	-	8,405	8,405
<i>Pass-Through from University of Georgia Research Foundation, Inc.</i>		00003167	-	3,014	3,014
<i>Pass-Through from UW River Falls</i>		H009987614	-	2,145	2,145
Total - ALN 10.215			42,808	320,785	363,593
1890 Institution Capacity Building Grants	10.216		-	832,630	832,630
<i>Pass-Through from Central State University</i>		8515-001	-	67,473	67,473
Total - ALN 10.216			-	900,103	900,103
Higher Education - Institution Challenge Grants Program	10.217		192,184	665,581	857,765
<i>Pass-Through from Cornell University</i>		83704-11020	-	(10)	(10)
<i>Pass-Through from Kansas State University</i>		A20-0497-S001	-	22,424	22,424
<i>Pass-Through from University Of North Carolina At Greensboro</i>		20200443 1	-	27,883	27,883
Total - ALN 10.217			192,184	715,878	908,062
Biotechnology Risk Assessment Research	10.219		-	503,343	503,343
Hispanic Serving Institutions Education Grants	10.223		181,104	1,665,121	1,846,225
<i>Pass-Through from California State University</i>		SC350857-20-03	-	51,832	51,832
<i>Pass-Through from New Mexico State University</i>		Q02277	-	55,530	55,530
Total - ALN 10.223			181,104	1,772,483	1,953,587
Secondary Education, Two-Year Postsecondary Education, and Agriculture in the K-12 Classroom	10.226		2,208	21,960	24,168
Extension Collaborative on Immunization Teaching & Engagement	10.229				
<i>Pass-Through from 1890 Universities Foundation</i>		EXCITE-ACT1- 1890FN-PVAMU-01	-	3,472	3,472
From Learning to Leading: Cultivating the Next Generation of Diverse Food and Agriculture Professionals	10.237		-	117,936	117,936
Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations	10.250		-	73,723	73,723
<i>Pass-Through from Cornell University</i>		140824-21469	-	15,799	15,799
<i>Pass-Through from Washington State University</i>		140933	-	8,062	8,062

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Agriculture (continued)</b>					
Total - ALN 10.250			\$ -	\$ 97,584	\$ 97,584
Consumer Data and Nutrition Research	10.253				
<i>Pass-Through from San Diego State University Research Foundation</i>		59-4000-0-0067	-	5,973	5,973
<i>Pass-Through from University of Maryland</i>		UMES/CEGFSD/P VSU-02-5208370	81,071	15,852	96,923
Total - ALN 10.253			81,071	21,825	102,896
Agricultural Market and Economic Research	10.290				
<i>Pass-Through from The Center for Produce Safety</i>		2022CPS04	-	290,962	290,962
			-	278,251	278,251
Total - ALN 10.290			-	569,213	569,213
Agricultural and Food Policy Research Centers	10.291				
<i>Pass-Through from 1890 Universities Foundation</i>		M2100578	-	2,523,881	2,523,881
			-	9,870	9,870
Total - ALN 10.291			-	2,533,751	2,533,751
Integrated Programs	10.303				
Food and Agriculture Defense Initiative (FADI)	10.304				
Organic Agriculture Research and Extension Initiative	10.307				
<i>Pass-Through from Iowa State University</i>		416-23-33A	80,702	68,741	149,443
<i>Pass-Through from University of Florida</i>		00003375	-	(210)	(210)
			-	9,452	9,452
Total - ALN 10.307			80,702	77,983	158,685
Specialty Crop Research Initiative	10.309				
<i>Pass-Through from Citrus Research and Development Foundation</i>		M2101511	1,716,193	1,940,563	3,656,756
<i>Pass-Through from Florida International University</i>		000649	-	211,553	211,553
<i>Pass-Through from Michigan State University</i>		RC114514TTU	-	79,588	79,588
<i>Pass-Through from New Mexico Consortium</i>		734-006	-	3,195	3,195
<i>Pass-Through from New Mexico State University</i>		Q02413	-	164,174	164,174
<i>Pass-Through from North Carolina State University</i>		2019-1455-04	-	24,423	24,423
<i>Pass-Through from University of California - Davis</i>		A19-2073-S002	-	386,922	386,922
<i>Pass-Through from University of California - Riverside</i>		S-001149	-	119,504	119,504
<i>Pass-Through from University of California - Riverside</i>		S-001161	-	167,308	167,308
<i>Pass-Through from University of California - Riverside</i>		S-001359	-	70,499	70,499
<i>Pass-Through from University of California - Riverside</i>		S-001384	-	52,805	52,805
<i>Pass-Through from University of Florida</i>		00001682	-	104,795	104,795
<i>Pass-Through from University of Florida</i>		00003398	-	48,030	48,030
<i>Pass-Through from University of Florida</i>		00003434	-	3,929	3,929
<i>Pass-Through from Washington State University</i>		133321-G004111	-	325	325
			-	44,343	44,343
Total - ALN 10.309			1,716,193	3,421,956	5,138,149
Agriculture and Food Research Initiative (AFRI)	10.310				
<i>Pass-Through from Baylor College of Medicine</i>		P700000320	2,866,553	14,772,409	17,638,962
<i>Pass-Through from Baylor College of Medicine</i>		7000001344	-	19,258	19,258
<i>Pass-Through from Cornell University</i>		136295-20743	-	64,460	64,460
<i>Pass-Through from Cornell University</i>		139767-21263	-	36,553	36,553
<i>Pass-Through from George Washington University</i>		23-S03	-	53,574	53,574
<i>Pass-Through from Iowa State University</i>		SCN1012752 GR-	-	15,935	15,935
<i>Pass-Through from Iowa State University</i>		022503-00008	-	7,605	7,605
<i>Pass-Through from La Semilla Food Center</i>		023260B	-	4,663	4,663
<i>Pass-Through from Mississippi State University</i>		2021-06384	-	1,584	1,584
<i>Pass-Through from Mississippi State University</i>		018000 342094 02	-	14,201	14,201
<i>Pass-Through from Mississippi State University</i>		183905 310037 02	-	66,876	66,876
<i>Pass-Through from New Mexico State University</i>		Q02119	-	55,875	55,875
<i>Pass-Through from New Mexico State University</i>		Q02343	-	138,496	138,496
<i>Pass-Through from North Carolina State University</i>		2019-1507-11	67,171	2,353	69,524
<i>Pass-Through from North Carolina State University</i>		2020-0206-01	-	51,266	51,266
<i>Pass-Through from Purdue University</i>		F0015513302018	-	3,139	3,139
<i>Pass-Through from Purdue University</i>		F9000578902032	-	31,696	31,696
<i>Pass-Through from Regents of the University of Minnesota</i>		P008627501	-	36,839	36,839
<i>Pass-Through from Rutgers, The State University of New Jersey</i>		1905	-	13,665	13,665
<i>Pass-Through from The Curators of The University of Missouri</i>		C00060611-1	-	13,264	13,264
<i>Pass-Through from The Pennsylvania State University</i>		S002533-USDA	-	59,416	59,416
<i>Pass-Through from The University of Arkansas Division of Agriculture</i>		AWD-103324-01	-	6,132	6,132
<i>Pass-Through from University of Arizona</i>		559739	-	48,903	48,903
<i>Pass-Through from University of Arizona</i>		706275	-	347	347

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Agriculture (continued)</b>					
<i>Pass-Through from University of Arkansas</i>		UA2022-304	\$ -	\$ 44,855	\$ 44,855
<i>Pass-Through from University of California - Davis</i>		A18-1616-S006	-	45,125	45,125
<i>Pass-Through from University of California - Davis</i>		A22-1483-S017	38,715	68,923	107,638
		A20-0604-S003; PO# 7050511	-	14,561	14,561
<i>Pass-Through from University of California - Santa Cruz</i>		411167	-	30,680	30,680
<i>Pass-Through from University of Connecticut</i>		411167	-	30,680	30,680
<i>Pass-Through from University of Florida</i>		UFDSP00012371	-	117,779	117,779
<i>Pass-Through from University of Montana</i>		PG23-65284-02	-	61,314	61,314
<i>Pass-Through from University of Nebraska</i>		25-6221-0435-004	-	150,363	150,363
<i>Pass-Through from University of Nebraska - Lincoln</i>		25-6224-0221-002	-	17,494	17,494
<i>Pass-Through from University of Wisconsin - Madison</i>		0000002816	-	27,015	27,015
<i>Pass-Through from University of Wisconsin - Madison</i>		0000002839	-	7,976	7,976
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		423580-19C63	-	35,629	35,629
COVID-19 - Agriculture and Food Research Initiative (AFRI)			7,413	-	7,413
Total - ALN 10.310			2,979,852	16,140,223	19,120,075
Beginning Farmer and Rancher Development Program	10.311		-	49,091	49,091
<i>Pass-Through from Plant It Forward</i>		M2102156	-	4,948	4,948
Total - ALN 10.311			-	54,039	54,039
Women and Minorities in Science, Technology, Engineering, and Mathematics Fields	10.318		-	177,432	177,432
Farm Business Management and Benchmarking Competitive Grants Program	10.319		-	2,051	2,051
Sun Grant Program	10.320		-	25,518	25,518
<i>Pass-Through from Oklahoma State University</i>		2-569230 PVAMU1	8,992	2,661	11,653
<i>Pass-Through from Oklahoma State University</i>		2-569230 TAMU1	23,979	34,020	57,999
<i>Pass-Through from Oklahoma State University</i>		2-569230 TAMU2	12,692	4,215	16,907
<i>Pass-Through from Oklahoma State University</i>		2-569810 PVAMU1	-	10,084	10,084
<i>Pass-Through from Oklahoma State University</i>		2-569810 TAMU1	22,812	60,517	83,329
<i>Pass-Through from Oklahoma State University</i>		2-569810 TAMU2	14,132	30,299	44,431
Total - ALN 10.320			82,607	167,314	249,921
Capacity Building for Non-Land Grant Colleges of Agriculture (NLGCA)	10.326		67,348	1,349,825	1,417,173
<i>Pass-Through from University of Tennessee - Martin</i>		2018-70001-	-	29,713	29,713
Total - ALN 10.326			67,348	1,379,538	1,446,886
Food Safety Outreach Program	10.328		-	-	-
<i>Pass-Through from University of Arkansas</i>		102242-02	-	21,955	21,955
<i>Pass-Through from University of Arkansas</i>		91172-02	-	5,099	5,099
<i>Pass-Through from University of Florida</i>		00003007	-	3,986	3,986
<i>Pass-Through from University of Florida</i>		00003009	-	4,646	4,646
Total - ALN 10.328			-	35,686	35,686
Crop Protection and Pest Management Competitive Grants Program	10.329		-	166,533	166,533
<i>Pass-Through from Louisiana State University</i>		PO-0000144811	-	5,814	5,814
<i>Pass-Through from North Carolina State University</i>		2018-3200-34	-	29,574	29,574
<i>Pass-Through from North Carolina State University</i>		2022-2759-07	-	3,468	3,468
<i>Pass-Through from Oklahoma State University</i>		2-570160 TAMUR	-	33,726	33,726
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		423616-19C63	-	4,625	4,625
Total - ALN 10.329			-	243,740	243,740
Gus Schumacher Nutrition Incentive Program	10.331		-	24,719	24,719
<i>Pass-Through from Sustainable Food Center, Inc.</i>		2022-70415-38571	-	115,287	115,287
<i>Pass-Through from University of Kansas Medical Center</i>		GR16152	-	1,023	1,023
Total - ALN 10.331			-	141,029	141,029
Agricultural Genome to Phenome Initiative	10.332		-	885	885
<i>Pass-Through from Iowa State University</i>		M2202886	-	12,359	12,359
<i>Pass-Through from Iowa State University</i>		022840J	-	34,321	34,321
Total - ALN 10.332			-	47,565	47,565
Veterinary Services Grant Program	10.336		-	85,841	85,841
<i>Pass-Through from Michigan State University</i>		RC114270TAMU	-	8,214	8,214



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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Agriculture (continued)</b>					
Total - ALN 10.336			\$ -	\$ 94,055	\$ 94,055
Rural Business Development Grant	10.351		-	3,213	3,213
Outreach and Assistance for Socially Disadvantaged and Veteran Farmers and Ranchers	10.443		-	146,509	146,509
Crop Insurance	10.450		-	3,361,685	3,361,685
Food Safety Cooperative Agreements	10.479		-	255,328	255,328
Cooperative Extension Service <i>Pass-Through from University of Arkansas</i>	10.500	14621	17,717	14,355	32,072
Equipment Grants Program (EGP)	10.519		-	210,264	210,264
Centers of Excellence at 1890 Institutions <i>Pass-Through from Tennessee State University</i>	10.523	M2101174	-	5	5
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		-	62,447	62,447
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		-	515,450	515,450
Emerging Markets Program <i>Pass-Through from National Sheep Industry Improvement</i> <i>Pass-Through from National Sheep Industry Improvement</i>	10.603	M2200996 M2202157	- - -	39,462 11,410 15,765	39,462 11,410 15,765
Total - ALN 10.603			-	66,637	66,637
Food for Education <i>Pass-Through from Mercy Corps</i>	10.608	AGRILIFE-FFE- 33710S002	-	179,159	179,159
International Agricultural Education Fellowship Program	10.619		177,638	238,835	416,473
Scientific Exchanges Program	10.620		-	36,440	36,440
Forestry Research	10.652		-	1,546,300	1,546,300
Cooperative Forestry Assistance	10.664		-	14,661	14,661
Urban and Community Forestry Program	10.675		-	46,122	46,122
Forest Health Protection	10.680		-	40,845	40,845
National Fish and Wildlife Foundation <i>Pass-Through from National Fish and Wildlife Foundation</i>	10.683	0406 18 061358	10,787	-	10,787
Partnership Agreements	10.699		-	19,562	19,562
Research Joint Venture and Cost Reimbursable Agreements	10.707		-	67,857	67,857
Norman E. Borlaug International Agricultural Science and Technology Fellowship	10.777		-	147,365	147,365
Rural Energy for America Program	10.868		-	21,443	21,443
Soil and Water Conservation <i>Pass-Through from National Fish and Wildlife Foundation</i> <i>Pass-Through from National Fish and Wildlife Foundation</i> <i>Pass-Through from Oklahoma State University</i>	10.902	242 2504 20 066876 1-578610; PO# P1390402	129,686 - 7,883 -	1,125,409 132,527 53,139 45,136	1,255,095 132,527 61,022 45,136
Total - ALN 10.902			137,569	1,356,211	1,493,780
Soil Survey <i>Pass-Through from Kansas State University</i>	10.903	A22-0169-S002	- -	24,164 71,836	24,164 71,836
Total - ALN 10.903			-	96,000	96,000
Environmental Quality Incentives Program <i>Pass-Through from North Carolina State University</i>	10.912	2021-2121-01	150,656 -	1,704,141 166,909	1,854,797 166,909

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Agriculture (continued)</b>					
Total - ALN 10.912			\$ 150,656	\$ 1,871,050	\$ 2,021,706
Farm and Ranch Lands Protection Program	10.913		173,054	671,256	844,310
Conservation Stewardship Program	10.924		-	88,017	88,017
Partnerships for Climate-Smart Commodities	10.937		-	53,590	53,590
Agricultural Statistics Reports	10.950				
<i>Pass-Through from New York University</i>		F2252-02	-	22,895	22,895
Technical Agricultural Assistance	10.960		3,444	1,342,284	1,345,728
<i>Pass-Through from African Union Interafrican Bureau for Animal Resources</i>		M2300807	-	56,666	56,666
<i>Pass-Through from Fort Valley State University</i>		CAFST0102	-	18,563	18,563
<i>Pass-Through from New Mexico State University</i>		Q02407	-	14,254	14,254
<i>Pass-Through from University of Tennessee</i>		A23-0373-S001	-	15,492	15,492
Total - ALN 10.960			3,444	1,447,259	1,450,703
Scientific Cooperation and Research	10.961		7,837	783	8,620
Cochran Fellowship Program	10.962		-	226,776	226,776
Total - U.S. Department of Agriculture			8,126,247	82,541,889	90,668,136
<b>U.S. Department of Commerce</b>					
U.S. Department of Commerce	11.XXX				
		M2200842	-	31,336	31,336
		1305M320PNRMA0			
		615	-	25,139	25,139
		1305M322PNRMA0			
		371	-	173,886	173,886
		1331L522C133500			
		27	-	245,818	245,818
<i>Pass-Through from Abt Associates, Inc.</i>		52182	-	540	540
<i>Pass-Through from Consortium for Ocean Leadership</i>		SA22-02	-	21,954	21,954
		NR217442XXXXC0			
<i>Pass-Through from Florida Atlantic University</i>		22	-	10,358	10,358
<i>Pass-Through from Hydronalix, Inc.</i>		7069-01	-	82,974	82,974
<i>Pass-Through from Mexican Association of Railroads</i>		M2002347	-	25,469	25,469
Total - ALN 11.XXX			-	617,474	617,474
NOAA Mission-Related Education Awards	11.008				
<i>Pass-Through from Galveston Bay Foundation, Inc.</i>		GBF-TAMUG-2021- 2/M2200027	-	19,099	19,099
Integrated Ocean Observing System (IOOS)	11.012		1,309,831	2,082,329	3,392,160
<i>Pass-Through from Louisiana State University</i>		M2203082 (02- 430231-02001)	-	32,574	32,574
<i>Pass-Through from Louisiana State University</i>		PO-0000191481	-	17,608	17,608
<i>Pass-Through from Southeast Coastal Ocean Observing Regional Association</i>		22(178)TAMU JB HURGLD 1	29,414	87,527	116,941
<i>Pass-Through from University of Florida</i>		00002971	-	6,541	6,541
<i>Pass-Through from University of Southern Mississippi</i>		8006581-01 01 TAMU	-	30,772	30,772
Total - ALN 11.012			1,339,245	2,257,351	3,596,596
Ocean Acidification Program (OAP)	11.017		-	432,438	432,438
Bipartisan Budget Act of 2018	11.022		1,180,292	(1,413,875)	(233,583)
Build to Scale	11.024		176,036	410,170	586,206
Economic Adjustment Assistance	11.307		272,131	1,742,550	2,014,681
<i>Pass-Through from Coastal Bend Council of Governments</i>		08-69-05621	-	116,676	116,676
<i>Pass-Through from Medical Center of the Americas Foundation</i>		NAID20210177	-	55,145	55,145
Total - ALN 11.307			272,131	1,914,371	2,186,502

**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Commerce (continued)</b>					
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)	11.400				
<i>Pass-Through from University of Southern Mississippi</i>		USM-8006122-03 01	\$ -	\$ 894,217	\$ 894,217
Interjurisdictional Fisheries Act of 1986	11.407		-	40,129	40,129
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		IJF-650-041-2023- 01	-	198,292	198,292
Total - ALN 11.407			-	238,421	238,421
Sea Grant Support	11.417		160,865	2,710,076	2,870,941
<i>Pass-Through from Louisiana State University</i>		PO-0000186154	-	1,957	1,957
<i>Pass-Through from Mississippi State University</i>		015901 340594 05	-	21,302	21,302
<i>Pass-Through from New Jersey Sea Grant Consortium</i>		NA19OAR4170389	-	39	39
<i>Pass-Through from Oak Ridge Institute for Science and Education</i>		DHS-SRTMSI-2022	-	31,012	31,012
<i>Pass-Through from University of Florida</i>		00002506	-	29,118	29,118
<i>Pass-Through from University of Florida</i>		00002692	-	283,213	283,213
<i>Pass-Through from University of Florida</i>		00002764	-	11,627	11,627
<i>Pass-Through from University of Florida</i>		00003173	-	8,414	8,414
<i>Pass-Through from University of New Hampshire</i>		L0073	-	4,327	4,327
<i>Pass-Through from University of Rhode Island</i>		0009669/011923	-	55,985	55,985
<i>Pass-Through from University of South Alabama</i>		A21-0220-A006	-	231,114	231,114
<i>Pass-Through from University of South Alabama</i>		A21-0220-S007	-	361,716	361,716
<i>Pass-Through from University of Southern Mississippi</i>		8006787-04 01	-	24,383	24,383
Total - ALN 11.417			160,865	3,774,283	3,935,148
Coastal Zone Management Administration Awards	11.419		36,844	534,616	571,460
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		2237 (FEDERAL FUNDS)	-	11,150	11,150
<i>Pass-Through from Galveston Bay Foundation, Inc.</i>		GBF-UHCL-2021-1	30,409	-	30,409
<i>Pass-Through from Galveston Bay Foundation, Inc.</i>		22-045-005-D102	-	816	816
Total - ALN 11.419			67,253	546,582	613,835
Coastal Zone Management Estuarine Research Reserves	11.420		-	755,205	755,205
Fisheries Development and Utilization Research and Development Grants and	11.427		20,298	19,493	39,791
<i>Pass-Through from LGL Ecological Research Associates Inc.</i>		M2003144	-	1,260	1,260
Total - ALN 11.427			20,298	20,753	41,051
Climate and Atmospheric Research	11.431		283,965	546,599	830,564
<i>Pass-Through from University of Oklahoma</i>		2019-16	-	684	684
<i>Pass-Through from University of Oklahoma</i>		2022-30	-	2,082	2,082
<i>Pass-Through from University of Puerto Rico</i>		530907-UTEXAS	-	6,026	6,026
<i>Pass-Through from University of South Florida</i>		2500-1874-00-A	-	6,180	6,180
<i>Pass-Through from University Corporation for Atmospheric Research</i>		AWD002700	-	4,335	4,335
Total - ALN 11.431			283,965	565,906	849,871
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432		340,726	502,719	843,445
<i>Pass-Through from University of Oklahoma</i>		2023-18	-	56,197	56,197
<i>Pass-Through from University of Wisconsin</i>		0000001617	849	112,997	113,846
<i>Pass-Through from Woods Hole Group, Inc.</i>		PO21FIN01793	-	2,494	2,494
<i>Pass-Through from Woods Hole Group, Inc.</i>		PO22FIN01216	-	315,192	315,192
<i>Pass-Through from Woods Hole Group, Inc.</i>		PO22FIN01989	-	164,933	164,933
<i>Pass-Through from Woods Hole Group, Inc.</i>		P023FIN00960	-	120,979	120,979
Total - ALN 11.432			341,575	1,275,511	1,617,086
Marine Fisheries Initiative	11.433		-	117,698	117,698
<i>Pass-Through from University of Florida</i>		00002876	-	69,677	69,677
Total - ALN 11.433			-	187,375	187,375
Cooperative Fishery Statistics	11.434				
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		BSP-799-017-2021- 01	-	5,889	5,889

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Commerce (continued)</b>					
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		BSP-799-017-2023-01	\$ -	\$ 4,284	\$ 4,284
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		CCF-749-046-2021-01	-	2,821	2,821
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		MRIP-749-001-2022-01	-	80,771	80,771
<i>Pass-Through from Gulf States Marine Fisheries Commission</i>		MRIP-749-001-2023-01	-	2,999	2,999
Total - ALN 11.434			-	96,764	96,764
Environmental Sciences, Applications, Data, and Education	11.440		31,989	128,534	160,523
Regional Fishery Management Councils	11.441				
<i>Pass-Through from Gulf of Mexico Fishery Management Council</i>		22-7050	-	28,512	28,512
Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology	11.451		-	29,050	29,050
<i>Pass-Through from Florida International University</i>		800007856-01UG/000085	-	3,760	3,760
<i>Pass-Through from Mississippi State University</i>		015900 320562 02	-	213,238	213,238
<i>Pass-Through from Mississippi State University</i>		015900 320562 08	-	20,383	20,383
<i>Pass-Through from Mississippi State University</i>		015901 340591 01	-	10,792	10,792
Total - ALN 11.451			-	277,223	277,223
Unallied Management Projects	11.454		-	160,742	160,742
<i>Pass-Through from University of Southern Mississippi</i>		8006878-02 03 TAMUCC	-	18,021	18,021
COVID-19 - Unallied Management Projects			-	764,001	764,001
Total - ALN 11.454			-	942,764	942,764
Weather and Air Quality Research	11.459		248,939	626,851	875,790
<i>Pass-Through from Research Foundation of Suny</i>		2-90780 / NA21OAR4590124	-	612	612
Total - ALN 11.459			248,939	627,463	876,402
Habitat Conservation	11.463				
<i>Pass-Through from Mississippi State University</i>		015901 340586 02	-	27,085	27,085
Meteorologic and Hydrologic Modernization Development	11.467		-	374,484	374,484
Applied Meteorological Research	11.468		-	196,466	196,466
Congressionally Identified Awards and Projects	11.469		-	376,004	376,004
Unallied Science Program	11.472				
<i>Pass-Through from The North Pacific Research Board</i>		1908	-	(150)	(150)
Office for Coastal Management	11.473				
<i>Pass-Through from Gulf of Mexico Alliance</i>		FG-122312	-	11,972	11,972
Center for Sponsored Coastal Ocean Research Coastal Ocean Program	11.478		281,358	708,471	989,829
<i>Pass-Through from University of Wyoming</i>		1004495-UT	-	55,768	55,768
<i>Pass-Through from Virginia Institute of Marine Science</i>		722372-712683	-	82,857	82,857
Total - ALN 11.478			281,358	847,096	1,128,454
Educational Partnership Program	11.481				
<i>Pass-Through from City College of New York</i>		CM00004247-00	-	10,708	10,708
<i>Pass-Through from City College of New York</i>		CM00005753-02	-	52	52
<i>Pass-Through from City University of New York</i>		CM00009312-00	-	116,007	116,007
<i>Pass-Through from Florida A &amp; M University</i>		C-5046	-	984	984
<i>Pass-Through from Florida A &amp; M University</i>		C-5059	-	1,903	1,903
<i>Pass-Through from Florida A &amp; M University</i>		C-5086	-	2,992	2,992
<i>Pass-Through from Florida A &amp; M University</i>		C-5097	-	1,989	1,989
<i>Pass-Through from Florida A &amp; M University</i>		C-5118	-	290,779	290,779
<i>Pass-Through from Florida A &amp; M University</i>		C-5148	-	153,776	153,776
<i>Pass-Through from Florida Atlantic University</i>		C-5088	-	1,890	1,890
<i>Pass-Through from Florida Atlantic University</i>		C-5096	-	2,494	2,494
<i>Pass-Through from Florida Atlantic University</i>		C-5116	-	452,853	452,853

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Commerce (continued)</b>					
<i>Pass-Through from Florida Atlantic University</i>		C-5146	\$ -	\$ 255,641	\$ 255,641
<i>Pass-Through from Howard University</i>		GRT000392- 10012457	-	110,829	110,829
<i>Pass-Through from Howard University</i>		0008971- 100006614/000963	-	9,791	9,791
Total - ALN 11.481			-	1,412,688	1,412,688
Measurement and Engineering Research and Standards	11.609		48,612	2,854,705	2,903,317
<i>Pass-Through from Alabama A&amp;M University</i>		A20-0320-S002	-	14,511	14,511
<i>Pass-Through from American Bureau of Shipping</i>		UTA21-000348	-	115,904	115,904
<i>Pass-Through from American Bureau of Shipping</i>		2020-NIST-PMGP- 01	-	74,248	74,248
<i>Pass-Through from Colorado State University</i>		G-99042-08	-	396,687	396,687
<i>Pass-Through from Colorado State University</i>		G-99042-14	-	107,267	107,267
<i>Pass-Through from Regents of the University of Colorado</i>		1558290 - PO	-	-	-
<i>Pass-Through from University of the Basque Country</i>		1001242669	-	36,888	36,888
<i>Pass-Through from University of the Basque Country</i>		70NANB20H005	-	53,777	53,777
<i>Pass-Through from University of Delaware</i>		UDR0000204 ARP- 23	-	296,880	296,880
<i>Pass-Through from West Virginia University Research</i>		09-097K444-UNT	-	134,365	134,365
Total - ALN 11.609			48,612	4,085,232	4,133,844
Manufacturing Extension Partnership	11.611		1,475,944	6,508,369	7,984,313
<i>Pass-Through from Michigan Manufacturing Technology Center</i>		32169OT	-	8,069	8,069
<i>Pass-Through from TMAC Gulf Coast</i>		2022GC7560	32,643	-	32,643
Total - ALN 11.611			1,508,587	6,516,438	8,025,025
Arrangements for Interdisciplinary Research Infrastructure	11.619		-	36,395	36,395
<i>Pass-Through from Advanced Robotics for Manufacturing Institute</i>		ARM-TEC-22-NI-F- 01	362,782	1,298,572	1,661,354
<i>Pass-Through from University of California - Davis</i>		A22-2080-S004	-	303,202	303,202
<i>Pass-Through from University of California - Davis</i>		A22-2080-S004- LOA ELLINGTON	-	116,817	116,817
<i>Pass-Through from University of California - Davis</i>		A22-2080-S004- LOA MCLELLAN	-	19,560	19,560
<i>Pass-Through from University of Delaware</i>		ARP-04 UDR0000205	-	808,170	808,170
Total - ALN 11.619			362,782	2,582,716	2,945,498
Science, Technology, Business and/or Education Outreach	11.620		-	114,198	114,198
Marine Debris Program	11.999		-	44,530	44,530
Total - U.S. Department of Commerce			6,323,927	31,185,300	37,509,227
<b>U.S. Department of Defense</b>					
U.S. Department of Defense	12.XXX	ABH-10614 TMD20- ENV	-	13,556	13,556
		FA8650-17-C-5716	-	(62,506)	(62,506)
		FA875019C0077	48,833	575,545	624,378
		FA9451-19-C-0020	-	639,905	639,905
		FP00003061	-	15,631	15,631
		HDTRA1-17-C- 0008 P0008 (ADD FUNDS)	2,350	12,126	14,476
		HM04762010013	31,406	81,384	112,790
		HQ0034219CA01	497,601	-	497,601
		HQ0034219CA02	625,000	-	625,000
		HQ0034219CA03	375,000	-	375,000
		HQ0034219CA04	405,000	-	405,000
		HQ0034219CA05	500,000	-	500,000
		HQ0034219CA06	625,000	-	625,000
		HQ0034219CA07	673,300	-	673,300
		HQ0034219CA08	680,000	-	680,000
		HQ0034219CA10	544,058	-	544,058
		HQ0034219CA11	147,129	-	147,129
		HQ0034219CA14	331,030	-	331,030
		HQ0034219CA15	590,379	-	590,379
		HQ0034219CA16	388,825	-	388,825

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
		HQ0034219CA17	\$ 400,000	\$ -	\$ 400,000
		HQ00342190007	349,823	3,185,366	3,535,189
		HQ00342190007PO 0006	1,222,039	-	1,222,039
		HQ0034229CA01	306,083	-	306,083
		HQ0034229CA03	242,351	-	242,351
		HQ0034229CA05	340,666	-	340,666
		HQ0034229CA06	375,000	-	375,000
		HQ0034229CA07	254,999	-	254,999
		HQ0034229CA08	300,000	-	300,000
		HQ0034229CA09	2,250,000	-	2,250,000
		HQ0034229CA10	1,989,805	-	1,989,805
		HQ0860-22-C-6005	-	191,886	191,886
		HR00112090043	-	34,971	34,971
		HR00112190063	-	50,407	50,407
		HR00112390075	-	227,960	227,960
		H98230-21-1-0234	-	67,524	67,524
		H98230-22-P-0898	-	29,750	29,750
		IPA: 2212	-	47,495	47,495
		MRL-20-T-0004	-	(137)	(137)
		M1802989	-	30,606	30,606
		M2000432	-	266,097	266,097
		M2103276	-	44,258	44,258
		M2200297	153,433	157,958	311,391
		M2200396	54,623	304,546	359,169
		M2201556	230,000	110,393	340,393
		M2201561	75,000	176,215	251,215
		M2202716	-	66,876	66,876
		M2202892	60,415	84,181	144,596
		M2203145	-	240,043	240,043
		N00014-16-F-3010- D O 3010	-	37	37
		N0002417D6421	-	7,543	7,543
		N0002419F8538	-	2,718	2,718
		N0002417D6421	-	2,718	2,718
		N0002420F8521	-	111	111
		N0002419F8593	-	206,978	206,978
		CLIN 0001 ACRN AE	-	111	111
		N0002421F8561	-	206,978	206,978
		CLIN 0001 ACRN AA	-	54,693	54,693
		N0002422F8501	-	54,693	54,693
		CLIN 0001 ACRN AA AB	-	27,935	27,935
		N0002422F8530	-	27,935	27,935
		CLIN 0001 ACRN AA	-	26,625	26,625
		N3943022C2426	26,625	67,565	94,190
		N62470-21-2-9023	-	82,132	82,132
		N6290921IPA002	-	293,475	293,475
		PO 20-02684	-	545	545
		PO# 19-02433	-	2,608	2,608
		PUMPHREYIPA	-	240,214	240,214
		SOUTHERLANDIP A	-	289,416	289,416
		TEES M220714	-	48,965	48,965
		TMD20-ENV-15	-	1,618,152	1,618,152
		UTA21-000497 (IPA)	-	187,630	187,630
		W519TC-23-9- 2016/CS-20-1601	419,864	63,508	483,372
		W56HZV-17-P- W56HZV-17-P- W56HZV-22-C- W56HZV22RL042	-	507	507
		W81K0021P0312	-	29,210	29,210
		W911NF-16-2-0019	-	69,996	69,996
		W911QX20D0002	-	65,889	65,889
		W912DW20P0055	-	60,723	60,723
		W912HQ19C0001	-	1,662	1,662
		W912HQ20C0022	-	249,579	249,579
		W912HQ20C0031	-	37,524	37,524
		W912HQ20C0001	173,209	41,298	214,507
		W912HQ20C0022	187,591	134,448	322,039
		W912HQ20C0031	148,544	72,102	220,646

STATE OF TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
		W912HQ21C0018	\$ 108,980	\$ 153,282	\$ 262,262
		W912HQ21C0050	3,316	169,828	173,144
		W912HQ21C0057	87,305	141,460	228,765
		W912HQ21P0099	42,836	35,774	78,610
		W912HQ22C0030	144,990	247,426	392,416
		W912HQ22C0078	6,578	149,497	156,075
		W912HZ20C0023	-	53,856	53,856
		W912HZ219C002	-	36,330	36,330
		W9126G-21-P-	-	54,588	54,588
		W9126G-22-2-0011	-	48,292	48,292
		W9132T21C0007	-	(2,470)	(2,470)
		W9132T22C0019	-	-	-
		(LOA)	-	49,618	49,618
		W9132T22C0019	-	249,305	249,305
		W9132T239C001	-	115,000	115,000
		1000004538;	-	-	-
		M2200297	-	108,294	108,294
		1950636	-	3,238	3,238
		21-0509MOORE	-	281,572	281,572
		21-1273-JONES	-	257,374	257,374
		22-0686-	-	-	-
		ANDERSON	-	346,776	346,776
		70US0920D700900	-	-	-
		04-02	-	343,990	343,990
		92479Z8301201	-	371,010	371,010
		FA864922P0558	-	22,259	22,259
		2023-056	-	114,575	114,575
		BRIAR-UTEP	-	138,390	138,390
		49637	-	947	947
		W81XWH-15-9-	-	257,947	257,947
		2021-314	-	55,912	55,912
		2021-566-01	-	114,373	114,373
		2022-410	-	89,011	89,011
		HUGGINS-STTR	-	-	-
		AGILE	-	235,849	235,849
		W911SR-22-C-	-	50,674	50,674
		2022-736	-	19,093	19,093
		2022-856	-	11,449	11,449
		21-06-022-TAMU-	-	5,000	5,000
		S-004582-UTSA	-	-	-
		PO21-0	-	48,884	48,884
		W81XWH-20-9-	-	-	-
		0020	-	335,389	335,389
		M2200826 PO	-	-	-
		S00216-01	-	67,093	67,093
		PO S00216-02	-	55,153	55,153
		OS 208771	-	74,200	74,200
		208941(REQ	-	-	-
		32144)	-	117,411	117,411
		209365	-	103,452	103,452
		A 00000492	-	165,226	165,226
		M2301889	-	13,964	13,964
		W81XWH-15-C-	-	-	-
		0147	-	15,418	15,418
		LOA 001 WEBBER	-	55,531	55,531
		UTAUSFA0000062	-	88,954	88,954
		WHITTINGTON-	-	-	-
		EFFICIEN	-	78,227	78,227
		M2202175	-	194,345	194,345
		292-001-UTA	-	18,213	18,213
		ID07200010	-	368,382	368,382
		291-001-ARCTOS	-	39,811	39,811
		70253-102	-	71,070	71,070
		412	-	(13,083)	(13,083)
		435	-	205,959	205,959
		444	-	91,639	91,639
		PC 1679968	-	2	2
		1927988	-	166,027	166,027
		N68335-19-C-0303	-	12,581	12,581
		S1154	-	35,394	35,394
		UTA21-000039	-	21,324	21,324
		41-7061960-	-	-	-
		0/FA8214-13-	-	2,254	2,254

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31 2023**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
<i>Pass-Through from BAE Systems, Inc.</i>		HID-031521-01-	\$ -	\$ 36,801	\$ 36,801
<i>Pass-Through from Cardinal Engineering, LLC</i>		100016	-	2,119	2,119
<i>Pass-Through from Carnegie Mellon University</i>		1990683-436850	-	(47)	(47)
<i>Pass-Through from Carnegie Mellon University</i>		1990792-456546	-	87,673	87,673
<i>Pass-Through from Carnegie Mellon University</i>		1990815-465817	-	90,998	90,998
		23-00015- 000			
<i>Pass-Through from Carnegie Mellon University</i>		PO463015	-	23,081	23,081
<i>Pass-Through from Celadyne Technologies, Inc.</i>		UTA20-000531	-	9,697	9,697
<i>Pass-Through from Cerfe Labs, Inc.</i>		FA864921P1469	-	97,068	97,068
<i>Pass-Through from Charles River Analytics, Inc.</i>		SC1909201	-	29,837	29,837
		#FA9550-21-1-			
<i>Pass-Through from Clarkson Aerospace Corporation</i>		0460	-	127,912	127,912
<i>Pass-Through from Clarkson University</i>		101184-1	-	84	84
<i>Pass-Through from Collaborative Composite Solutions Corporation</i>		ACENET-002	-	443,857	443,857
<i>Pass-Through from Coreform, LLC</i>		UTA18-000151	-	(151)	(151)
<i>Pass-Through from CACI, Inc - Federal</i>		P000143090	2,788,770	1,220,945	4,009,715
<i>Pass-Through from CAD / CAM Services, Inc.</i>		UTA	-	263	263
		6538-001-001-CS;			
<i>Pass-Through from CDM Federal Programs Corporation</i>		W912HQ21C0008	-	49,248	49,248
<i>Pass-Through from CFD Research Corporation</i>		1798	-	131,347	131,347
<i>Pass-Through from DCS Corporation</i>		PO 241017	-	38,494	38,494
<i>Pass-Through from DCS Corporation</i>		210551	-	42,640	42,640
<i>Pass-Through from DRS Network &amp; Imaging Systems, LLC</i>		PO# 10P0080658	-	117,921	117,921
<i>Pass-Through from DRS Network &amp; Imaging Systems, LLC</i>		SRA237	-	61,441	61,441
		PO 011-45734;			
<i>Pass-Through from Eaton Corporation</i>		FA00002036	-	20,144	20,144
<i>Pass-Through from El Paso Independent School District</i>		HE12542110012	-	4,279	4,279
		ELEV-STTR-			
<i>Pass-Through from Elean LLC</i>		SPACE	-	75,001	75,001
<i>Pass-Through from Embody, Inc.</i>		M2101994	-	1,052	1,052
<i>Pass-Through from EnLiSense, LLC</i>		5776	-	128,014	128,014
<i>Pass-Through from Excet, Inc.</i>		PO 11195	-	29,701	29,701
<i>Pass-Through from Excet, Inc.</i>		PO 12809	-	58,705	58,705
<i>Pass-Through from Excet, Inc.</i>		PO12723	-	53,764	53,764
<i>Pass-Through from Excet, Inc.</i>		10442	-	304,901	304,901
<i>Pass-Through from Excet, Inc.</i>		11089	-	30,373	30,373
<i>Pass-Through from Excet, Inc.</i>		11502	-	29,903	29,903
<i>Pass-Through from Exo-Atmospheric Technologies, LLC</i>		010322-1	-	24,011	24,011
<i>Pass-Through from EA Engineering Science and Technology Inc PBC</i>		20941	-	121,219	121,219
		FAB-			
<i>Pass-Through from Fabrico Technology, Inc.</i>		W911NF23P0004	-	32,625	32,625
		UTAUS-			
<i>Pass-Through from Fabrico Technology, Inc.</i>		FA00000774	-	258	258
		UTAUS-			
<i>Pass-Through from FlightX</i>		FA00000071	-	863	863
<i>Pass-Through from Flow Pharma, Inc.</i>		M2102339	-	1,426	1,426
<i>Pass-Through from Fluxworks LLC</i>		W51701-22-C-0118	-	29,934	29,934
		COS WSKI-			
<i>Pass-Through from Forward Edge AI, Inc.</i>		FORWARD ED	-	22,261	22,261
<i>Pass-Through from Galaxy Unmanned Systems LLC</i>		FA864921P1635	-	103,182	103,182
<i>Pass-Through from General Technical Services, LLC</i>		GTS-S-20-156	-	30,609	30,609
<i>Pass-Through from General Technical Services, LLC</i>		GTS-S-22-057	-	163,346	163,346
<i>Pass-Through from General Technical Services, LLC</i>		GTS-S-22-279	-	25,529	25,529
<i>Pass-Through from General Technical Services, LLC</i>		PO0001734	-	49,214	49,214
<i>Pass-Through from Geneva Foundation</i>		V-11019-03	-	9,925	9,925
<i>Pass-Through from Georgia Institute of Technology</i>		AWD-002638-S3	-	100,087	100,087
		D9104-S6/ PO-			
<i>Pass-Through from Georgia Institute of Technology</i>		5130140	-	2,524	2,524
		FA00000439;			
		FLYWHEEL-21-11-			
<i>Pass-Through from Global Technical Systems</i>		UTA-01	-	(218)	(218)
<i>Pass-Through from GrapheneTx Inc</i>		FA8650-23-C-5006	-	121,956	121,956
<i>Pass-Through from Griffiss Institute, Inc.</i>		SA1001202305068	-	21,369	21,369
<i>Pass-Through from Heliowave Technologies, LLC</i>		M2103312	-	3,198	3,198
<i>Pass-Through from Heliowave Technologies, LLC</i>		M2301234	-	9,372	9,372
		CW267315			
<i>Pass-Through from Hewlett Packard Enterprise Company</i>		SBB2812898	-	71,078	71,078
<i>Pass-Through from HyPerComp, Inc.</i>		M2301774	-	42,000	42,000
		FX23D-STTR-0354-			
<i>Pass-Through from Immobilyes Inc</i>		UTA	-	21,662	21,662
<i>Pass-Through from Innovision, LLC</i>		W81XWH22P0029	-	14,970	14,970



**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
<i>Pass-Through from Institute of International Education</i>		BOR21-UTA-20- ARA-PO1 (PROGRAM SUPPORT)	\$ -	2,416	2,416
<i>Pass-Through from Institute of International Education</i>		0054-UTA-19-SSP- 280-PO15 STUDENT SUPPOR	-	60,000	60,000
<i>Pass-Through from Jimenez Engineering Solutions, LLC</i>		14D0422C0019	-	68,976	68,976
<i>Pass-Through from Jimenez Engineering Solutions, LLC</i>		2022-0715 PO2004940726/W9	-	11,121	11,121
<i>Pass-Through from Johns Hopkins University</i>		11QY-20-9	-	848	848
<i>Pass-Through from Johns Hopkins University</i>		2005463339	-	185,623	185,623
<i>Pass-Through from JP Analytical LLC</i>		30	-	4,358	4,358
<i>Pass-Through from Kayhan Space Corp</i>		UTAUS- FA00001395	-	62,750	62,750
<i>Pass-Through from Knowledge Based Systems, Inc.</i>		2021-TEES- 01	-	136,079	136,079
<i>Pass-Through from Kraetronics, LLC.</i>		NAID20230326	-	3,055	3,055
<i>Pass-Through from Kratos SRE, Inc.</i>		107984	-	372,990	372,990
<i>Pass-Through from Leidos, Inc.</i>		P010274565 UTA21-000230;PO	-	521,672	521,672
<i>Pass-Through from Lockheed Martin Corporation</i>		4105066732	-	160,450	160,450
<i>Pass-Through from Lockheed Martin Corporation</i>		6574045805	-	64,928	64,928
<i>Pass-Through from Lynntech, Inc.</i>		AF-2009II	-	5,889	5,889
<i>Pass-Through from Lynntech, Inc.</i>		ARM-008	-	16,000	16,000
<i>Pass-Through from Lynntech, Inc.</i>		ARM-161 II	-	122,122	122,122
<i>Pass-Through from Lynntech, Inc.</i>		ARM-307	-	45,814	45,814
<i>Pass-Through from Lynntech, Inc.</i>		DTR-010 II	-	9,165	9,165
<i>Pass-Through from Lynntech, Inc.</i>		M2002283	-	(1,061)	(1,061)
<i>Pass-Through from Lynntech, Inc.</i>		M2200862	-	1,353	1,353
<i>Pass-Through from Lynntech, Inc.</i>		M2201289	-	83,960	83,960
<i>Pass-Through from Lynntech, Inc.</i>		M2201739	-	5,667	5,667
<i>Pass-Through from Massachusetts Institute of Technology</i>		PO 7000564472	-	77,366	77,366
<i>Pass-Through from Massachusetts Institute of Technology</i>		7000544217	-	141,409	141,409
<i>Pass-Through from Massachusetts Institute of Technology</i>		7100508093	-	122,814	122,814
<i>Pass-Through from Massachusetts Institute of Technology Lincoln Library</i>		PO 7100506665	-	51,706	51,706
<i>Pass-Through from Metis Design Corporation</i>		MILLWATER N6833520C0	-	42,432	42,432
<i>Pass-Through from Metrolaser, Inc.</i>		TEES05AC23	-	2,765	2,765
<i>Pass-Through from Metrolaser, Inc.</i>		TEES07WFP39	-	27,970	27,970
<i>Pass-Through from Metrolaser, Inc.</i>		TEES09MDA06	-	188,444	188,444
<i>Pass-Through from Michigan State University</i>		RC113206 - UT	-	338,355	338,355
<i>Pass-Through from MITRE Corporation</i>		MASTER # 1	-	10,000	10,000
<i>Pass-Through from MYNDTEC INC</i>		MM-SCI-4002	-	4,834	4,834
<i>Pass-Through from Nanohmics, Inc.</i>		140D0422C0024	-	82,783	82,783
<i>Pass-Through from New South Associates, Inc.</i>		6202	-	161,340	161,340
<i>Pass-Through from NextGen Aeronautics</i>		22-01	-	51,429	51,429
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0781-05 CLIN 0001AA	-	120	120
<i>Pass-Through from North Carolina Agricultural and Technical State University</i>		281230A	-	77,460	77,460
<i>Pass-Through from North Carolina State University</i>		2018-272632	-	78,036	78,036
<i>Pass-Through from Northeastern University - Boston</i>		#555076-78051; PRM #W911QY-19- 9-0011	-	28,693	28,693
<i>Pass-Through from Northeastern University - Boston</i>		#555077-78054; PRM #W911QY-19- 9-0011	-	105,614	105,614
<i>Pass-Through from Northeastern University - Boston</i>		#555095-78056; PRM #W911QY-19- 9-0011	-	4,605	4,605
<i>Pass-Through from Northrop Grumman Corporation</i>		5300022519	1,457	-	1,457
<i>Pass-Through from Northrop Grumman Systems Corporation</i>		STM297-18-AM- 702	-	1,988	1,988
<i>Pass-Through from Northrop Grumman Systems Corporation</i>		5300002808	-	235,326	235,326
<i>Pass-Through from Norwich University</i>		22342-RS012	-	1,529,228	1,529,228
<i>Pass-Through from Novateur Research Solutions LLC</i>		W911QX21C0004	-	215,312	215,312
<i>Pass-Through from Novateur Research Solutions LLC</i>		2021-956 W911QX-19-P- 0191	-	177,979	177,979
<i>Pass-Through from Numerical Technology Company, LLC</i>		0191	-	779	779
<i>Pass-Through from Omega Optics, Inc.</i>		UTAUS- FA00000750	-	130,087	130,087
<i>Pass-Through from Optowares, Incorporated</i>		M2201382	-	575	575

**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
<i>Pass-Through from Oto-Biomechanics LLC</i>		FA864922P0695	\$	41,838	\$ 41,838
<i>Pass-Through from Owl Integrations, Inc.</i>		FA864923P0894	-	25,867	25,867
		ROS0029-02/W81XWH-17-C-02	-	46,113	46,113
<i>Pass-Through from Palo Alto Veterans Institute for Research</i>		HDTRA120C0041-1	-	(8,050)	(8,050)
<i>Pass-Through from Philips Research</i>		HDTRA121C0006-1	-	1,267,789	1,267,789
<i>Pass-Through from Philips Research</i>		HQ0034209PT04-3	-	66,442	66,442
		SC10-18143-4792-46	-	18,670	18,670
<i>Pass-Through from Physical Sciences, Inc.</i>		SC10-22001-4851-046	-	74,986	74,986
<i>Pass-Through from Physical Sciences, Inc.</i>		SC170221-002-8085-46; PO #10-13322	-	103,753	103,753
<i>Pass-Through from Physical Sciences, Inc.</i>		UTA21-000394	-	174,424	174,424
<i>Pass-Through from PC Krause and Associates, Inc.</i>		20S-1415	-	(18,473)	(18,473)
<i>Pass-Through from Radiance Technologies, Inc.</i>		21S-1778	-	5,078	5,078
<i>Pass-Through from Radiance Technologies, Inc.</i>		23T-0441	-	22,241	22,241
<i>Pass-Through from Radiation Monitoring Devices, Inc.</i>		C23-17	-	39,800	39,800
		UTAUS-FA00002257	-	3,545	3,545
<i>Pass-Through from Raytheon BBN Technologies Corporation</i>		1259926	-	18,424	18,424
<i>Pass-Through from Raytheon BBN Technologies Corporation</i>		4202505192	-	62,095	62,095
<i>Pass-Through from Raytheon Company</i>		W81XWH2211089	-	26,226	26,226
<i>Pass-Through from Research Foundation of CUNY</i>		CM00001678-00	-	1	1
<i>Pass-Through from Research Foundation of Suny</i>		MTEC-21-03-WI-008	-	6,060	6,060
<i>Pass-Through from Rochal Industries</i>		1265004320	-	5,889	5,889
<i>Pass-Through from Rochester Institute of Technology</i>		22-0171-BAYNE	-	2,000	2,000
<i>Pass-Through from Rochester Institute of Technology</i>		PO 4508413818	-	110,516	110,516
<i>Pass-Through from Rockwell Collins Control Technologies, Inc.</i>		2022-896	-	3,642	3,642
<i>Pass-Through from Rogue Space Systems Corp</i>		COS WSKI-IN V	-	21,524	21,524
<i>Pass-Through from Sandoval Custom Creations, Inc</i>		DEFE	-	21,524	21,524
<i>Pass-Through from Scientific Applications and Research Associates, Inc.</i>		DTRA013 SC1	-	39,006	39,006
<i>Pass-Through from Scitech Services Inc</i>		23-22-F-0037-05	-	20,777	20,777
<i>Pass-Through from Semergytech, Inc.</i>		SMT-2022-002	-	48,482	48,482
		214-02; PO	-	124,940	124,940
<i>Pass-Through from Siemens Corporate Research, Inc.</i>		9706385671	-	384,684	384,684
<i>Pass-Through from Signature Science, LLC</i>		S1270	-	7,925	7,925
<i>Pass-Through from Sivananthan Laboratories, Inc.</i>		UTAUS-FA00000124	-	94,308	94,308
<i>Pass-Through from Smart Information Flow Technologies, LLC</i>		HR00112190131	-	700D/W81XWH-17-C-0236	(366)
		G002106-7500	-	(366)	(366)
<i>Pass-Through from Social Sciences Innovations Corporation</i>		N99002VE2	-	105,221	105,221
<i>Pass-Through from Southern Methodist University</i>		Q99002SIS	-	660,603	660,603
<i>Pass-Through from Southwest Research Institute</i>		RY-13-TAMU-20-6-AFRL2	-	74,224	74,224
<i>Pass-Through from Southwest Research Institute</i>		RY13-TAMU-20-7-AFRL2	-	88,247	88,247
<i>Pass-Through from Southwest Research Institute</i>		RY13-TAMU-22-1-AFRL2	-	352	352
<i>Pass-Through from Southwestern Ohio Council For Higher Education</i>		SPI006	-	72,317	72,317
<i>Pass-Through from Steel Founders Society of America, Inc.</i>		SPI018	-	34,432	34,432
<i>Pass-Through from Steel Founders Society of America, Inc.</i>		STAR-TAM-1	-	95,185	95,185
<i>Pass-Through from Steel Founders Society of America, Inc.</i>		STAR-TAM-2	-	39,896	39,896
<i>Pass-Through from Steel Founders Society of America, Inc.</i>		2103257-04	-	990	990
<i>Pass-Through from Stevens Institute of Technology</i>		2103292-04	-	90,803	90,803
<i>Pass-Through from Stevens Institute of Technology</i>		M2202740	-	40,000	40,000
<i>Pass-Through from Stratonics Inc</i>		2001473	54,000	39,234	39,234
<i>Pass-Through from Synopsys, Inc.</i>		PO67967	-	50,031	104,031
<i>Pass-Through from SRI International</i>		51623	-	153,418	153,418
<i>Pass-Through from SRI International</i>		M2301932	-	2,917	2,917
<i>Pass-Through from Tau Technologies LLC</i>		SC20230016	-	58,886	58,886
<i>Pass-Through from Technology Service Corporation</i>		A-30140G-500-01-SC1811	-	60,442	60,442
<i>Pass-Through from Texas Research Institute Austin, Inc.</i>		F-30196G-500-01-SC2028	-	21,478	21,478
<i>Pass-Through from Texas Research Institute Austin, Inc.</i>			-	28,114	28,114

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
<i>Pass-Through from Texas Research Institute Austin, Inc.</i>		F-30204G-500-01- SC2033	\$ -	\$ 35,846	\$ 35,846
<i>Pass-Through from Texas Research Institute Austin, Inc.</i>		F-30210G-500-01- SC2048	-	39,870	39,870
<i>Pass-Through from Texas Research Institute Austin, Inc.</i>		F-30212G-500-01- SC2049	-	133,367	133,367
<i>Pass-Through from Texas Research Institute Austin, Inc.</i>		F-30213G-500-01- SC2052	-	119,295	119,295
<i>Pass-Through from Texas Research Institute Austin, Inc.</i>		M2201292	-	16,942	16,942
<i>Pass-Through from The Innovation Laboratory, Inc.</i>		W911NF22P0030 SPC-1000007581	-	11,053	11,053
<i>Pass-Through from The Ohio State University</i>		GR130586	-	63,385	63,385
<i>Pass-Through from The Ohio State University</i>		SPC-1000011529 GR131288	-	19,315	19,315
<i>Pass-Through from The Ohio State University</i>		SPC-1000011555 GR13130	-	39,463	39,463
<i>Pass-Through from The Pennsylvania State University</i>		M2200284; S002544-TAMEES; HQ00342190007	-	(531)	(531)
<i>Pass-Through from The Pennsylvania State University</i>		S002545-TAMEES TSI-5087-22- 20209781	-	104,435	104,435
<i>Pass-Through from Triton</i>		HR00112290065	-	60,000	60,000
<i>Pass-Through from Trusted Science and Technology, Inc.</i>		TS-TEES-2023-01	-	34,404	34,404
<i>Pass-Through from Trusted Space Inc</i>		30 12155051 76190	-	12,864	12,864
<i>Pass-Through from Tuskegee University</i>		GS 1102 029 TTU 22 01	-	9,204	9,204
<i>Pass-Through from TDA Research, Inc.</i>		A19-3455-S001	-	43,271	43,271
<i>Pass-Through from University of California - Davis</i>		RSC20061	-	3,890	3,890
<i>Pass-Through from University of Dayton Research Institute</i>		21-000239/PO RSC21051	-	120,000	120,000
<i>Pass-Through from University of Dayton Research Institute</i>		UDR0000182	-	35,484	35,484
<i>Pass-Through from University of Delaware</i>		W81XWH-17-1- 0335;UDR0000218	-	22,987	22,987
<i>Pass-Through from University of Delaware</i>		00003097	-	113,620	113,620
<i>Pass-Through from University of Georgia</i>		089750-17290	-	3,282	3,282
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		FA8750-19-C-0006	-	82,016	82,016
<i>Pass-Through from University of Illinois - Chicago</i>		105267-Z8417201	-	(848)	(848)
<i>Pass-Through from University of Maryland</i>		105390-	-	102,403	102,403
<i>Pass-Through from University of Maryland</i>		105406-	-	229,902	229,902
<i>Pass-Through from University of Maryland</i>		20539/W81XWH19 10848	-	67,627	67,627
<i>Pass-Through from University of Maryland - Baltimore</i>		107649-Z9808201	-	2,273	2,273
<i>Pass-Through from University of Maryland - College Park</i>		108958-Z9817201	-	154,523	154,523
<i>Pass-Through from University of Maryland - College Park</i>		W911QY2020005	-	322,247	322,247
<i>Pass-Through from University of Massachusetts - Lowell</i>		25-0521-0236-002	-	55,209	55,209
<i>Pass-Through from University of Nebraska</i>		204419TEES	-	2,541	2,541
<i>Pass-Through from University of Notre Dame</i>		61513/2020-639	-	87,599	87,599
<i>Pass-Through from University of Pennsylvania</i>		AWD00005137- 4/W81XWH-15-9	-	26,469	26,469
<i>Pass-Through from University of Pittsburgh</i>		W81W81XWH-16- D-0024	-	342,213	342,213
<i>Pass-Through from University of Pittsburgh</i>		W81XWH-16-D- 0024-0002	-	102,947	102,947
<i>Pass-Through from University of Pittsburgh</i>		W912HQ21C0029	-	89,322	89,322
<i>Pass-Through from University of Puerto Rico - Mayaguez</i>		FA8803-19-C-0004	-	61,951	61,951
<i>Pass-Through from University Corporation for Atmospheric Research</i>		CP0053708	-	186,088	186,088
<i>Pass-Through from Utah State University Space Dynamics Laboratory</i>		CP0054588	-	8,855	8,855
<i>Pass-Through from Utah State University Space Dynamics Laboratory</i>		S-168-1X6-001	-	49,123	49,123
<i>Pass-Through from UES, Inc.</i>		S-200-320-001	-	6,820	6,820
<i>Pass-Through from UES, Inc.</i>		S-200-321-001	-	71,960	71,960
<i>Pass-Through from UES, Inc.</i>		S-209-000-01	-	23,926	23,926
<i>Pass-Through from Washington University - St. Louis</i>		W81XWH19C0054	-	79,413	79,413
<i>Pass-Through from West Consultants, Inc.</i>		W912BV19D0001	-	33,865	33,865
<i>Pass-Through from Wi-Fiber, LLC</i>		M2102641	-	54,305	54,305
<i>Pass-Through from Wichita State University</i>		22-01041	-	652	652
		UTAUS- FA00000849/X0303	-	19,921	19,921
<i>Pass-Through from William Marsh Rice University</i>		1967	-	79,664	79,664
<i>Pass-Through from Zapata Computing, Inc.</i>		HR00112230007	-	113,233	113,233
Total - ALN 12.XXX			19,263,213	35,569,238	54,832,451

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
Procurement Technical Assistance For Business Firms	12.002		\$ -	\$ 7,366	\$ 7,366
Conservation and Rehabilitation of Natural Resources on Military Installations	12.005		45,215	3,209,600	3,254,815
Military Health Services Research (MHSR) <i>Pass-Through from Weill Cornell Medicine</i>	12.007	214974	-	4,046	4,046
OnRampII	12.014		-	32,382	32,382
Flood Control Projects	12.106		-	(45)	(45)
Collaborative Research and Development <i>Pass-Through from Commonwealth Heritage Group, LLC.</i>	12.114	M2300715	-	261,748	261,748
<i>Pass-Through from Stevens Institute of Technology</i>		2103386-02	-	58,346	58,346
<i>Pass-Through from Stevens Institute of Technology</i>		2103386-02	-	46,949	46,949
			-	2,146	2,146
Total - ALN 12.114			-	369,189	369,189
Basic and Applied Scientific Research	12.300		2,275,480	193,662,034	195,937,514
<i>Pass-Through from Brown University</i>		00001139	-	181,807	181,807
<i>Pass-Through from Carnegie Mellon University</i>		1141331-439711	-	23,429	23,429
<i>Pass-Through from Chapman University</i>		500706- 01	-	14,638	14,638
		61609-01; PO	-	-	-
<i>Pass-Through from Embry - Riddle Aeronautical University</i>		270232	-	49,553	49,553
<i>Pass-Through from Florida State University</i>		R000002833	-	298,186	298,186
<i>Pass-Through from Florida State University</i>		R000002833 2	-	234,308	234,308
<i>Pass-Through from Florida State University</i>		R000002833; LOA	-	100,727	100,727
<i>Pass-Through from Florida State University</i>		R000002981	-	487	487
		R000002981-	-	-	-
<i>Pass-Through from Florida State University</i>		MIGRATED	-	4,959	4,959
<i>Pass-Through from Florida State University</i>		R000002983	-	62,416	62,416
<i>Pass-Through from Florida State University</i>		R000003043	-	293,805	293,805
<i>Pass-Through from Florida State University</i>		R01853 LOA #6	-	28,627	28,627
		R01853 LOA 6	-	-	-
<i>Pass-Through from Florida State University</i>		HUANG	-	243	243
<i>Pass-Through from Florida State University</i>		R01853 2; LOA #5	-	(632)	(632)
<i>Pass-Through from Florida State University</i>		R02121	-	1,288	1,288
<i>Pass-Through from Florida State University</i>		R02121; LOA	-	(405)	(405)
		19-S09; N00014-19-	-	-	-
<i>Pass-Through from George Washington University</i>		1-2595	-	(34,347)	(34,347)
<i>Pass-Through from Georgia Tech Research Institute</i>		AWD-003007-S2	-	72,601	72,601
<i>Pass-Through from Helicon Chemical Company, LLC</i>		M1800503	-	196	196
<i>Pass-Through from Hydronalix, Inc.</i>		7065-02	-	75,431	75,431
<i>Pass-Through from Idaho National Laboratory</i>		244167	-	424,672	424,672
		JHU-161618 CLIN	-	-	-
<i>Pass-Through from Johns Hopkins University Applied Physics Laboratory</i>		0001	-	2,589	2,589
		N0002423F8500	-	-	-
		CLIN 0001 ACRN	-	-	-
<i>Pass-Through from Johns Hopkins University Applied Physics Laboratory</i>		AA	-	99,641	99,641
<i>Pass-Through from Johns Hopkins University Applied Physics Laboratory</i>		157842 CLIN 0001	-	(965)	(965)
<i>Pass-Through from Johns Hopkins University Applied Physics Laboratory</i>		177815	-	6,217	6,217
<i>Pass-Through from National Renewable Energy Laboratory</i>		86059/2/1156876	-	153,231	153,231
		86059/2/1156876;	-	-	-
<i>Pass-Through from National Renewable Energy Laboratory</i>		LOA	-	64,854	64,854
		0704-01-2AA-1	-	-	-
		CLINS 0001AA	-	-	-
<i>Pass-Through from Non - Disclosed Sponsor</i>		1001AA 2001AA	-	883,899	883,899
		0704-01-2AB-1	-	-	-
		CLINS 0001AB	-	-	-
<i>Pass-Through from Non - Disclosed Sponsor</i>		1001AB 2001AB	-	146,959	146,959
		0704-02-2AA-1	-	-	-
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 2001AA	-	465,150	465,150
		0704-0313B-20	-	-	-
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 1003AB	-	59,433	59,433
		0704-0323A-10	-	-	-
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 3003AA	-	685,834	685,834
		0704-04205-10	-	-	-
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 2005AA	-	5,370,307	5,370,307
		0704-0512A-10	-	-	-
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 1002AA	-	744,981	744,981
		0704-0512B-20	-	-	-
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 1002AB	-	5	5

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
<i>Pass-Through from Non - Disclosed Sponsor</i>		0704-0602-A10 CLIN 1002AA	\$ -	\$ 631,860	\$ 631,860
<i>Pass-Through from Non - Disclosed Sponsor</i>		0704-0602-B20 CLIN 1002AB	-	15,748	15,748
<i>Pass-Through from Non - Disclosed Sponsor</i>		0704-0602-99 CLIN 0002AA/AB PRE- AWARD	-	125,521	125,521
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-03-1 19F7703 CLIN	-	(2,194)	(2,194)
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-10-1 CLIN 0001 7710	-	79,301	79,301
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-10-2 CLIN 0002 7710	-	296,232	296,232
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-10-3 CLIN 0003 7710	-	1,221,722	1,221,722
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-10-4 CLIN 0004 7710	-	121,568	121,568
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-11-1 CLINS 0001 1001	-	52,812	52,812
<i>Pass-Through from Non - Disclosed Sponsor</i>		2001 (7304) 26-0702-12-4 CLINS 0001 1001	-	77,319	77,319
<i>Pass-Through from Non - Disclosed Sponsor</i>		2001 & 3001 26-0702-13-1 CLIN 0001	-	4	4
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-14-1 CLIN 0001 7307	-	(3,267)	(3,267)
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-14-31 CLIN 3001(7307)	-	907,337	907,337
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-14-32 CLIN 3002(7307)	-	1,175,882	1,175,882
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-14-33 CLIN 3003(7307)	-	88,138	88,138
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-15-3 CLIN 2001(7311)	-	1,518,410	1,518,410
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-16-3 CLIN 2001(7312)	-	112,118	112,118
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-16-6 CLIN 2002(7312)	-	385,897	385,897
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-17-1 -4 - 7CLIN 0001 0101 &0201	-	437,104	437,104
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-17-2 -5 -8 CLIN0002 0102 &0202	-	366,117	366,117
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-17-3 -6 -9 CLIN 0003 0103 &0203	-	109,181	109,181
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-18-40 20F7315 CLIN	-	3,329,637	3,329,637
<i>Pass-Through from Non - Disclosed Sponsor</i>		2001 ACRN AF 26-0702-18-41 20F7315 CLIN	-	1,322,406	1,322,406
<i>Pass-Through from Non - Disclosed Sponsor</i>		2002 ACRN AC 26-0702-18-42 20F7315 CLIN	-	286,172	286,172
<i>Pass-Through from Non - Disclosed Sponsor</i>		2003 ACRN AD 26-0702-19-3 CLIN 0003	-	187,862	187,862
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0702-20-2 CLIN 0002	-	59,373	59,373
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0703-00-3 CLIN 0004	-	193,136	193,136
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0711-07-1 19F5242 CLIN	-	(56)	(56)
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0711-07-3 19F5242 CLIN	-	411	411
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0711-08-1 20F5248 CLIN 0001AA	-	313,930	313,930
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0711-08-2 20F5248 CLIN 0001AB	-	245,739	245,739

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
		26-0711-08-3			
		20F5248 CLIN			
<i>Pass-Through from Non - Disclosed Sponsor</i>		0001AC	\$ -	\$ 306,073	\$ 306,073
<i>Pass-Through from Non - Disclosed Sponsor</i>		26-0767-04-1	-	160,059	160,059
		26076703-ATL-3			
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0003	-	192,711	192,711
		26076703-ESL-1			
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0001	-	148,457	148,457
		26076703-ESL-5			
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0005	-	54,031	54,031
		26076703-ESL-7			
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0007	-	7,822	7,822
		26076703-ESL-9			
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0009	-	65,850	65,850
		26076703ESL-11			
<i>Pass-Through from Non - Disclosed Sponsor</i>		CLIN 0011	-	7,049	7,049
<i>Pass-Through from Purdue University</i>		EISE	-	13,507	13,507
<i>Pass-Through from Purdue University</i>		13000999-052	-	112,557	112,557
<i>Pass-Through from Purdue University</i>		13001039-013	-	54,019	54,019
<i>Pass-Through from QuesTek Innovations</i>		PO 2063	-	168,100	168,100
<i>Pass-Through from Research Foundation of CUNY</i>		1164353-2-89481	-	30,023	30,023
<i>Pass-Through from Research Foundation of CUNY</i>		93083/1172044/2	-	54,151	54,151
<i>Pass-Through from Research Foundation of CUNY</i>		96412/1179945/2	-	23,288	23,288
<i>Pass-Through from Rochester Institute of Technology</i>		NAID20220076	-	2,365	2,365
		0000003 PO			
<i>Pass-Through from Rutgers, The State University of New Jersey</i>		562969	-	5,277	5,277
<i>Pass-Through from Sandia National Laboratories</i>		2366456	-	4,404	4,404
		UTAUS-			
<i>Pass-Through from TransWave Photonics, LLC</i>		FA00001237	-	41,999	41,999
		UTA20-001081; PO			
<i>Pass-Through from University of Alabama - Birmingham</i>		#UOB334846	-	246,911	246,911
		00002709;PO#3005			
<i>Pass-Through from University of Florida</i>		641523	-	90,464	90,464
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		097239-17599	-	103,664	103,664
<i>Pass-Through from University of Maryland</i>		N000142012641	-	311	311
<i>Pass-Through from University of Michigan</i>		K00013270	-	44,348	44,348
<i>Pass-Through from University of Michigan</i>		K00016818	-	81,049	81,049
<i>Pass-Through from University of Nebraska</i>		25-0509-0202-006	-	184,771	184,771
<i>Pass-Through from University of Nebraska - Lincoln</i>		N00014-21-1-2099	-	20,178	20,178
<i>Pass-Through from University of Pennsylvania</i>		N00014-22-1-2569	-	192,534	192,534
		579262; PO			
<i>Pass-Through from University of Pennsylvania</i>		#4885806	-	56,639	56,639
		579262; PO			
<i>Pass-Through from University of Pennsylvania</i>		#4885806 LOA 001			
		CHAUD	-	357,864	357,864
		GG12136			
		PO#2155574;			
		GR014959			
<i>Pass-Through from University of Virginia</i>		00000733	-	255,783	255,783
<i>Pass-Through from University of Wisconsin - Madison</i>		0000002159	-	80,871	80,871
<i>Pass-Through from University of Wisconsin System</i>		0000001556	-	157,426	157,426
<i>Pass-Through from William Marsh Rice University</i>		R1A842	-	93,173	93,173
Total - ALN 12.300			2,275,480	221,249,306	223,524,786
Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program	12.330		-	418,798	418,798
Navy Command, Control, Communications, Computers, Intelligence, Surveillance, and Reconnaissance	12.335				
		F-30208G-500-01-SC2045	-	35,386	35,386
<i>Pass-Through from Texas Research Institute Austin, Inc.</i>					
Naval Medical Research and Development	12.340				
<i>Pass-Through from Henry M. Jackson Foundation</i>		N626451920001	-	125,819	125,819
Department of Defense HIV/AIDS Prevention Program	12.350				
<i>Pass-Through from Molecular Imprints, Inc.</i>		M2102826	-	6,782	6,782
Scientific Research - Combating Weapons of Mass Destruction	12.351		456,387	1,456,671	1,913,058
<i>Pass-Through from Advanced Technology International</i>		W15QKN1691002	330,830	1,978,370	2,309,200
<i>Pass-Through from Applied Research Associates, Inc.</i>		PO23-00049	-	14,025	14,025
<i>Pass-Through from Knowledge Based Systems, Inc.</i>		M2203089	-	24,454	24,454
<i>Pass-Through from University of Maryland</i>		121702-Z9007303	-	20,741	20,741

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
COVID-19 - Scientific Research - Combating Weapons of Mass Destruction <i>Pass-Through from Advanced Technology International</i>		W15QKN1691002	\$ 5,202,824	\$ 1,321,032	\$ 6,523,856
Total - ALN 12.351			5,990,041	4,815,293	10,805,334
Pest Management and Vector Control Research <i>Pass-Through from BanfieldBio Inc</i>	12.355	M2001351	-	145,921	145,921
Total - ALN 12.355			-	20,786	20,786
ROTC Language and Culture Training Grants	12.357		-	166,707	166,707
<i>Pass-Through from Institute of International Education</i>		PGO1801-TAMU- 11-PGO-051-PO4	-	4,926	4,926
<i>Pass-Through from Institute of International Education</i>		PGO1801-TAMU- 11-PGO-051-PO5	-	371,928	371,928
Total - ALN 12.357			-	371,928	371,928
Research on Chemical and Biological Defense	12.360		15,769	1,181	16,950
Military Construction, National Guard	12.400		-	5,787,566	5,787,566
National Guard Military Operations and Maintenance (O&M) Projects	12.401		-	41,962,438	41,962,438
National Guard ChalleNge Program	12.404		-	4,393,009	4,393,009
Military Medical Research and Development	12.420		3,370,883	52,813,912	56,184,795
<i>Pass-Through from American Burn Association</i>		W81XWH-16-2- 0055	-	6,200	6,200
<i>Pass-Through from Axogen Corporation</i>		W81XWH-19-1- 0487	-	27,680	27,680
<i>Pass-Through from Baylor College of Medicine</i>		W81XWH-20-1- 0567	-	49,460	49,460
<i>Pass-Through from Baylor College of Medicine</i>		W81XWH1810743	-	17,540	17,540
<i>Pass-Through from Baylor College of Medicine</i>		W81XWH1910524	-	644	644
<i>Pass-Through from Baylor College of Medicine</i>		W81XWH2110450	-	28,342	28,342
<i>Pass-Through from Baylor Research Institute</i>		41010932101	-	48,780	48,780
<i>Pass-Through from Boston Children's Hospital</i>		W81XWH-17-1- 0532	-	832	832
<i>Pass-Through from Boston University</i>		W81XWH-19-1- 0767	-	21,658	21,658
<i>Pass-Through from Boston University</i>		4500003773	-	586	586
<i>Pass-Through from Boston University</i>		4500004388	-	186,369	186,369
<i>Pass-Through from Boston VA Research Institute, Inc.</i>		0150FEDESEWET/ W81XWH162003	-	26,371	26,371
<i>Pass-Through from Boston VA Research Institute, Inc.</i>		0174FEDC/W81X WH-17-2-0067	-	24,786	24,786
<i>Pass-Through from Boston VA Research Institute, Inc.</i>		0204FEDA/W81X WH-15-1-0391	-	6,546	6,546
<i>Pass-Through from Cincinnati Children's Hospital Medical Center</i>		HUANG/OS000001 95/400621	-	34,327	34,327
<i>Pass-Through from Coalition for National Trauma Research</i>		CNTR20-PROP-07	-	13,971	13,971
<i>Pass-Through from Coalition for National Trauma Research</i>		W81XWH2020032	-	6,250	6,250
<i>Pass-Through from Colorado State University</i>		G-10362-01	-	305,417	305,417
<i>Pass-Through from Dallas VA Research Corporation</i>		PR210137 PO 22- 1675553	-	32,169	32,169
<i>Pass-Through from Dartmouth College</i>		R1446	-	16,828	16,828
<i>Pass-Through from Drexel University</i>		940021	-	45,842	45,842
<i>Pass-Through from Flow Pharma, Inc.</i>		W911QY20C0057	-	7,827	7,827
<i>Pass-Through from Foundation for Advancing Veterans' Health Research</i>		AGRMT# PUGHMJ/UTSA FAVHR - PERSONNEL	-	(2,407)	(2,407)
<i>Pass-Through from Foundation for Advancing Veterans' Health Research</i>		AGREE	-	29,687	29,687
<i>Pass-Through from Foundation for Advancing Veterans' Health Research</i>		W81XWH-18-2- 0070 UTHSCSA	-	9,218	9,218
<i>Pass-Through from General Dynamics</i>		W81XH1910864	-	113,389	113,389
<i>Pass-Through from Geneva Foundation</i>		ID07200010-1201	-	124,067	124,067
<i>Pass-Through from Geneva Foundation</i>		S-11065-02	-	6,825	6,825
<i>Pass-Through from Georgia Department of Public Health</i>		W81XWH2211088	-	49,118	49,118
<i>Pass-Through from Henry M. Jackson Foundation</i>		W81XWH1820014 4695/W81XWH-18- 2-0007	-	20,214	20,214
<i>Pass-Through from Henry M. Jackson Foundation</i>		5848:PO# 1038008	-	8,587	8,587
<i>Pass-Through from Henry M. Jackson Foundation</i>		5848:PO# 1038008	-	187,206	187,206
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		W81XWH2110728	-	193,162	193,162
<i>Pass-Through from Johns Hopkins University</i>		W8XWH202063	-	23,125	23,125

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
<i>Pass-Through from Johns Hopkins University</i>		W81XWH-15-2-0067	\$ -	\$ 17,876	\$ 17,876
<i>Pass-Through from Johns Hopkins University</i>		W81XWH-16-2-0060	-	57,916	57,916
<i>Pass-Through from Johns Hopkins University</i>		W81XWH-18-1-0810	-	(222)	(222)
<i>Pass-Through from Johns Hopkins University</i>		W81XWH-18-1-0815	-	13,153	13,153
<i>Pass-Through from Johns Hopkins University</i>		W81XWH1920062	-	2,131	2,131
<i>Pass-Through from Johns Hopkins University</i>		2004847206	-	83,321	83,321
<i>Pass-Through from Johns Hopkins University</i>		2005137073	-	78	78
<i>Pass-Through from Massachusetts General Hospital</i>		233453	-	82,044	82,044
<i>Pass-Through from Massachusetts General Hospital</i>		236612	-	29,421	29,421
<i>Pass-Through from Medical University of South Carolina</i>		W81XWH1810081	-	(6,760)	(6,760)
<i>Pass-Through from Meso Scale Diagnostics, LLC</i>		W15QKN1691002	-	705,563	705,563
<i>Pass-Through from Methodist Hospital Research Institute</i>		W81XWH-20-1-0600	-	13,783	13,783
<i>Pass-Through from Metis Foundation</i>		S-W81XWH-21-2-0053-01/	-	75,783	75,783
<i>Pass-Through from Metis Foundation</i>		W81XWH2020067	-	17,234	17,234
<i>Pass-Through from Nanohmics, Inc.</i>		M2103551	-	42,101	42,101
<i>Pass-Through from National Trauma Institute</i>		NTI-MIMIC17-03/W81XWH1720	-	(342)	(342)
<i>Pass-Through from National Trauma Institute</i>		W81XWH-17-1-0673	-	4,946	4,946
<i>Pass-Through from Purdue University</i>		13000844-043	-	100,000	100,000
<i>Pass-Through from Regents of the University of California - UCLA</i>		W81XWH2110918	-	87,565	87,565
<i>Pass-Through from Research Foundation for the State University of New York</i>		89361/1164078/2	-	6,310	6,310
<i>Pass-Through from Rochal Industries</i>		MTEC 20-02/W81XWH-20-9-00	-	22,557	22,557
<i>Pass-Through from RTI International</i>		W81XWH2220081	-	31,465	31,465
<i>Pass-Through from RTI International</i>		10-312-021659166542L	-	194,555	194,555
<i>Pass-Through from RTI International</i>		2-312-0216591-65581L/W81X	-	(52,592)	(52,592)
<i>Pass-Through from Southwest Research Institute</i>		Q99028NS/ W81XWH-22-1-007	-	9,932	9,932
<i>Pass-Through from The Pennsylvania State University</i>		S003399- USAMRAA	-	122,954	122,954
<i>Pass-Through from University of Alabama</i>		A20-0247-S001	-	2,902	2,902
<i>Pass-Through from University of Alabama - Birmingham</i>		000516840-SC013- KLE-T003	-	1,260	1,260
<i>Pass-Through from University of Alabama - Birmingham</i>		000516840-SC013- T002	-	1,770	1,770
<i>Pass-Through from University of Arkansas for Medical Sciences</i>		W81XWH-16-2- 0038	-	(5,790)	(5,790)
<i>Pass-Through from University of Arkansas for Medical Sciences</i>		55287	-	79,654	79,654
<i>Pass-Through from University of California - Los Angeles</i>		1520 G YA462	-	465,750	465,750
<i>Pass-Through from University of California - San Francisco</i>		W81XWH-17-1- 0631	-	29,190	29,190
<i>Pass-Through from University of Colorado</i>		FY16 794 008	-	86,477	86,477
<i>Pass-Through from University of Colorado - Denver</i>		W81XWH2020001	-	38,619	38,619
<i>Pass-Through from University of Florida</i>		W81XWH2010726	-	40,387	40,387
<i>Pass-Through from University of Idaho</i>		FBK360-SB-002	-	(5,895)	(5,895)
<i>Pass-Through from University of Illinois - Chicago</i>		W81XWH2110177	-	23,917	23,917
<i>Pass-Through from University of Maryland</i>		W81XWH-17-1- 0702	-	7,627	7,627
<i>Pass-Through from University of Maryland</i>		W81XWH-19-1- 0848	-	12,726	12,726
<i>Pass-Through from University of Miami</i>		W81XWH-20- P008900102/W81X	-	808,973	808,973
<i>Pass-Through from University of Minnesota</i>		WH-21-1-06 SONG/ W81XWH-	-	88,242	88,242
<i>Pass-Through from University of North Carolina</i>		21-1-0263	-	4,142	4,142
<i>Pass-Through from University of Pennsylvania</i>		W81XWH2010490	-	8,211	8,211
<i>Pass-Through from University of Pennsylvania</i>		576708/MSRC- FY19-02	-	7,280	7,280
<i>Pass-Through from University of Pennsylvania</i>		578105	-	161	161
<i>Pass-Through from University of Pennsylvania</i>		578105; 224790A; PO 4849694	-	132,191	132,191



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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
<i>Pass-Through from University of Pittsburgh</i>		CNVA00061064(41 4590-3)/UP W81XWH-16-D- 0024	\$ -	\$ 24,316	\$ 24,316
<i>Pass-Through from University of Pittsburgh</i>		W81XWH19F0494	-	150,720	150,720
<i>Pass-Through from University of Tennessee</i>		21-3927-TAMHSC	-	104,717	104,717
<i>Pass-Through from University of Tennessee</i>		22-4714-TAMHSC	-	2,787	2,787
		1005428402/W81X WH2010764	-	101,262	101,262
<i>Pass-Through from University of Utah</i>		10054284-03 PO U0002	-	81,424	81,424
<i>Pass-Through from University of Utah</i>		UWSC11196/ BPO40699	-	57,411	57,411
<i>Pass-Through from University of Washington</i>		UWSC12712; BPO55855	-	16,559	16,559
<i>Pass-Through from University of Washington</i>		201600536- 01/W81XWH16200	-	274,867	274,867
<i>Pass-Through from UC Davis School of Medicine Office of Research</i>		1	-	21,437	21,437
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC86826	-	(391)	(391)
<i>Pass-Through from Venn Biosciences Corporation</i>		W81XWH2010414	-	46,393	46,393
<i>Pass-Through from Vysnova Partners, Inc.</i>		N6264518D5058 W81XWH-14-2- 0004	-	7,592	7,592
<i>Pass-Through from Wake Forest University Health Sciences</i>		W81XWH-21-1- 0575	-	113,155	113,155
<i>Pass-Through from Wake Forest University Health Sciences</i>		W81XWH1910072	-	169,804	169,804
		10000111340	-	211,937	211,937
<i>Pass-Through from Wake Forest University Health Sciences</i>		W81XWH1910753	-	400,038	400,038
<i>Pass-Through from Wake Forest University Health Sciences</i>		1000011410	-	8,130	8,130
<i>Pass-Through from Washington University - St. Louis</i>		WU-21-390	-	4,119	4,119
<i>Pass-Through from Washington University - St. Louis</i>		WU-22-0339-1	-	70,260	70,260
<i>Pass-Through from Washington University - St. Louis</i>		W81XWH2210281	-	15,451	15,451
<i>Pass-Through from Washington University School of Medicine</i>		WU-22-0034-2	-	13,053	13,053
<i>Pass-Through from Wayne State University</i>		WSU23007	-	33,763	33,763
<i>Pass-Through from Weill Cornell Medicine</i>		220748 226258	-	(8,893)	(8,893)
<i>Pass-Through from Westat, Inc.</i>		WESTAT 2021	-	12,230	12,230
<i>Pass-Through from Western Institute for Biomedical Research</i>		859-1 / W81XWH- 22-1-0291	-	2,175	2,175
<i>Pass-Through from Yale University</i>		W81XWH-20-1- 0673	-	1,335,564	1,336,923
COVID-19 - Military Medical Research and Development			1,359	51,269	51,269
<i>Pass-Through from University of California - Los Angeles</i>		W81XWH2010520	-	51,269	51,269
Total - ALN 12.420			3,372,242	61,294,243	64,666,485
Basic Scientific Research	12.431		915,589	35,740,771	36,656,360
<i>Pass-Through from Arizona State University</i>		A 00000354	-	123,013	123,013
		A 00000354-LOA 002 JHA	-	208,396	208,396
<i>Pass-Through from Arizona State University</i>		002 JHA	-	(8,673)	(8,673)
<i>Pass-Through from Carnegie Mellon University</i>		1990682-436180	-	165,018	165,018
<i>Pass-Through from Eaton Corporation</i>		PO 0011-45402	-	104,219	104,219
<i>Pass-Through from Galaxy Unmanned Systems LLC</i>		22-0366	-	98,722	98,722
<i>Pass-Through from George Mason University</i>		E2061621	-	169,319	169,319
<i>Pass-Through from Georgia Tech Research Institute</i>		AWD-003763-G1	-	24,153	24,153
<i>Pass-Through from Global Engineering and Materials, Inc.</i>		N68335-22-C-0417	-	6,214	6,214
<i>Pass-Through from Global Engineering and Materials, Inc.</i>		N68335-22-G-0006	-	4,732	4,732
<i>Pass-Through from Global Engineering and Materials, Inc.</i>		N68335-23-C-0115	-	182,323	182,323
<i>Pass-Through from Iowa State University</i>		022804A	-	39,215	39,215
<i>Pass-Through from Jackson State University</i>		W911NF2210281	-	23,745	23,745
<i>Pass-Through from Kratos SRE, Inc.</i>		SRA475	-	249,828	249,828
<i>Pass-Through from Kratos SRE, Inc.</i>		22-0231	-	152,824	152,824
<i>Pass-Through from KRI at Northeastern University, LLC</i>		555080-78057	-	73,128	73,128
<i>Pass-Through from Missouri University of Science and Technology</i>		00078949-01	-	852,264	852,264
<i>Pass-Through from Northeastern University</i>		555097-78054	-	196,189	196,189
<i>Pass-Through from Northwestern University</i>		SP0036191- PROJ0009952	-	3,410	3,410
<i>Pass-Through from Northwestern University</i>		60063525 UTA	-	85,098	85,098
<i>Pass-Through from Purdue University</i>		13001259-053	-	8,493	8,493
<i>Pass-Through from University of California - Davis</i>		A20-1630-S001	-	2,321	2,321
<i>Pass-Through from University of California - Los Angeles</i>		0160 G UA558	-	193,270	193,270
<i>Pass-Through from University of California - San Diego</i>		KR 705501	-	89,308	89,308
<i>Pass-Through from University of California - San Diego</i>		703584	-	89,308	89,308

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
<i>Pass-Through from University of California - Santa Barbara</i>		KK2363	\$	5,478	\$ 5,478
<i>Pass-Through from University of Georgia</i>		00002764	-	40,839	40,839
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		112428-19405	-	64,556	64,556
<i>Pass-Through from University of Maryland</i>		109253-Z8471201	-	257,281	257,281
		K00016731;			
<i>Pass-Through from University of Michigan</i>		PO#3006817495	-	132,939	132,939
<i>Pass-Through from University of Michigan</i>		3004628717	-	79,580	79,580
<i>Pass-Through from University of Michigan</i>		3004628717; LOA1	-	174,701	174,701
<i>Pass-Through from University of Michigan</i>		3004628717; LOA2	-	169,758	169,758
<i>Pass-Through from University of Southern California</i>		SCON-00003181	-	72,449	72,449
		92688698/ SCON-			
<i>Pass-Through from University of Southern California</i>		00001569	-	77,601	77,601
<i>Pass-Through from Washington State University</i>		W911NF2110027	-	40,266	40,266
Total - ALN 12.431				915,589	39,902,748
					40,818,337
Training and Support - Combating Weapons of Mass Destruction	12.501				
<i>Pass-Through from World Organisation for Animal Health</i>		M2101715	-	2,063	2,063
The Language Flagship Grants to Institutions of Higher Education	12.550				
<i>Pass-Through from Institute of International Education</i>		CREDIT	-	24,676	24,676
<i>Pass-Through from Institute of International Education</i>		CREDIT REQUEST	-	25,753	25,753
Total - ALN 12.550				-	50,429
					50,429
Competitive Grants: Promoting K-12 Student Achievement at Military- Connected Schools	12.556		979,585	1,023,109	2,002,694
DOD, NDEP, DOTC-STEM Education Outreach Implementation	12.560				
<i>Pass-Through from Aptima, Inc.</i>		1617-2273	-	56,297	56,297
<i>Pass-Through from Lynntech, Inc.</i>		M2203099	-	69,532	69,532
		K-22-0023;USRA			
<i>Pass-Through from Universities Space Research Association</i>		PO #P22-0215	-	131,135	131,135
<i>Pass-Through from Universities Space Research Association</i>		K-22-0024	-	143,828	143,828
<i>Pass-Through from University Space Research Association</i>		K-22-0027	-	192,256	192,256
<i>Pass-Through from Utah State University</i>		CP0079055	-	60,000	60,000
Total - ALN 12.560				-	864,953
					864,953
Centers for Academic Excellence	12.598				
<i>Pass-Through from Georgia Institute of Technology</i>		AWD-002983-G4	-	118,660	118,660
Community Investment	12.600		457,793	1,514,525	1,972,318
Economic Adjustment Assistance for State Governments	12.617				
<i>Pass-Through from North Central Texas Council of Governments</i>		TRN7159	-	66,737	66,737
Basic, Applied, and Advanced Research in Science and Engineering	12.630		744,661	13,554,892	14,299,553
<i>Pass-Through from Academy of Applied Science</i>		W911NF1020076;			
<i>Pass-Through from Advanced Regenerative Manufacturing Institute</i>		601608 FY21	-	3,462	3,462
<i>Pass-Through from AMPeers, LLC</i>		T0071	-	150,305	150,305
<i>Pass-Through from Florida Atlantic University</i>		N68335-21-C-0525	-	23,761	23,761
<i>Pass-Through from Johns Hopkins University</i>		TR-K205	-	8,868	8,868
<i>Pass-Through from Loocal Charcoal Company</i>		CLIN 23 / 23 21	-	(706)	(706)
<i>Pass-Through from Lynntech, Inc.</i>		M2100393	-	(24,994)	(24,994)
		ARM-304 II	-	49,811	49,811
		W911SR-14-2-			
<i>Pass-Through from MSI STEM Research &amp; Development Consortium</i>		0001	-	8,810	8,810
<i>Pass-Through from National Science Teachers Association</i>		23-871	-	23,850	23,850
<i>Pass-Through from Penn State University</i>		5589-UTEP-ARMY-			
		0045	1,664	95,918	97,582
		UTA20-000693;			
<i>Pass-Through from Perigeon Technologies LLC</i>		OPTION 2/			
<i>Pass-Through from University of Arkansas</i>		EXHIBIT G	-	52,848	52,848
<i>Pass-Through from University of Central Florida</i>		UA2021-231	-	46,793	46,793
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		24066106	-	3,991	3,991
<i>Pass-Through from University of Maryland</i>		088831-18415	-	57,226	57,226
<i>Pass-Through from University of Notre Dame</i>		111207-Z8481202	-	29,778	29,778
		203517UTA	-	104,755	104,755
<i>Pass-Through from University of Pennsylvania</i>		578429; PO#			
		4422952	-	57,364	57,364
Total - ALN 12.630				746,325	14,246,732
					14,993,057

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
Legacy Resource Management Program	12.632		\$ -	\$ 148,055	\$ 148,055
Past Conflict Accounting	12.740				
		SPC1000004002 /			
<i>Pass-Through from The Ohio State University</i>		GR117786	-	106,318	106,318
<i>Pass-Through from The Ohio State University</i>		60074242	-	90,040	90,040
Total - ALN 12.740			-	196,358	196,358
Uniformed Services University Medical Research Projects	12.750		54,213	79,285	133,498
<i>Pass-Through from Geneva Foundation</i>		S-11069-01	50,004	314,034	364,038
<i>Pass-Through from Henry M. Jackson Foundation for the Advancement of     Military Medicine</i>		AWD 5169 PO 98704	-	9,304	9,304
<i>Pass-Through from Henry M. Jackson Foundation for the Advancement of     Military Medicine</i>		HU00012220003	-	77,536	77,536
<i>Pass-Through from Wayne State University</i>		WSU21080	-	96,290	96,290
COVID-19 - Uniformed Services University Medical Research Projects			-	447,719	447,719
Total - ALN 12.750			104,217	1,024,168	1,128,385
Air Force Defense Research Sciences Program	12.800		3,237,943	13,292,880	16,530,823
<i>Pass-Through from Asian Office of Aerospace Research and Dev</i>		FA2386-18-1-4075	-	(638)	(638)
<i>Pass-Through from ABSS Solutions, Inc.</i>		47QFWA20C0012	-	141,856	141,856
<i>Pass-Through from Bioindustrial Manufacturing and Design Ecosystem     (BioMADE)</i>		E-PC01-A-01-0087	-	110,834	110,834
<i>Pass-Through from BlackSky Geospatial Solutions, Inc.</i>		BLSKY-SA-FY22- ORIDR-001	-	103,388	103,388
<i>Pass-Through from BlackSky Geospatial Solutions, Inc.</i>		BLSKY-SA-FY23- OISL-004	-	2,489	2,489
<i>Pass-Through from Carnegie Mellon University</i>		1150194-453064	-	133,801	133,801
<i>Pass-Through from Clarkson Aerospace Corporation</i>		FA9550-21-1-0460; TSU-21-1-0460	-	79,888	79,888
<i>Pass-Through from Clarkson Aerospace Corporation</i>		TAMIU 21-1-0460	-	124,863	124,863
<i>Pass-Through from Clarkson Aerospace Corporation</i>		UHF 21-1-0460	-	149,605	149,605
<i>Pass-Through from Clarkson Aerospace Corporation</i>		UHH 21-1-0460	-	105,177	105,177
<i>Pass-Through from Clarkson Aerospace Corporation</i>		UTSA 21-1-0460	-	109,316	109,316
<i>Pass-Through from Clarkson Aerospace Corporation</i>		21-1-0460	-	45,506	45,506
<i>Pass-Through from Embry - Riddle Aeronautical University</i>		61494-1	-	(2)	(2)
<i>Pass-Through from Foothold Labs, Inc.</i>		M2201477	-	82,896	82,896
<i>Pass-Through from Foundation for Advancing Veterans' Health Research</i>		AHUUSAF/UTHSC SA/FA8650-17	-	(2)	(2)
<i>Pass-Through from Georgia Tech Research Corporation</i>		AWD-003431-S1 SA1001202305068	-	1,450	1,450
<i>Pass-Through from Griffiss Institute, Inc.</i>		6	-	8,732	8,732
<i>Pass-Through from Harmony Aeronautics LLC</i>		M2202120 4439/FA8650-18-	-	157,269	157,269
<i>Pass-Through from Henry M. Jackson Foundation</i>		26837	-	315	315
<i>Pass-Through from Henry M. Jackson Foundation for the Advancement of</i>		5992	-	21,615	21,615
<i>Pass-Through from Indiana University</i>		FA9550-19-0391	-	82,541	82,541
<i>Pass-Through from Infoscitex Corporation</i>		233865	-	67,629	67,629
<i>Pass-Through from Kaney Aerospace, Inc.</i>		203552	-	108	108
<i>Pass-Through from Kaney Aerospace, Inc.</i>		204971	-	55,405	55,405
<i>Pass-Through from Kayhan Space Corp</i>		M2201249	-	41,044	41,044
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		P010286651	-	86,992	86,992
<i>Pass-Through from Lift Aircraft, Inc.</i>		UT AUS- FA00001448	-	252,086	252,086
<i>Pass-Through from Lynntech, Inc.</i>		AF-327	-	40,032	40,032
<i>Pass-Through from Michigan State University</i>		RC112835B	-	258,456	258,456
<i>Pass-Through from National Center for Defense Manufacturing and     Machining</i>		FA8650-20-2-5700	-	60,409	60,409
<i>Pass-Through from National Center for Defense Manufacturing and     Machining</i>		NAID20210610/PO 20210168	-	142,166	142,166
<i>Pass-Through from National Center for Defense Manufacturing and     Machining</i>		NAID20230161	-	30,058	30,058
<i>Pass-Through from National Center for Defense Manufacturing and     Machining</i>		NAID20230186	-	589	589
<i>Pass-Through from National Center for Defense Manufacturing and     Machining</i>		NAID20230238	-	661,140	661,140
<i>Pass-Through from National Center for Defense Manufacturing and     Machining</i>		NAID20230245	-	698,377	698,377
<i>Pass-Through from National Center for Defense Manufacturing and     Machining</i>		NAID20230320	-	11,236	11,236

**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
<i>Pass-Through from National Center for Defense Manufacturing and Machining</i>		NAID20230404	\$ -	\$ 48,274	\$ 48,274
<i>Pass-Through from National Center for Defense Manufacturing and Machining</i>		PO# 20200090	-	746,967	746,967
<i>Pass-Through from National Center for Defense Manufacturing and Machining</i>		PO# 20210142	-	1,408,974	1,408,974
<i>Pass-Through from National Center for Defense Manufacturing and Machining</i>		PO#20210123	-	1,940,616	1,940,616
<i>Pass-Through from National Center for Defense Manufacturing and Machining</i>		PO#20210125	-	2,886,292	2,886,292
<i>Pass-Through from National Center for Defense Manufacturing and Machining</i>		PO20210034	-	98,653	98,653
<i>Pass-Through from Portland State University</i>		100276	-	33,374	33,374
<i>Pass-Through from Princeton University</i>		#FA9550-20-1-0177	-	124,714	124,714
<i>Pass-Through from Princeton University</i>		0000577; FA9550-22-1-0203	-	198,840	198,840
<i>Pass-Through from Princeton University</i>		0000708	-	25,542	25,542
<i>Pass-Through from Purdue University</i>		13001213-060	-	99,450	99,450
<i>Pass-Through from Radsul Inc.</i>		M2300685	-	68,188	68,188
<i>Pass-Through from Rochester Institute of Technology</i>		32518-01	-	48,475	48,475
<i>Pass-Through from Shear Form, Inc.</i>		M2103375	-	24,475	24,475
<i>Pass-Through from Southwest Research Institute</i>		M99060RR	-	232,885	232,885
<i>Pass-Through from Ten One Aerospace LLC</i>		TAO-2023-1	-	43,132	43,132
<i>Pass-Through from The Ohio State University</i>		SPC-1000006552	-	-	-
<i>Pass-Through from The Ohio State University</i>		GR127	-	55,011	55,011
<i>Pass-Through from The Ohio State University</i>		1000006760IGR128	-	47,205	47,205
<i>Pass-Through from The Ohio State University</i>		SPC-1000006781	-	25,232	25,232
<i>Pass-Through from The Ohio State University</i>		GR128665	-	-	-
<i>Pass-Through from The Ohio State University</i>		SPC-1000006828	-	50,733	50,733
<i>Pass-Through from The Ohio State University</i>		GR128781	-	-	-
<i>Pass-Through from The Ohio State University</i>		SPC-1000006875	-	86,470	86,470
<i>Pass-Through from The Ohio State University</i>		GR128880	-	-	-
<i>Pass-Through from The Ohio State University</i>		SPC-1000006891 / GR129019	-	58,379	58,379
<i>Pass-Through from The Ohio State University</i>		SPC-1000006983	-	-	-
<i>Pass-Through from The Ohio State University</i>		GR1	-	63,139	63,139
<i>Pass-Through from The Ohio State University</i>		SPC-1000007474	-	-	-
<i>Pass-Through from The Ohio State University</i>		GR130246	-	80,369	80,369
<i>Pass-Through from The Ohio State University</i>		SPC-1000011283	-	-	-
<i>Pass-Through from The Ohio State University</i>		GR1	-	16,521	16,521
<i>Pass-Through from The Ohio State University</i>		SPC-1000011553	-	-	-
<i>Pass-Through from The Ohio State University</i>		GR131	-	21,031	21,031
<i>Pass-Through from The Ohio State University</i>		SPC-1000011704	-	-	-
<i>Pass-Through from The Ohio State University</i>		GR1	-	3,978	3,978
<i>Pass-Through from University of California</i>		1010 G WA356	-	199,929	199,929
<i>Pass-Through from University of California - Los Angeles</i>		0205 G XA216	-	74,985	74,985
<i>Pass-Through from University of Cincinnati</i>		FA86501926G32	-	(2,340)	(2,340)
<i>Pass-Through from University of Cincinnati</i>		FA86502326K081560745;	-	39,752	39,752
<i>Pass-Through from University of Colorado</i>		PO#10015526721560934 PO	-	132,855	132,855
<i>Pass-Through from University of Colorado</i>		1001645940	-	129,040	129,040
<i>Pass-Through from University of Connecticut</i>		430866	-	10,807	10,807
<i>Pass-Through from University of Dayton Research Institute</i>		21-000179/ PO	-	-	-
<i>Pass-Through from University of Delaware</i>		#RSC21002	-	107,252	107,252
<i>Pass-Through from University of Florida</i>		UDR0000230	-	45,352	45,352
<i>Pass-Through from University of Michigan</i>		00001783	-	174,814	174,814
<i>Pass-Through from University of Michigan</i>		K00011267; PO#	-	-	-
<i>Pass-Through from University of Michigan</i>		3005641523	-	172,129	172,129
<i>Pass-Through from University of Tennessee</i>		K00015219	-	(361)	(361)
<i>Pass-Through from Utah State University</i>		A20-1043-S001	-	92,572	92,572
<i>Pass-Through from Utah State University Space Dynamics Laboratory</i>		CP0072009	-	27,191	27,191
<i>Pass-Through from UES, Inc.</i>		CP0072012	-	164,964	164,964
<i>Pass-Through from Virginia Tech University</i>		S-200-281-001	-	29,332	29,332
<i>Pass-Through from West Virginia University Research</i>		FA9550-20-1-0033	-	148,744	148,744
<i>Pass-Through from Wichita State University</i>		18-560-TTU	-	2,120	2,120
<i>Pass-Through from Wichita State University</i>		WSU#16366	-	987,686	987,686
Total - ALN 12.800			3,237,943	28,233,248	31,471,191

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Defense (continued)</b>					
Air Force Medical Research and Development	12.810				
<i>Pass-Through from Electroniks, Inc.</i>		M2203600	\$ -	\$ 91,941	\$ 91,941
<i>Pass-Through from Electroniks, Inc.</i>		M2300105	-	213,704	213,704
<i>Pass-Through from The Ohio State University</i>		FA8650-20-2-5853	-	79,208	79,208
Total - ALN 12.810			-	384,853	384,853
Mathematical Sciences Grants	12.901		-	63,099	63,099
Information Security Grants	12.902		-	359,465	359,465
<i>Pass-Through from Fordham University</i>		FORD0063-30353	-	2,084	2,084
<i>Pass-Through from University Enterprises Corporation at CSUSB</i>		SA22134	-	69,241	69,241
Total - ALN 12.902			-	430,790	430,790
GenCyber Grants Program	12.903		-	289,872	289,872
<i>Pass-Through from Board of Regents of The University System of Georgia</i>		451043-RS001	-	9,655	9,655
Total - ALN 12.903			-	299,527	299,527
CyberSecurity Core Curriculum	12.905		-	908,685	908,685
<i>Pass-Through from Dakota State University</i>		266-840273	-	83,576	83,576
<i>Pass-Through from Norwich University</i>		22341-RS012	-	54,959	54,959
<i>Pass-Through from Norwich University</i>		22343-RS012	-	166,632	166,632
<i>Pass-Through from Norwich University</i>		22596-RS021	-	198,371	198,371
<i>Pass-Through from University of South Florida</i>		2106-1351-00-A	-	155,346	155,346
Total - ALN 12.905			-	1,567,569	1,567,569
Research and Technology Development	12.910		5,177,237	8,884,383	14,061,620
<i>Pass-Through from Georgia Institute of Technology</i>		AWD-003348-G1	-	317,875	317,875
<i>Pass-Through from Georgia Institute of Technology (GUARD)</i>		N6600121C4024	-	185,836	185,836
<i>Pass-Through from Honeywell International Inc.</i>		HR00112200052	-	15,772	15,772
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		4209017208	-	223,968	223,968
<i>Pass-Through from Kitware, Inc.</i>		W911NF2320023	-	14,980	14,980
<i>Pass-Through from Limitless Space Institute, Inc.</i>		K003623-00-S03	-	158,148	158,148
<i>Pass-Through from Mayachitra Incorporated</i>		M2002130	-	11,923	11,923
<i>Pass-Through from Miami University</i>		TSU-NAVAIR-0199	-	22,094	22,094
<i>Pass-Through from Montana State University</i>		G03399	-	202,369	202,369
<i>Pass-Through from Nanohmics, Inc.</i>		G189-19-W7329	-	11,318	11,318
<i>Pass-Through from Netrias LLC</i>		A 2023-0012	-	40,234	40,234
<i>Pass-Through from Netrias LLC</i>		A 2023-0022	-	21,669	21,669
<i>Pass-Through from Netrias LLC</i>		19004	-	(751)	(751)
<i>Pass-Through from The Charles Stark Draper Laboratory, Inc.</i>		SC001-000001312 (HR001120-C0032)	58,002	163,449	221,451
<i>Pass-Through from The Pennsylvania State University</i>		6145-TAMU-ARO-0272	-	160,100	160,100
<i>Pass-Through from University of Arizona</i>		630305	-	241,050	241,050
<i>Pass-Through from University of Central Florida</i>		16406A02	-	37,846	37,846
<i>Pass-Through from University of Florida</i>		GR100649	-	143,747	143,747
<i>Pass-Through from University of Florida</i>		00002612	-	106,928	106,928
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		00003036	-	(338)	(338)
<i>Pass-Through from University of Miami</i>		HR001119C0042	-	51,643	51,643
<i>Pass-Through from University of Minnesota</i>		OS00000981 / PO	-	27,584	27,584
<i>Pass-Through from University of Notre Dame</i>		SPC-002799	-	125,344	125,344
<i>Pass-Through from University of Pennsylvania</i>		A0006856901	-	472,923	472,923
<i>Pass-Through from University of Utah</i>		2018-JU-2776	-	78,680	78,680
<i>Pass-Through from University of Utah</i>		PO 4748387;	-	78,680	78,680
<i>Pass-Through from University of Utah</i>		FUND 583422	-	78,680	78,680
<i>Pass-Through from University of Utah</i>		FA8650-21-2-7119	-	78,680	78,680
COVID-19 - Research and Technology Development					
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		N6600119C4022	-	383,372	383,372
Total - ALN 12.910			5,235,239	12,102,146	17,337,385
Total - U.S. Department of Defense			42,638,651	482,064,927	524,703,578

**Central Intelligence Agency**

Central Intelligence Agency	13.XXX	AWARD NBR 012215	-	1,463	1,463
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FOR THE YEAR ENDED AUGUST 31 2023**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>Central Intelligence Agency (continued)</b>					
<i>Pass-Through from Defensewrx, Inc.</i>		M2201482	\$ -	\$ 1,999	\$ 1,999
<i>Pass-Through from Defensewrx, Inc.</i>		M2202248	-	52,626	52,626
<i>Pass-Through from Defensewrx, Inc.</i>		M2303079	-	47,513	47,513
Total - ALN 13.XXX			-	103,601	103,601
Total - Central Intelligence Agency			-	103,601	103,601
<b>U.S. Department of Housing and Urban Development</b>					
U.S. Department of Housing and Urban Development	14.XXX	TXHHU0046-18	-	185,352	185,352
<i>Pass-Through from Lower Manhattan Development Corporation</i>		9974 UT AUS- TA00000022;	-	87,334	87,334
<i>Pass-Through from Sage Geosystems LLC</i>		UTA21-000522	-	49,222	49,222
Total - ALN 14.XXX			-	321,908	321,908
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228		-	124,801	124,801
Youth Homelessness Demonstration Program	14.276		-	732,098	732,098
General Research and Technology Activity	14.506		-	329,999	329,999
Research, Evaluation, and Demonstrations	14.536		-	-	-
<i>Pass-Through from Colorado State University</i>		G-91457-01	-	1,191	1,191
Healthy Homes Technical Studies Grants	14.906		-	45,268	45,268
Total - U.S. Department of Housing and Urban Development			-	1,555,265	1,555,265
<b>U.S. Department of the Interior</b>					
U.S. Department of the Interior	15.XXX	G23AC00095-00	-	29,773	29,773
		M2203209-15- 509003	-	97,589	97,589
		140E0122C0005	-	67,514	67,514
		140F0621F0142	-	10,128	10,128
		140F0621F0144	-	5,138	5,138
		140F0918A0015 / 140F0621F0228	-	7,641	7,641
		140F0918A0015 / 140F0918A0015	-	76,170	76,170
		140M0122C0001 (REQ 0040521349)	-	65,615	65,615
		SPC-1000007071	-	-	-
<i>Pass-Through from The Ohio State University</i>		GR128269	-	30,893	30,893
<i>Pass-Through from University of California - Berkeley</i>		10627	-	246,375	246,375
<i>Pass-Through from University of Connecticut</i>		348409/383246/430	-	21,696	21,696
Total - ALN 15.XXX			-	658,532	658,532
Cultural and Paleontological Resources Management	15.224		-	1,624	1,624
Recreation and Visitor Services	15.225		-	10,000	10,000
Fish, Wildlife and Plant Conservation Resource Management	15.231		-	36,670	36,670
Environmental Quality and Protection	15.236		70,158	402,292	472,450
Threatened and Endangered Species	15.246		-	36,789	36,789
Wildlife Resource Management	15.247		-	68,937	68,937
Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES)	15.423		33,881	175,732	209,613
Marine Minerals Activities	15.424		-	56,852	56,852
Safety and Environmental Research and Data Collection for Offshore Energy and Mineral Activities	15.441		378,877	690,310	1,069,187
Water Desalination Research and Development	15.506		26,043	441,559	467,602

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of the Interior (continued)</b>					
Cultural Resources Management	15.511		\$ -	\$ 9,191	\$ 9,191
Applied Science Grants	15.557		-	194,781	194,781
SECURE Water Act - Research Agreements	15.560		-	95,482	95,482
Sport Fish Restoration	15.605		-	27,769	27,769
Fish and Wildlife Management Assistance	15.608		398,415	192,894	591,309
<i>Pass-Through from Arkansas Game and Fish Commission</i>		20-1164	-	10,360	10,360
<i>Pass-Through from Invasive Species Action Network</i>		21-001A	-	(1,852)	(1,852)
<i>Pass-Through from University of Alaska - Fairbanks</i>		UA 22-0079	-	1,044	1,044
Total - ALN 15.608			398,415	202,446	600,861
Wildlife Restoration and Basic Hunter Education and Safety	15.611		565,342	630,782	1,196,124
<i>Pass-Through from American Samoa Government</i>		NAID-20190015	-	157,319	157,319
<i>Pass-Through from Nevada Department of Wildlife</i>		SG23-09	-	35,475	35,475
<i>Pass-Through from Oklahoma State University</i>		2-549560 TAMUK	-	76,924	76,924
<i>Pass-Through from Oklahoma State University</i>		2-570670 TAMUK	-	109,595	109,595
Total - ALN 15.611			565,342	1,010,095	1,575,437
Cooperative Endangered Species Conservation Fund	15.615		557,207	606,466	1,163,673
Coastal	15.630		-	6,738	6,738
State Wildlife Grants	15.634		311,834	1,818,708	2,130,542
<i>Pass-Through from Florida Fish and Wildlife Conservation Commission</i>		21008	-	22,013	22,013
Total - ALN 15.634			311,834	1,840,721	2,152,555
Research Grants (Generic)	15.650		-	56,413	56,413
Migratory Bird Monitoring, Assessment and Conservation	15.655		-	54,581	54,581
Endangered Species Recovery Implementation	15.657		-	566,131	566,131
<i>Pass-Through from Houston Zoo</i>		A 2023-0005	-	41,320	41,320
<i>Pass-Through from Houston Zoo</i>		M2300165	-	17,088	17,088
<i>Pass-Through from National Fish and Wildlife Foundation</i>		0406 18 061358	-	(6,790)	(6,790)
Total - ALN 15.657			-	617,749	617,749
Candidate Species Conservation	15.660		4,662	58,746	63,408
NFWF-USFWS Conservation Partnership	15.663				
<i>Pass-Through from National Fish and Wildlife Foundation</i>		1907 20 067912	-	10,033	10,033
<i>Pass-Through from National Fish and Wildlife Foundation</i>		22029	-	112,051	112,051
Total - ALN 15.663			-	122,084	122,084
Fish and Wildlife Coordination and Assistance	15.664		-	52,126	52,126
Cooperative Ecosystem Studies Units	15.678		58,059	977,260	1,035,319
White-nose Syndrome National Response Implementation	15.684		5,027	67,279	72,306
Assistance to State Water Resources Research Institutes	15.805		-	257,592	257,592
Earthquake Hazards Program Assistance	15.807		-	80,020	80,020
U.S. Geological Survey Research and Data Collection	15.808		-	423,326	423,326
<i>Pass-Through from Florida Atlantic University</i>		TR-K203	-	64,938	64,938
<i>Pass-Through from University of Arkansas</i>		UA2021-214	-	199	199
<i>Pass-Through from University of Southern California</i>		SCON-00003739	-	35,000	35,000
<i>Pass-Through from University of Southern California</i>		SCON-00003891	-	9,987	9,987
<i>Pass-Through from University of Southern California</i>		SCON-00003894	-	15,946	15,946
<i>Pass-Through from University of Wisconsin - Madison</i>		G21AC10486	-	3,724	3,724
Total - ALN 15.808			-	553,120	553,120
National Cooperative Geologic Mapping	15.810		-	452,317	452,317

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of the Interior (continued)</b>					
Cooperative Research Units	15.812		\$ -	\$ 141,572	\$ 141,572
National Geological and Geophysical Data Preservation	15.814		-	86,559	86,559
National and Regional Climate Adaptation Science Centers	15.820				
<i>Pass-Through from Louisiana State University</i>		PO-0000200044	-	27,621	27,621
<i>Pass-Through from Oklahoma State University</i>		2-570280 UTSA2	-	48,382	48,382
<i>Pass-Through from University of Oklahoma</i>		2020-17	-	96,961	96,961
<i>Pass-Through from University of Oklahoma</i>		2023-11	-	40,455	40,455
Total - ALN 15.820			-	213,419	213,419
Native American Graves Protection and Repatriation Act	15.922		-	31,761	31,761
National Center for Preservation Technology and Training	15.923		-	26,171	26,171
Cooperative Research and Training Programs - Resources of the National Park System	15.945		25,989	887,826	913,815
<i>Pass-Through from University of New Mexico</i>		515545-874F	-	15,637	15,637
Total - ALN 15.945			25,989	903,463	929,452
Southwest Border Resource Protection Program	15.963		-	18,721	18,721
<i>Pass-Through from American Bird Conservancy</i>		230902	-	2,599	2,599
Total - ALN 15.963			-	21,320	21,320
Total - U.S. Department of the Interior			2,435,494	11,346,538	13,782,032
<b>U.S. Department of Justice</b>					
U.S. Department of Justice	16.XXX	J-3091 15F06719D000209 4 CLIN 0006	-	(1,416)	(1,416)
		15F06718C000254 8	-	9,357	9,357
		15F06718C000256 7	-	27,132	27,132
		20-1238	-	(2,472)	(2,472)
<i>Pass-Through from Dallas Police Department</i>		SMITH-SMART POLICING PIA 2021-	-	35,917	35,917
<i>Pass-Through from Defensewex, Inc.</i>		21072100002	-	6,047	6,047
<i>Pass-Through from Defensewex, Inc.</i>		23-1104-JOSHI	-	16,536	16,536
<i>Pass-Through from Kitware, Inc.</i>		140D0423C0026 15F06722F000033	-	70,239	70,239
<i>Pass-Through from West Virginia University</i>		7	-	111,033	111,033
Total - ALN 16.XXX			-	272,373	272,373
Law Enforcement Assistance Narcotics and Dangerous Drugs Laboratory Analysis	16.001		-	167,658	167,658
OVW Research and Evaluation Program	16.026				
<i>Pass-Through from University of Central Florida</i>		18656A02 / GR101647	-	16,615	16,615
<i>Pass-Through from University of Central Florida</i>		2020SIAx0010	-	31,887	31,887
Total - ALN 16.026			-	48,502	48,502
Missing and Unidentified Human Remains (MUHR) Program	16.050		-	40,056	40,056
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525		-	(11,942)	(11,942)
Missing Children's Assistance	16.543				
<i>Pass-Through from Boston University</i>		4500004587	-	17,875	17,875
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		499,869	2,041,090	2,540,959
<i>Pass-Through from Advocates for Human Potential, Inc.</i>		7498-OJP- UTAUSTIN-01	-	33,559	33,559
<i>Pass-Through from California State University Fullerton Auxiliary Service Corporation</i>		S-7432-TXST	-	30,337	30,337



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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Justice (continued)</b>					
<i>Pass-Through from Case Western Reserve University</i>		RES515654	\$ -	\$ 19,455	\$ 19,455
<i>Pass-Through from Colorado State University</i>		G-40348-04	-	15,050	15,050
<i>Pass-Through from Development Services Group, Inc.</i>		NIJ22GG03292	-	7,022	7,022
<i>Pass-Through from Rutgers, The State University of New Jersey</i>		2016MUCXK011	-	6,378	6,378
<i>Pass-Through from University of Nevada</i>		UNR-20-42	-	22,747	22,747
<i>Pass-Through from University of Nevada - Las Vegas</i>		GR14646	-	100,665	100,665
<i>Pass-Through from University of New Mexico</i>		045517-87BT	-	21,868	21,868
<i>Pass-Through from West Virginia University</i>		270950	-	2,616	2,616
<i>Pass-Through from WestEd</i>		S-00018114	-	94,073	94,073
COVID-19 - National Institute of Justice Research, Evaluation, and Development Project Grants			-	229,006	229,006
Total - ALN 16.560			499,869	2,623,866	3,123,735
Crime Victim Assistance	16.575		-	(15,171)	(15,171)
Crime Victim Assistance/Discretionary Grants	16.582		18,761	652,464	671,225
Treatment Court Discretionary Grant Program	16.585				
<i>Pass-Through from Denton County</i>		20-0432	-	12,697	12,697
Corrections Training and Staff Development	16.601		-	67,374	67,374
Corrections Research and Evaluation and Policy Formulation	16.602		-	38,830	38,830
Project Safe Neighborhoods	16.609		-	106,945	106,945
Public Safety Partnership and Community Policing Grants	16.710		-	11,681,530	11,681,530
<i>Pass-Through from City of Lubbock</i>		2020MHWXK017	-	1,952	1,952
<i>Pass-Through from Fort Bend County</i>		000180342	-	53,535	53,535
Total - ALN 16.710			-	11,737,017	11,737,017
Edward Byrne Memorial Justice Assistance Grant Program	16.738				
<i>Pass-Through from Houston Police Department</i>		27122	-	97,791	97,791
DNA Backlog Reduction Program	16.741		-	497,910	497,910
Second Chance Act Reentry Initiative	16.812		-	57,349	57,349
<i>Pass-Through from El Paso County</i>		NAID20200416	-	47,293	47,293
Total - ALN 16.812			-	104,642	104,642
STOP School Violence	16.839		56,220	191,150	247,370
Total - U.S. Department of Justice			574,850	16,650,037	17,224,887
<b>U.S. Department of Labor</b>					
U.S. Department of Labor	17.XXX	MS-05086-18-55-	-	8,269	8,269
WIOA Dislocated Worker Formula Grants	17.278		-	141,099	141,099
Occupational Safety and Health Susan Harwood Training Grants	17.502		-	394,954	394,954
Brookwood-Sago Grant	17.603		-	3,595	3,595
Total - U.S. Department of Labor			-	547,917	547,917
<b>U.S. Department of State</b>					
U.S. Department of State	19.XXX	SSA40022GR0004	-	57,984	57,984
<i>Pass-Through from American University</i>		31719-A230045-S01	-	25,480	25,480
<i>Pass-Through from Partners of the Americas</i>		100K-SENAI21-TAMUK	-	31,457	31,457
<i>Pass-Through from World Learning</i>		CREDIT	-	46,342	46,342
Total - ALN 19.XXX			-	161,263	161,263
U.S. Ambassadors Fund for Cultural Preservation	19.025		-	15,446	15,446

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of State (continued)</b>					
Global Threat Reduction	19.033		\$ -	\$ 157,904	\$ 157,904
Public Diplomacy Programs	19.040		-	11,859	11,859
<i>Pass-Through from Partners of the Americas</i>		100K- S259-TTU FCA	-	615	615
Total - ALN 19.040			-	12,474	12,474
Counter Narcotics	19.704		-	5,236,623	5,236,623
Trans-National Crime	19.705		-	18,240	18,240
<i>Pass-Through from Atlantic Council of the United States, Inc., The</i>		NAID20220101	-	18,240	18,240
AEECA/ESF PD Programs	19.900		-	20,329	20,329
<i>Pass-Through from American Councils for International Education: ACTR/ACCELS, Inc.</i>		SKZ10021CA3061	-	20,329	20,329
Export Control and Related Border Security	19.901		-	14,556	14,556
Total - U.S. Department of State			-	5,636,835	5,636,835
<b>U.S. Department of Transportation</b>					
U.S. Department of Transportation	20.XXX		-	14,573	14,573
<i>Pass-Through from Embry - Riddle Aeronautical University</i>		NCHRP-239	-	14,573	14,573
<i>Pass-Through from Florida Department of Transportation</i>		693JJ321C000027	543	25,248	25,791
<i>Pass-Through from ICF International, Inc.</i>		693JJ321C000039	-	133,001	133,001
<i>Pass-Through from ICF International, Inc.</i>		693JJ321C000039	-	22,476	22,476
<i>Pass-Through from Michigan Technological University</i>		693JJ619C000005	-	137,388	137,388
<i>Pass-Through from North Central Texas Council of Governments</i>		693KA8-20-F- BEE87	-	(25,387)	(25,387)
<i>Pass-Through from Oklahoma State University</i>		102121	-	29,013	29,013
<i>Pass-Through from Oregon State University</i>		16ABBO0168	-	10,831	10,831
<i>Pass-Through from University of Arkansas</i>		20KCSK0059	-	(433)	(433)
<i>Pass-Through from University of Arkansas</i>		2112013Z1	-	64,507	64,507
<i>Pass-Through from West Consultants, Inc.</i>		M2301372	-	67,645	67,645
Total - ALN 20.XXX			543	602,449	602,992
Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	20.106		74,078	17,568	91,646
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 - # 12	-	16,831	16,831
<i>Pass-Through from University of Nevada - Reno</i>		UNR-23-54	-	13,291	13,291
Total - ALN 20.106			74,078	47,690	121,768
Aviation Research Grants	20.108		132,407	77,515	209,922
<i>Pass-Through from Embry - Riddle Aeronautical University</i>		693KA8-19-D- 00003 23	-	49,454	49,454
<i>Pass-Through from Mississippi State University</i>		194100 36236 01	-	9,601	9,601
<i>Pass-Through from Virginia Polytechnic Institute</i>		DTFACT15A-00006- P00002/697DCK- 22-F-01246	-	49,115	49,115
Total - ALN 20.108			132,407	185,685	318,092
Air Transportation Centers of Excellence	20.109		-	156	156
<i>Pass-Through from New Mexico State University</i>		Q01917	-	156	156
Highway Research and Development Program	20.200		106,464	273,471	379,935
<i>Pass-Through from American Road and Transportation Builders Association</i>		693JJ31750009 CS-190009 002	-	106,115	106,115
<i>Pass-Through from Cambridge Systematics</i>		NTP	-	2,279	2,279
<i>Pass-Through from Changeis, Inc.</i>		V3272086	-	2,688	2,688
<i>Pass-Through from Changeis, Inc.</i>		V3272147	-	21,010	21,010
<i>Pass-Through from Fehr &amp; Peers</i>		#OC22-0938	-	48,257	48,257
<i>Pass-Through from Geosyntec Consultants, Inc.</i>		UTA20-000812	-	158,424	158,424

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Transportation (continued)</b>					
<i>Pass-Through from Houston - Galveston Area Council</i>		ID #2631	\$	85,226	\$ 85,226
<i>Pass-Through from Iteris, Inc.</i>		0001	-	8,355	8,355
<i>Pass-Through from Iteris, Inc.</i>		1	-	44,299	44,299
<i>Pass-Through from Iteris, Inc.</i>		2	-	4,677	4,677
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 - RELEASE 26	-	48,686	48,686
<i>Pass-Through from Minnesota Department of Transportation</i>		1036340 WORK #	-	551	551
<i>Pass-Through from Minnesota Department of Transportation</i>		1045186	-	27,429	27,429
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 03-114(001)	25,218	91,293	116,511
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 03-132 (PO 0001164)	15,971	35,221	51,192
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 03-141	-	14,113	14,113
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 03-144 / 905 / 0001882	32,647	83,800	116,447
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 05-24 / PO# 0001212	-	15,001	15,001
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 07-29	118,120	241,087	359,207
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 07-30	5,261	149,067	154,328
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 08-130 / 905 / PO: 0001887	3,600	55,102	58,702
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 08-148	-	44,798	44,798
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 09-57A / PO# 0001203	-	56,652	56,652
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 09-65	-	171,946	171,946
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 14-46	2,076	144,832	146,908
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 17-102 / SCON- 10000649	-	2,556	2,556
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 17-11(003)	-	3,546	3,546
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 17-71(A)/ 0001665/905	70,504	137,438	207,942
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 19-19 / 905 / 0001885	45,174	64,762	109,936
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 20-123(006)	-	13,433	13,433
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 22-35 / PO# 0001220	-	(2,440)	(2,440)
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 22-37 - # 13	-	157,229	157,229
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 22-53 / 905 / 0001886	17,600	79,740	97,340
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 23-13(005) / 905 / 0001863	-	100,339	100,339
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS - 165 # 06 - HR 17-92	66,622	31,025	97,647
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 - #11 - (HR 03-134)	17,096	3,644	20,740
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 # 14- (HR 22-38)	-	208,809	208,809
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 #15 HR 20-44(009)	-	(15,334)	(15,334)
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NCHRP-224-913- 0001617	-	70,418	70,418
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NCHRP-242 / 913 / 0001901	-	16,037	16,037
<i>Pass-Through from National Academy of Sciences</i>		FA00001031; PO# 0001836	-	99,586	99,586
<i>Pass-Through from National Academy of Sciences</i>		HR 10-103 PO 0001408	51,289	208,843	260,132
<i>Pass-Through from National Academy of Sciences</i>		HR 12-113 4	-	(1,474)	(1,474)
<i>Pass-Through from National Academy of Sciences</i>		HR 12-121	11,452	54,502	65,954
<i>Pass-Through from Oklahoma State University</i>		1-506312-TTI-02	-	21,002	21,002
<i>Pass-Through from Thrivance Group LLC</i>		UTAUS- FA00000557	-	35,425	35,425
<i>Pass-Through from Toxcel, LLC</i>		693JJ321F000291	-	4,924	4,924

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Transportation (continued)</b>					
<i>Pass-Through from Transportation Research Board of the National Academies</i>		HR 12-120	\$ -	\$ 55,051	\$ 55,051
<i>Pass-Through from University of Florida</i>		00002538	-	40,264	40,264
<i>Pass-Through from University of Maryland - College Park</i>		111526-Z9865202	-	42,327	42,327
<i>Pass-Through from University of Maryland - College Park</i>		47791-Z9000203	-	321	321
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		451637-19C36	6,019	67,013	73,032
Total - ALN 20.200			595,113	3,433,365	4,028,478
Highway Planning and Construction	20.205		435,129	2,427,623	2,862,752
<i>Pass-Through from Arizona Department of Transportation</i>		CTR060214	-	109,621	109,621
<i>Pass-Through from Arizona Department of Transportation</i>		(JPA 19-0007343-I)	-	4,108	4,108
<i>Pass-Through from Association of Metropolitan Planning Organizations Research Foundation</i>		M2300893	-	41,246	41,246
<i>Pass-Through from Crash Avoidance Metrics Partnership</i>		0000331	-	713	713
<i>Pass-Through from Gannett Fleming, Inc.</i>		M2201703	-	16,341	16,341
<i>Pass-Through from Houston - Galveston Area Council</i>		M2301459	-	8,817	8,817
<i>Pass-Through from ICF International, Inc.</i>		RELEASE : 36828	-	84,260	84,260
<i>Pass-Through from ICF International, Inc.</i>		RELEASE : 36828	-	29,596	29,596
<i>Pass-Through from ICF International, Inc.</i>		RELEASE: 5 TO 12	-	177,723	177,723
<i>Pass-Through from ICF International, Inc.</i>		RELEASE : 36828	-	1,536	1,536
<i>Pass-Through from ICF International, Inc.</i>		RELEASE # 20	-	2,853	2,853
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 -	-	1,915	1,915
<i>Pass-Through from ICF International, Inc.</i>		RELEASE # 12	-	8,854	8,854
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 -	-	3,450	3,450
<i>Pass-Through from ICF International, Inc.</i>		RELEASE # 13	-	1,884	1,884
<i>Pass-Through from ICF International, Inc.</i>		RELEASE 23	-	6,769	6,769
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 -	-	52,448	52,448
<i>Pass-Through from ICF International, Inc.</i>		RELEASE 24	-	36,266	36,266
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 -	-	22,018	22,018
<i>Pass-Through from ICF International, Inc.</i>		RELEASE 25	-	4,977	4,977
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 -	-	1,969	1,969
<i>Pass-Through from ICF International, Inc.</i>		RELEASE 27	-	2,834	2,834
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 -	-	16	16
<i>Pass-Through from ICF International, Inc.</i>		RELEASE 28	-	1,012	1,012
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0168 -	-	3,560	3,560
<i>Pass-Through from ICF International, Inc.</i>		RELEASE 29	-	8,970	8,970
<i>Pass-Through from ICF International, Inc.</i>		16ABBO0169 0068	-	107,218	107,218
<i>Pass-Through from ICF International, Inc.</i>		RELEASE 33	-	48,051	48,051
<i>Pass-Through from ICF International, Inc.</i>		36828	-	62,032	62,032
<i>Pass-Through from ICF International, Inc.</i>		36828 RELEASE 1	-	94,669	94,669
<i>Pass-Through from KFH Group, Inc.</i>		21208-1	-	79,212	79,212
<i>Pass-Through from Leidos, Inc.</i>		P010263088 T O 1	-	35,369	35,369
<i>Pass-Through from Michigan State University</i>		RC113760 - TAMU	-	17,020	17,020
<i>Pass-Through from Minnesota Department of Transportation</i>		1036219	-	109,291	109,291
<i>Pass-Through from Montana Department of Transportation</i>		9929-819	-	5,589	5,589
<i>Pass-Through from Nanohmics, Inc.</i>		A2021-0014	-	8,664	8,664
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		HR 20-05(53-12)	-	17,447	17,447
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 - HR 20-44(024) - 19	-	(5,890)	(5,890)
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 TO 20 HR 15-71 905 000156	-	(5,890)	(5,890)

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Transportation (continued)</b>					
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		905 HR 15-76 000157	\$ -	\$ 177,689	\$ 177,689
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		NAS 165 TO 22 HR 15-74 905 000158	109,836	143,110	252,946
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>		0001534 - HR 15- 69	6,048	134,842	140,890
<i>Pass-Through from North Central Texas Council of Governments</i>		TRN6748	-	(2,207)	(2,207)
<i>Pass-Through from North Central Texas Council of Governments</i>		TRN6749	-	34,095	34,095
<i>Pass-Through from North Central Texas Council of Governments</i>		TRN6750	-	49,490	49,490
<i>Pass-Through from North Central Texas Council of Governments</i>		482022521Z2301	-	47,904	47,904
<i>Pass-Through from Ohio Department of Transportation</i>		31347	-	1,332	1,332
<i>Pass-Through from Ohio Department of Transportation</i>		37849	25,784	96,012	121,796
<i>Pass-Through from Oregon Department of Transportation</i>		34600	-	19,941	19,941
<i>Pass-Through from Tennessee Technological University</i>		BL155920679	-	20,511	20,511
<i>Pass-Through from University of Akron</i>		04204-TAMU	-	(903)	(903)
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		087795-19094	-	39,234	39,234
<i>Pass-Through from Washington State Department of Transportation</i>		GCB 363 RS04219 - TPF- 5(393)	-	44,281	44,281
<i>Pass-Through from Wyoming Department of Transportation</i>			-	236,933	236,933
Total - ALN 20.205			576,797	4,682,315	5,259,112
Highway Training and Education	20.215		-	184,301	184,301
<i>Pass-Through from Georgia Department of Transportation</i>		M1901635	24,758	85	24,843
<i>Pass-Through from Georgia Department of Transportation</i>		0019251	-	295,541	295,541
Total - ALN 20.215			24,758	479,927	504,685
Motor Carrier Safety Assistance	20.218		663,483	411,077	1,074,560
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237		56,444	1,461,581	1,518,025
Railroad Safety	20.301				
<i>Pass-Through from Rutgers, The State University of New Jersey</i>		1912	-	(60)	(60)
Consolidated Rail Infrastructure and Safety Improvements	20.325		-	(1,347)	(1,347)
Federal Transit Capital Investment Grants	20.500				
<i>Pass-Through from Metropolitan Transportation Authority</i>		9000015174 J-07(SB- 33)/1636200599/ 0001638	-	31,454	31,454
<i>Pass-Through from National Academy of Science - National Cooperative Highway Research</i>			-	6,592	6,592
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		A-48 / PO 0001921	2,500	48,273	50,773
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		B-50 / 913 / PO# 0001919	6,169	57,433	63,602
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		J-07(SA- 53)/1636200599/ 0001628	-	638	638
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		J-07(SA-54)/ 0001769	-	14,205	14,205
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		J-07(SB-35)	-	7,729	7,729
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		J-07(SB-36) J-07(SB- 38)/1636220599/ 0001934	-	10,564	10,564
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		J-11(044) / 913 / SCON-10000520	-	48,458	48,458
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>			-	19,120	19,120
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		TCRP J-11(042) 1636220599/J- 07(SB-37)/ 00001927	14,000	54,140	68,140
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>			-	41,233	41,233
Total - ALN 20.500			22,669	339,839	362,508
Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research	20.505		-	46,915	46,915

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Transportation (continued)</b>					
<i>Pass-Through from Lawrence Technological University</i>		2019-0309 Z4	\$ -	\$ 25,180	\$ 25,180
<i>Pass-Through from Michigan Department of Transportation</i>		2019-1033	4,451	33,970	38,421
Total - ALN 20.505			4,451	106,065	110,516
Federal Transit Formula Grants	20.507				
		AUTHORIZATION			
<i>Pass-Through from Fort Bend County</i>		1	-	30,917	30,917
<i>Pass-Through from New Orleans Regional Planning Commission</i>		LA-2018-013-00	20,807	28,605	49,412
Total - ALN 20.507			20,807	59,522	80,329
Formula Grants for Rural Areas and Tribal Transit Program	20.509				
<i>Pass-Through from TransAction Associates, Inc.</i>		M2203011	-	10,906	10,906
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513				
<i>Pass-Through from Ray Graham Association for People with Disabilities</i>		5310	15,000	72,941	87,941
Public Transportation Research, Technical Assistance, and Training	20.514				
<i>Pass-Through from City of Arlington</i>		20-199	-	(4,297)	(4,297)
<i>Pass-Through from Community Action Project of Tulsa County, Inc.</i>		M2002125	-	38,294	38,294
Total - ALN 20.514			-	33,997	33,997
Public Transportation Innovation	20.530				
<i>Pass-Through from National Academy of Sciences - Transit Cooperative Research Program</i>		NAS 165 - #20 - TCRP B-47	43,873	128,985	172,858
State and Community Highway Safety	20.600				
<i>Pass-Through from National Academy of Sciences</i>		BTS-02	-	3,613,744	3,613,744
<i>Pass-Through from Nebraska Department of Health and Human Services</i>		57309 Y3	-	2	2
<i>Pass-Through from Toxcel, LLC</i>		693JJ920F000169	80,890	37,224	120,306
<i>Pass-Through from Washington Traffic Safety Commission</i>		M2300250	-	39,416	115,735
<i>Pass-Through from Washington Traffic Safety Commission</i>		2021-AG-4370-TTI	-	115,735	6,638
<i>Pass-Through from Wisconsin Department of Transportation</i>		0092-23-12	-	6,638	57,354
Total - ALN 20.600			80,890	3,870,113	3,951,003
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements	20.614				
<i>Pass-Through from National Safety Council</i>		D750 P8760	1,070,708	330,005	1,400,713
<i>Pass-Through from Toxcel, LLC</i>		693JJ921F000175	-	13,043	13,043
Total - ALN 20.614			1,070,708	439,115	1,509,823
National Priority Safety Programs	20.616				
			-	1,083,294	1,083,294
University Transportation Centers Program	20.701				
<i>Pass-Through from Board of Supervisors of Louisiana State University and A&amp;M College</i>		PO-000029217	-	3,392,569	4,856,994
<i>Pass-Through from Cornell University</i>		79841-10831	-	328,232	328,232
<i>Pass-Through from Florida Atlantic University</i>		TR-K62	-	50,468	50,468
<i>Pass-Through from Louisiana State University</i>		PO-000028430	-	146,251	146,251
<i>Pass-Through from Louisiana State University</i>		PO-000030637	-	242,134	242,134
<i>Pass-Through from Louisiana State University</i>		PO-000032407	-	101,944	101,944
<i>Pass-Through from Louisiana State University</i>		PO-000028430	-	316,733	316,733
<i>Pass-Through from Louisiana State University</i>		PO-000028430	-	70,397	70,397
<i>Pass-Through from Louisiana State University</i>		PO-000028430	-	(446)	(446)
<i>Pass-Through from New York University</i>		F8741-02	-	126,737	126,737
		F8741-			
<i>Pass-Through from New York University</i>		02/IB00312722	-	33,664	33,664
<i>Pass-Through from Portland State University</i>		NITC2016-UT-20	-	162,925	162,925
<i>Pass-Through from The Ohio State University</i>		GR121289	-	143,071	143,071
<i>Pass-Through from The Ohio State University</i>		GR121289; LOA	-	126,434	126,434
		SA1703158-A1			
<i>Pass-Through from University of Arkansas</i>		SPC-000716	-	157,212	157,212
		69A3551747133/20			
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		160688-01-TSU	-	152,875	152,875
<i>Pass-Through from University of North Carolina - Charlotte</i>		20160688-02-UTX	-	1,801	1,801
		20160688-02-UTX			
<i>Pass-Through from University of North Carolina - Charlotte</i>		9 (RENEWAL)	-	84,799	84,799
<i>Pass-Through from University of South Florida</i>		2117-9070-00-B	-	25,775	25,775
<i>Pass-Through from University of South Florida</i>		2117-9075-00-B	-	656,353	656,353

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Transportation (continued)</b>					
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		451453-19C36	\$ -	\$ 902,018	\$ 902,018
<i>Pass-Through from Washington State University</i>		135461	-	99,521	99,521
<i>Pass-Through from Western Michigan University</i>		8823-UTA-1	-	(347)	(347)
Total - ALN 20.701			1,464,425	7,321,120	8,785,545
PHMSA Pipeline Safety Research and Development -Other Transaction Agreements	20.723				
<i>Pass-Through from Colorado School of Mines</i>		401481-5802	-	(6,068)	(6,068)
<i>Pass-Through from Colorado State University</i>		G-62272-01	-	19,013	19,013
Total - ALN 20.723			-	12,945	12,945
Pipeline Safety Research Competitive Academic Agreement Program (CAAP)	20.724		50,268	(21,226)	29,042
Transportation Planning, Research and Education	20.931				
<i>Pass-Through from University of Arkansas</i>		SA1703158 (SPC-000713)	-	92,374	92,374
Total - U.S. Department of Transportation			4,896,714	24,852,828	29,749,542
<b>U.S. Department of the Treasury</b>					
U.S. Department of the Treasury	21.XXX	M2300597	-	12,299	12,299
<i>Pass-Through from XL Scientific, LLC</i>		1137-00062	-	(6)	(6)
Total - ALN 21.XXX			-	12,293	12,293
Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States	21.015		24,545	35,980	60,525
<i>Pass-Through from University of Southern Mississippi</i>		PO33858	-	15,506	15,506
Total - ALN 21.015			24,545	51,486	76,031
COVID-19 - Coronavirus Relief Fund	21.019				
<i>Pass-Through from City of Houston</i>		PO:4500353712-0 / 08/19/2021	-	18,182	18,182
<i>Pass-Through from Fort Bend County</i>		COVID	-	77,385	77,385
Total - ALN 21.019			-	95,567	95,567
COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		-	686,309	686,309
<i>Pass-Through from North Carolina State University</i>		2023-0753-01	-	23,043	23,043
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5124452	-	256,404	256,404
Total - ALN 21.027			-	965,756	965,756
Total - U.S. Department of the Treasury			24,545	1,125,102	1,149,647
<b>Library of Congress</b>					
Library of Congress	42.XXX	M2203691	-	50,000	50,000
		1263501340	-	45,212	45,212
Total - ALN 42.XXX			-	95,212	95,212
Total - Library of Congress			-	95,212	95,212
<b>National Aeronautics and Space Administration</b>					
National Aeronautics and Space Administration	43.XXX	M2201584	-	138,745	138,745
		NASA MINDS			
		010722	-	(3)	(3)
		NASA MINDS			
		011823	-	21	21
		NNJ22OB01P	-	51,178	51,178
		NNM16AA26C	251,450	800,537	1,051,987
		SRA452	-	8,682	8,682
		000185510	-	145,747	145,747
		22-0414	-	34,121	34,121
		80ARC023CA002	-	20,378	20,378
		80GSFC22CA011	104,274	209,391	313,665
		80GSFC22CA023	-	758,858	758,858

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Aeronautics and Space Administration (continued)</b>					
		80GSFC22CA034	\$ -	\$ 261,464	\$ 261,464
		80GSFC23CA018	48,755	369,177	417,932
		80GSFC23CA043	-	153,857	153,857
		80MSFC18C0003	-	7,130	7,130
		80MSFC20C022	1,109,648	20,477	1,130,125
		80NSSC21P0586	-	940	940
		80NSSC22PA055	-	8,874	8,874
		80NSSC22PB291	-	46,794	46,794
		80NSSC23K0107	-	63,493	63,493
<i>Pass-Through from American GNC Corporation</i>		UTA060123	5,262	-	5,262
<i>Pass-Through from Analyswift, LLC</i>		2022-499	523	-	523
<i>Pass-Through from Analyswift, LLC</i>		2022-754	33,506	-	33,506
<i>Pass-Through from Analytical Mechanics Associates, Inc.</i>		M2304033	-	7,616	7,616
<i>Pass-Through from Apogee Research, LLC</i>		UTA21-000435	-	102,258	102,258
<i>Pass-Through from Astroport Space Technologies, Inc.</i>		ASTRO80NSSC20 C0406-U	-	1,770	1,770
<i>Pass-Through from Astroport Space Technologies, Inc.</i>		ASTRO80NSSC22 PA953-U	-	24,058	24,058
<i>Pass-Through from ATSP Innovations, Inc.</i>		M2203905	-	30,106	30,106
<i>Pass-Through from Balcones Technologies, LLC</i>		UTAU- FA00000303	-	14	14
<i>Pass-Through from Brookhaven National Laboratory</i>		364201	-	45,441	45,441
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		JPL RSA 1633887- B	-	2,985	2,985
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		RSA 1634115	-	5,134	5,134
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1664814	-	11,650	11,650
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1664950	-	6,986	6,986
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1665794	-	7,305	7,305
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1667415	-	322,512	322,512
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1677205	-	-	-
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		CONTINUATION	-	51,361	51,361
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1692308	-	24,859	24,859
<i>Pass-Through from Colorado State University</i>		G-03626-03	-	5,684	5,684
<i>Pass-Through from CACI National Security Solutions, Inc.</i>		PO000099376	-	214	214
<i>Pass-Through from CACI National Security Solutions, Inc.</i>		P000156285	-	17,277	17,277
<i>Pass-Through from CACI National Security Solutions, Inc.</i>		P000156331	-	21,728	21,728
<i>Pass-Through from CACI National Security Solutions, Inc.</i>		P000156333	-	19,605	19,605
<i>Pass-Through from CACI National Security Solutions, Inc.</i>		P000156335	-	21,606	21,606
<i>Pass-Through from CACI National Security Solutions, Inc.</i>		P000156336	-	20,095	20,095
<i>Pass-Through from CACI National Security Solutions, Inc.</i>		P000156338	-	23,954	23,954
<i>Pass-Through from CACI National Security Solutions, Inc.</i>		P000156339	-	17,059	17,059
<i>Pass-Through from Emergent Space Technologies, Inc.</i>		UT AUS- FA00000342	-	61,823	61,823
<i>Pass-Through from Harris Corporation</i>		PO 0005094 RL1	-	10,015	10,015
<i>Pass-Through from Harris Corporation</i>		PO-0005094 RL 3	-	84,827	84,827
<i>Pass-Through from Intelligent Optical Systems, Inc.</i>		1916	-	13,227	13,227
<i>Pass-Through from Intelligent Optical Systems, Inc.</i>		1920	-	18,120	18,120
<i>Pass-Through from Jacobs Technology, Inc.</i>		EN22817FMS	-	23,612	23,612
<i>Pass-Through from Jacobs Technology, Inc.</i>		EN41520TMS	-	36,637	36,637
<i>Pass-Through from Jacobs Technology, Inc.</i>		EN41520TMS-006	-	-	-
<i>Pass-Through from Jacobs Technology, Inc.</i>		PRS22-759	-	4,583	4,583
<i>Pass-Through from Jacobs Technology, Inc.</i>		EN41520TMS-007	-	11,228	11,228
<i>Pass-Through from Jacobs Technology, Inc.</i>		J2N30009TMS	-	315,450	315,450
<i>Pass-Through from Jacobs Technology, Inc.</i>		J2N30009TMS-002	-	117,803	117,803
<i>Pass-Through from Jet Propulsion Laboratory</i>		1649963	-	111,634	111,634
<i>Pass-Through from Jet Propulsion Laboratory</i>		1659175	-	(6,953)	(6,953)
<i>Pass-Through from Jet Propulsion Laboratory</i>		1676331	-	15,581	15,581
<i>Pass-Through from Kayhan Space Corp</i>		M2203687	-	45,245	45,245
<i>Pass-Through from KBR Wyle Services, LLC</i>		NNJ15HK11B	-	(116)	(116)
<i>Pass-Through from KBR Wyle Services, LLC</i>		80JSC021G0001	-	5,732	5,732
<i>Pass-Through from KBR Wyle Services, LLC</i>		9F008170087	-	77,740	77,740
<i>Pass-Through from Massachusetts Institute of Technology</i>		S5425 PO#610883	-	9,411	9,411
<i>Pass-Through from Nanohmics, Inc.</i>		80NSSC22CA029	10,000	76,901	86,901
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1521569	-	319,437	319,437
<i>Pass-Through from Omega Optics, Inc.</i>		UT AUS- FA00001174	-	42,129	42,129
<i>Pass-Through from Pancopia, Inc.</i>		19-0439	-	67,309	67,309
<i>Pass-Through from Paragon Space Development Corporation</i>		S08200064	-	29,968	29,968
<i>Pass-Through from QuesTek Innovations</i>		20-0355	-	22,091	22,091
<i>Pass-Through from Raytheon BBN Technologies Corporation</i>		2607438	-	161,032	161,032
<i>Pass-Through from Regents of the University of Colorado</i>		1562617	-	10,535	10,535
<i>Pass-Through from Sandia National Laboratories</i>		2214338	-	86,322	86,322



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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Aeronautics and Space Administration (continued)</b>					
<i>Pass-Through from Science Systems and Applications, Inc.</i>		21606-17-052 / TDN A 004	\$ -	\$ 100,000	\$ 100,000
		UTAUS- FA00000955	-	76,541	76,541
<i>Pass-Through from Smart Material Solutions, Inc.</i>		M99035VE2	-	103,368	103,368
<i>Pass-Through from Southwest Research Institute</i>		M99036VE2	-	120,299	120,299
<i>Pass-Through from Southwest Research Institute</i>		M99037VE2	-	108,050	108,050
<i>Pass-Through from Southwest Research Institute</i>		M99044VE2	-	8,679	8,679
<i>Pass-Through from Southwest Research Institute</i>		N99046KJ	-	(24,396)	(24,396)
<i>Pass-Through from Southwest Research Institute</i>		N99072BB	-	39,099	39,099
<i>Pass-Through from Southwest Research Institute</i>		P99065JAR	-	56,183	56,183
<i>Pass-Through from Southwest Research Institute</i>		Q99024JA	-	65,927	65,927
<i>Pass-Through from Southwest Research Institute</i>		Q99084AH	-	39,201	39,201
<i>Pass-Through from Space Telescope Science Institute</i>		HST-AR-16321003- A	-	(1,923)	(1,923)
<i>Pass-Through from Space Telescope Science Institute</i>		HST-AR-16609 001- A	-	40,996	40,996
<i>Pass-Through from Space Telescope Science Institute</i>		HST-AR-17025 001- A	-	5,275	5,275
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15637 005- A	-	12,853	12,853
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15879 003- A	-	57	57
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15990 001- A	-	12,178	12,178
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16068 001- A	-	18,464	18,464
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16190 001- A	-	19,542	19,542
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16198 005- A	-	2,383	2,383
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16201 009- A	-	13,846	13,846
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16221 001- A	-	7,312	7,312
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16248 009- A	-	15,267	15,267
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16269 006- A	-	2,346	2,346
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16659 002- A	-	66,263	66,263
<i>Pass-Through from Space Telescope Science Institute</i>		HST-HF2-51491 001-A	-	98,173	98,173
<i>Pass-Through from Space Telescope Science Institute</i>		JF6XLNB4CDJ5	-	16,645	16,645
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-ERS-01345 009-A	-	42,853	42,853
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-ERS-01355 014-A	-	40,223	40,223
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-GO-01584 010-A	-	11,120	11,120
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-GO-01640 001-A	-	100,784	100,784
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-GO-01726 032-A	-	12,693	12,693
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-GO-01837 030-A	-	16,527	16,527
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-GO-02025 005-A	-	25,947	25,947
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-GO-02079 013-A	-	31,843	31,843
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-GO-02209 002-A	-	25,652	25,652
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-GO-02304 002-A	-	46,921	46,921
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-GO-02565 002-A	-	27,262	27,262
<i>Pass-Through from Tietronix Software, Inc.</i>		TA20220715	-	54,148	54,148
<i>Pass-Through from TRAC Labs, Inc.</i>		T0125 001-T093	-	52,448	52,448
<i>Pass-Through from University Space Research Association</i>		SOF 07-0150	-	45,555	45,555
<i>Pass-Through from Wyle Laboratories</i>		NNJ15HK11B GR108710 (CON- 80002243)	-	115,152	115,152
<i>Pass-Through from Yale University</i>			-	226,232	226,232

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Aeronautics and Space Administration (continued)</b>					
Total - ALN 43.XXX			\$ 1,563,418	\$ 7,560,449	\$ 9,123,867
Science	43.001		1,804,103	16,751,800	18,555,903
<i>Pass-Through from Auburn University</i>		80NSSC21K1688	-	71,957	71,957
<i>Pass-Through from Bay Area Environmental Research Institute</i>		WHITTINGTON-80NSSC19	-	19,284	19,284
<i>Pass-Through from Blue Marble Space</i>		BMSSA-011	-	6,108	6,108
<i>Pass-Through from Board of Regents of the University of Wisconsin System</i>		0000001672	-	91,150	91,150
<i>Pass-Through from Boeing Company</i>		2170261 CHANGE	-	-	-
<i>Pass-Through from Boston University</i>		01	-	50,572	50,572
<i>Pass-Through from California Institute of Technology</i>		4500004198	-	84,288	84,288
<i>Pass-Through from California Institute of Technology</i>		1689731	-	28,062	28,062
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		CURRIE-	-	-	-
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		THERMAL INFRA	-	10,136	10,136
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		JPL RSA 1685490	-	23,253	23,253
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		RSA 1671856	-	7,782	7,782
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		RSA 1672159	-	5,357	5,357
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		RSA 1682830	-	1,858	1,858
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		UTA22-000116	-	3,798	3,798
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1565726	-	54,864	54,864
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1604489; PHASE E	-	2,807,511	2,807,511
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1616713	-	109,235	109,235
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1645752	-	1,575	1,575
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1659795	-	1,915	1,915
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1659919	-	1,796	1,796
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1660317	-	13,050	13,050
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		166182	-	13,050	13,050
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1664313	-	71,256	71,256
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1665984	-	5,943	5,943
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1666507	-	(2,733)	(2,733)
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1666525	-	11,650	11,650
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1672161	-	5,177	5,177
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1673614	-	6,967	6,967
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1673616	-	16,585	16,585
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1676306	-	3,610	3,610
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1678425	-	6,500	6,500
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1678996	-	151,619	151,619
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1683782	-	13,975	13,975
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1688734	-	22,583	22,583
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1690218	-	3,765	3,765
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1691462	-	1,355	1,355
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1691519	-	9,841	9,841
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		1693575; UT	-	-	-
<i>Pass-Through from California Institute of Technology Jet Propulsion Lab</i>		TIN:746000203	-	31,648	31,648
<i>Pass-Through from Colorado State University</i>		G-70108-01	-	7,817	7,817
<i>Pass-Through from Columbia University</i>		2(GG018246-01)	-	75,354	75,354
<i>Pass-Through from Cornell University</i>		142075-21983	-	9,843	9,843
<i>Pass-Through from Cornell University</i>		91579-20459	-	42,636	42,636
<i>Pass-Through from Drexel University</i>		80NSSC23K0089	-	25,325	25,325
<i>Pass-Through from George Mason University</i>		E2047263	-	(189)	(189)
<i>Pass-Through from Georgetown University</i>		AWD7773186-	-	-	-
<i>Pass-Through from Georgia Institute of Technology</i>		GR205833	-	127,948	127,948
<i>Pass-Through from Integrated Defense Applications LLC</i>		AWD-102499-G1	-	100,347	100,347
<i>Pass-Through from Jacobs Technology, Inc.</i>		NAID20220276	-	46,706	46,706
<i>Pass-Through from Jacobs Technology, Inc.</i>		EN41500TMS-T01	-	(37,002)	(37,002)
<i>Pass-Through from Jacobs Technology, Inc.</i>		EN41500TMS-012	-	(69)	(69)
<i>Pass-Through from Jacobs Technology, Inc.</i>		EN41500TMS	-	47,803	47,803
<i>Pass-Through from Jacobs Technology, Inc.</i>		STO-000143	-	12,043	12,043
<i>Pass-Through from Jacobs Technology, Inc.</i>		STO-000301	-	156,283	156,283
<i>Pass-Through from Jacobs Technology, Inc.</i>		STO-000302	-	43,315	43,315
<i>Pass-Through from Jacobs Technology, Inc.</i>		STO-000303	-	153,635	153,635
<i>Pass-Through from Jacobs Technology, Inc.</i>		STO-000304	-	213,603	213,603
<i>Pass-Through from Jacobs Technology, Inc.</i>		STO-000305	-	153,608	153,608
<i>Pass-Through from Jacobs Technology, Inc.</i>		STO-000306	-	164,552	164,552
<i>Pass-Through from Jacobs Technology, Inc.</i>		STO-000313	-	54,560	54,560
<i>Pass-Through from Jacobs Technology, Inc.</i>		STO-000314	-	93,280	93,280
<i>Pass-Through from Jet Propulsion Laboratory</i>		1665238	-	(27)	(27)
<i>Pass-Through from Jet Propulsion Laboratory</i>		1677619	-	237,909	237,909
<i>Pass-Through from Jet Propulsion Laboratory</i>		1690916	-	40,724	40,724
<i>Pass-Through from Jet Propulsion Laboratory</i>		1691733	-	21,790	21,790
<i>Pass-Through from Johns Hopkins University</i>		2004692435	-	67,938	67,938

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Aeronautics and Space Administration (continued)</b>					
<i>Pass-Through from Leland Stanford Junior University</i>		62519710-142144	\$	\$ 56,720	\$ 56,720
<i>Pass-Through from Louisiana State University</i>		PO-0000224667	-	42,960	42,960
<i>Pass-Through from Louisiana State University</i>		PO-0000227504	-	2,997	2,997
<i>Pass-Through from Montana State University</i>		G232-22-W8983	-	257,395	257,395
<i>Pass-Through from Morgan State University</i>		1234	-	75,459	75,459
<i>Pass-Through from Nanohmics, Inc.</i>		A2022-0098	-	62,772	62,772
<i>Pass-Through from New York University</i>		F1533-02	-	12,948	12,948
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1615575	-	48,069	48,069
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1645215	-	100	100
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1661082	-	6,831	6,831
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1672163 / 1677795	-	6,570	6,570
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1672311	-	(12,875)	(12,875)
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1672323	-	22,400	22,400
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1687714	-	42,270	42,270
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1687956	-	39,498	39,498
<i>Pass-Through from NASA - Jet Propulsion Lab - Pasadena, Ca</i>		1688613	-	3,996	3,996
<i>Pass-Through from Penn State University</i>		S002157-NASA	-	68,940	68,940
<i>Pass-Through from Planetary Science Institute</i>		1724-TTU	-	33,276	33,276
<i>Pass-Through from Purdue University</i>		12000420-036	-	19,665	19,665
<i>Pass-Through from Regents of the University of Colorado</i>		1561908	-	27,507	27,507
<i>Pass-Through from Rochester Institute of Technology</i>		32776-01	-	14,683	14,683
		21-1505-6380-			
<i>Pass-Through from San Jose State University Research Foundation</i>		TAMU	-	17,549	17,549
<i>Pass-Through from Smithsonian Astrophysical Observatory</i>		AR2-23003X	-	27,983	27,983
<i>Pass-Through from Smithsonian Astrophysical Observatory</i>		GO0-21072X	-	45,648	45,648
<i>Pass-Through from Smithsonian Astrophysical Observatory</i>		GO1-22024X	-	32,971	32,971
<i>Pass-Through from Smithsonian Astrophysical Observatory</i>		GO1-22072A	-	(5,303)	(5,303)
<i>Pass-Through from Smithsonian Astrophysical Observatory</i>		GO1-22112B	-	217	217
<i>Pass-Through from Smithsonian Astrophysical Observatory</i>		GO3-24089X	-	34,931	34,931
<i>Pass-Through from Smithsonian Astrophysical Observatory</i>		TM3-24005X	-	9,137	9,137
<i>Pass-Through from Southwest Research Institute</i>		M99007CAC	-	77,416	77,416
<i>Pass-Through from Southwest Research Institute</i>		N99073BB	-	30,767	30,767
<i>Pass-Through from Southwest Research Institute</i>		P99067BB	-	4,332	4,332
<i>Pass-Through from Southwest Research Institute</i>		P99068BB	-	(8,679)	(8,679)
		Q99023RI;			
<i>Pass-Through from Southwest Research Institute</i>		80NSSC21K1130	-	65,230	65,230
<i>Pass-Through from Southwest Research Institute</i>		Q99046JA	-	51,248	51,248
<i>Pass-Through from Southwest Research Institute</i>		Q99070JA	-	42,787	42,787
<i>Pass-Through from Southwest Research Institute</i>		Q99071JA	-	48,839	48,839
<i>Pass-Through from Southwest Research Institute</i>		R99031SIS	-	2,021	2,021
		HST-AR-15805 001-			
<i>Pass-Through from Space Telescope Science Institute</i>		A	-	2,746	2,746
		HST-AR-15809 004-			
<i>Pass-Through from Space Telescope Science Institute</i>		A	-	8,285	8,285
		HST-AR-16159 003-			
<i>Pass-Through from Space Telescope Science Institute</i>		A	-	27,165	27,165
		HST-AR-16612 002-			
<i>Pass-Through from Space Telescope Science Institute</i>		A	-	68,792	68,792
		HST-AR-17028 002-			
<i>Pass-Through from Space Telescope Science Institute</i>		A	-	1,030	1,030
		HST-AR-17043 003-			
<i>Pass-Through from Space Telescope Science Institute</i>		A	-	1,030	1,030
		HST-GO-14628 006-			
<i>Pass-Through from Space Telescope Science Institute</i>		A	-	3,869	3,869
		HST-GO-15126 007-			
<i>Pass-Through from Space Telescope Science Institute</i>		A	-	6,673	6,673
		HST-GO-15238 001-			
<i>Pass-Through from Space Telescope Science Institute</i>		A	-	76,239	76,239
		HST-GO-15465 005-			
<i>Pass-Through from Space Telescope Science Institute</i>		A	-	4,408	4,408
		HST-GO-15647 026-			
<i>Pass-Through from Space Telescope Science Institute</i>		A	-	(12,557)	(12,557)
		HST-GO-15658 007-			
<i>Pass-Through from Space Telescope Science Institute</i>		A	-	22,840	22,840
		HST-GO-15697 001-			
<i>Pass-Through from Space Telescope Science Institute</i>		A	-	(1)	(1)
		HST-GO-15830 007-			
<i>Pass-Through from Space Telescope Science Institute</i>		A	-	53,125	53,125
		HST-GO-15839 002-			
<i>Pass-Through from Space Telescope Science Institute</i>		A	-	11,720	11,720
		HST-GO-15840 035-			
<i>Pass-Through from Space Telescope Science Institute</i>		A PO# 3001198518	-	99,068	99,068

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Aeronautics and Space Administration (continued)</b>					
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15840 036-A	\$ -	\$ 109,886	\$ 109,886
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15845 007-A	-	80,999	80,999
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15862 001-A	-	19,551	19,551
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15902 028-A	-	10,381	10,381
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15941 011-A	-	8,888	8,888
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15941 012-A	-	3,879	3,879
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-15967 004-A	-	1,281	1,281
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16033 001-A	-	8,908	8,908
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16036 007-A	-	5,470	5,470
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16048 005-A	-	1,281	1,281
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16245 002-A	-	21,970	21,970
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16271 002-A	-	119,509	119,509
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16302 010-A	-	65,198	65,198
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16304 001-A	-	65,873	65,873
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16464 001-A	-	114,611	114,611
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16643 003-A	-	80,999	80,999
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16651 006-A	-	4,755	4,755
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16677 003-A	-	11,160	11,160
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16686 007-A	-	1,030	1,030
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16692 006-A	-	13,227	13,227
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16697 005-A	-	5,579	5,579
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16721 001-A	-	11,279	11,279
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16749 002-A	-	10,114	10,114
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16763 010-A	-	9,087	9,087
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-16767 004-A	-	6,359	6,359
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-17106 005-A	-	7,682	7,682
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-17148 004-A	-	14,270	14,270
<i>Pass-Through from Space Telescope Science Institute</i>		HST-GO-17168 001-A	-	12,304	12,304
<i>Pass-Through from Space Telescope Science Institute</i>		HST-HF2-51505 001-A	-	125,606	125,606
<i>Pass-Through from Space Telescope Science Institute</i>		HST-HF2-51511 001-A	-	138,781	138,781
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-AR-01977 004-A	-	56,921	56,921
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-AR-02509 002-A	-	4,119	4,119
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-AR-02687 001-A	-	1,218	1,218
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-ERS-01345 001-A	-	116,391	116,391
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-GO-01670 007-A	-	33,767	33,767
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-GO-01727 018-A	-	198,008	198,008
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-GO-01837 046-A	-	47,102	47,102

**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Aeronautics and Space Administration (continued)</b>					
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-GO-01869 017-A	\$ -	\$ 3,600	\$ 3,600
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-GO-02064 002-A	-	50,994	50,994
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-GO-02079 001-A	-	41,498	41,498
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-GO-02311 002-A	-	22,404	22,404
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-GO-02426 001-A	-	1,347	1,347
<i>Pass-Through from Space Telescope Science Institute</i>		JWST-GO-02640 004-A	-	69,677	69,677
<i>Pass-Through from Space Telescope Science Institute</i>		STSCI 52541	-	112,529	112,529
<i>Pass-Through from Stanford University</i>		62456352-171700	-	78,848	78,848
<i>Pass-Through from Stanford University</i>		62870771-228831	-	44,417	44,417
<i>Pass-Through from Tietronix Software, Inc.</i>		80NSSC21C0020	112,213	-	112,213
<i>Pass-Through from Universities Space Research Association</i>		02330-04	-	48,257	48,257
<i>Pass-Through from University of Alabama - Huntsville</i>		80NSSC21K0729	-	1,583	1,583
<i>Pass-Through from University of Alaska - Fairbanks</i>		80NSSC19K0844	-	46,792	46,792
<i>Pass-Through from University of California - Berkeley</i>		NNG12FA45C A21-2121-S003	-	203,545	203,545
		(AWARD:			
<i>Pass-Through from University of California - Davis</i>		80NSSC21K0617)	-	32,826	32,826
<i>Pass-Through from University of California - Davis</i>		A22-1969-S001	-	34,101	34,101
<i>Pass-Through from University of California - Los Angeles</i>		2090 G YA368	-	791	791
<i>Pass-Through from University of Central Florida</i>		GR104029	-	13,479	13,479
<i>Pass-Through from University of Colorado - Boulder</i>		80NSSC21K0518	-	9,309	9,309
<i>Pass-Through from University of Colorado - Boulder</i>		80NSSC21K1682	-	37,606	37,606
<i>Pass-Through from University of Colorado - Boulder</i>		80NSSC21K1921	-	109,029	109,029
<i>Pass-Through from University of Florida</i>		00003369	-	134,267	134,267
<i>Pass-Through from University of Georgia</i>		00002506	-	19,928	19,928
<i>Pass-Through from University of Georgia</i>		00002507	-	23,424	23,424
<i>Pass-Through from University of Iowa</i>		80NSSC20K1324	-	66,961	66,961
<i>Pass-Through from University of Maryland</i>		110579-Z6430201	-	18,332	18,332
<i>Pass-Through from University of Maryland - Baltimore</i>		80NSSC21K1679	-	36,685	36,685
<i>Pass-Through from University of Maryland - Baltimore County</i>		NASA0018-01	-	91,982	91,982
<i>Pass-Through from University of Maryland - College Park</i>		106584-Z6203203	-	60,944	60,944
<i>Pass-Through from University of Maryland - College Park</i>		116925-Z6466201	-	24,302	24,302
<i>Pass-Through from University of South Florida</i>		2500-1798-00-A 2500-1879-00- B/P000026584	-	82,594	82,594
<i>Pass-Through from University of South Florida</i>		SCON-00003916	-	7,578	7,578
<i>Pass-Through from University of Southern California</i>		A19-0461-S001	-	8,205	8,205
<i>Pass-Through from University of Tennessee</i>		UWSC13799	-	(517)	(517)
<i>Pass-Through from University of Washington</i>		AWD002405	-	95,664	95,664
<i>Pass-Through from University Corporation for Atmospheric Research</i>		AWD003037	-	47,564	47,564
<i>Pass-Through from University Corporation for Atmospheric Research</i>		SCN80C0022	-	(723)	(723)
<i>Pass-Through from VisSidus Technologies, Inc.</i>		T73005	-	(92)	(92)
<i>Pass-Through from Wyle Integrated Science and Engineering Group</i>		T73031	-	1,307,564	1,307,564
<i>Pass-Through from Wyle Laboratories</i>			-	53,963	53,963
Total - ALN 43.001			1,916,316	28,650,281	30,566,597
Aeronautics	43.002		1,099,414	1,180,293	2,279,707
<i>Pass-Through from ATSP Innovations, Inc.</i>		M1903090	-	47,583	47,583
<i>Pass-Through from Carnegie Mellon University</i>		1110234-424023	-	94,602	94,602
<i>Pass-Through from George Washington University</i>		21-S05 NCC95849/CA0270	-	30,674	30,674
<i>Pass-Through from National Space Biomedical Research Institute</i>		1	4,640	2,853	7,493
<i>Pass-Through from University of California - San Diego</i>		KR 704732	-	119,545	119,545
<i>Pass-Through from University of Tennessee</i>		A18-0139-S005	-	53,823	53,823
Total - ALN 43.002			1,104,054	1,529,373	2,633,427
Exploration	43.003		115,496	3,013,320	3,128,816
<i>Pass-Through from Alcyone Therapeutics, Inc.</i>		80NSSC22K0023	-	52,831	52,831
<i>Pass-Through from Baylor College of Medicine</i>		NNX16AO69A PO 7000001703 / DIV0001	-	117,276	117,276
<i>Pass-Through from Baylor College of Medicine</i>		80NSSC21K0757	-	85,625	85,625
<i>Pass-Through from Baylor College of Medicine</i>		G-00066-3	-	7,732	7,732
<i>Pass-Through from Colorado State University</i>		GR410927 1	-	(16,700)	(16,700)
<i>Pass-Through from Georgetown University</i>		GR410945 3	-	228,058	228,058
<i>Pass-Through from Georgetown University</i>			-	245,537	245,537

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Aeronautics and Space Administration (continued)</b>					
<i>Pass-Through from Georgetown University</i>		410929-GR410924-UTSMC	\$ -	\$ 13,588	\$ 13,588
<i>Pass-Through from Georgetown University</i>		410930	-	54,870	54,870
<i>Pass-Through from National Space Grant Foundation</i>		80NSSC18M0035	-	26,907	26,907
<i>Pass-Through from Translational Genomics Research Institute</i>		NNX16AO69A	-	250,259	250,259
Total - ALN 43.003			115,496	4,079,303	4,194,799
Space Operations	43.007		20,015	376,121	396,136
<i>Pass-Through from Electric Power Research Institute</i>		10015772	-	49,878	49,878
<i>Pass-Through from Georgetown University</i>		425256-GR425111-UTSW	-	79,190	79,190
<i>Pass-Through from Wyle Integrated Science and Engineering Group</i>		T73063	-	51,184	51,184
Total - ALN 43.007			20,015	556,373	576,388
Office of STEM Engagement (OSTEM)	43.008		602,108	4,676,725	5,278,833
<i>Pass-Through from National Institute of Aerospace</i>		C16-2B00-TAMU / 201074-TAMU	-	72,499	72,499
Total - ALN 43.008			602,108	4,749,224	5,351,332
Mission Support	43.009		-	151,671	151,671
Space Technology	43.012		152,412	2,639,062	2,791,474
<i>Pass-Through from IMEC USA Nanoelectronics Design Center, Inc.</i>		IMEC CRM OPP-00011988	-	10,422	10,422
<i>Pass-Through from Night Crew Labs, LLC</i>		80NSSC20K0106	-	2,554	2,554
<i>Pass-Through from Positron Dynamics, Inc.</i>		23-0032-DUNCAN	-	75,000	75,000
<i>Pass-Through from Purdue University</i>		12000295-029	-	120,143	120,143
<i>Pass-Through from University of California - Davis</i>		A19-2477-S005	-	105,819	105,819
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		094154-17332	-	11,201	11,201
Total - ALN 43.012			152,412	2,964,201	3,116,613
Total - National Aeronautics and Space Administration			5,473,819	50,240,875	55,714,694
<b>National Foundation on the Arts and the Humanities</b>					
National Foundation on the Arts and the Humanities	45.XXX				
<i>Pass-Through from American Council of Learned Societies</i>		UTAUSFA0000086	-	86,845	86,845
Promotion of the Arts Grants to Organizations and Individuals	45.024		28,485	94,915	123,400
Promotion of the Humanities Federal/State Partnership	45.129				
<i>Pass-Through from Humanities Texas</i>		2022-6696	-	8,651	8,651
<i>Pass-Through from Humanities Texas</i>		2022-6697	-	7,898	7,898
<i>Pass-Through from Humanities Texas</i>		2023-6860	-	1,973	1,973
Total - ALN 45.129			-	18,522	18,522
Promotion of the Humanities Division of Preservation and Access	45.149				
<i>Pass-Through from Wake Forest University</i>		23-005	-	214,887	214,887
Total - ALN 45.149			-	214,913	214,913
Promotion of the Humanities Research	45.161		20,461	136,380	156,841
<i>Pass-Through from Brown University</i>		00001776	-	15,712	15,712
<i>Pass-Through from California State University - Long Beach</i>		SG271923100UNT EXAUSTIN	-	3,008	3,008
Total - ALN 45.161			20,461	155,100	175,561
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development	45.162		1,346	104,618	105,964
<i>Pass-Through from Chapman University</i>		500772- 01	-	14,680	14,680
Total - ALN 45.162			1,346	119,298	120,644
Promotion of the Humanities Professional Development	45.163		31,910	256,432	288,342
Promotion of the Humanities Public Programs	45.164				

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Foundation on the Arts and the Humanities (continued)</b>					
<i>Pass-Through from American Council of Learned Societies</i>		A2022-0057	\$ -	\$ 120,499	\$ 120,499
<i>Pass-Through from National Writing Project</i>		09-TX19-	36,525	26,793	63,318
Total - ALN 45.164			36,525	147,292	183,817
Grants to States	45.310		-	19,160	19,160
National Leadership Grants	45.312		-	130,926	130,926
<i>Pass-Through from Florida State University</i>		R000003064	-	14,984	14,984
COVID-19 - National Leadership Grants			-	69,233	69,233
Total - ALN 45.312			-	215,143	215,143
Laura Bush 21st Century Librarian Program	45.313		-	282,029	282,029
<i>Pass-Through from University of Tennessee - Knoxville</i>		A22-0762-S001	-	15,064	15,064
Total - ALN 45.313			-	297,093	297,093
Total - National Foundation on the Arts and the Humanities			118,727	1,624,713	1,743,440
<b>National Science Foundation</b>					
National Science Foundation	47.XXX	BCS-2231019	-	303,239	303,239
		CMMI-2308575	133,904	66,878	200,782
		CNS-2038466	-	52,033	52,033
		IIS-1921508	-	106,771	106,771
		IIS-1939112	-	(412)	(412)
		IIS-2313929	-	15,372	15,372
		IOS-2242627	-	152,536	152,536
		M2203020	-	347,704	347,704
		M2304428	-	3,052	3,052
		PHY-2238274	-	247,975	247,975
		TI-2242244	-	225,509	225,509
		2054104	-	(3,411)	(3,411)
		2242005	-	233,576	233,576
		2244758	55,713	121,076	176,789
		2244887	-	166,843	166,843
		2309846	-	7,387	7,387
		2316050	-	178,000	178,000
<i>Pass-Through from ActivSignal, LLC</i>		M2200463	-	8,471	8,471
<i>Pass-Through from American Educational Research Association</i>		M2301995	-	10,390	10,390
<i>Pass-Through from CathBuddy, Inc.</i>		M2301610	-	45,846	45,846
<i>Pass-Through from New York University</i>		F2214-02	-	35,009	35,009
<i>Pass-Through from New York University</i>		F2214-03	-	90,834	90,834
<i>Pass-Through from Northwestern University</i>		60059835 UTA 76749/1136652/2/T	-	66,429	66,429
<i>Pass-Through from Research Foundation of CUNY</i>		IER	45,858	(306)	45,552
<i>Pass-Through from The University of Hartford</i>		P-1736	-	34,551	34,551
<i>Pass-Through from University of California - San Diego</i>		KR 704266	-	30,036	30,036
<i>Pass-Through from University of Colorado - Boulder</i>		1563533	-	2,765	2,765
		M2301926/UDR000	-	-	-
<i>Pass-Through from University of Delaware</i>		0311	-	6,997	6,997
<i>Pass-Through from University of Maryland - Baltimore County</i>		NSF00123-05	-	98,867	98,867
<i>Pass-Through from University of Washington</i>		BP037900: 75-0367	-	4,473	4,473
Total - ALN 47.XXX			235,475	2,658,490	2,893,965
Engineering	47.041		5,028,942	55,603,426	60,632,368
<i>Pass-Through from Advanced Silicon Group</i>		M2100137	-	4,308	4,308
<i>Pass-Through from American Society for Engineering Education</i>		2127509	-	193,795	193,795
<i>Pass-Through from American Society for Engineering Education</i>		769-2074	-	133,509	133,509
<i>Pass-Through from American Society for Engineering Education</i>		769-2087	-	49,149	49,149
		31663-A220027-	-	-	-
<i>Pass-Through from American University</i>		S15	-	49,738	49,738
<i>Pass-Through from Arctura, Inc.</i>		2126855	-	70,115	70,115
<i>Pass-Through from Arizona State University</i>		A 00001393	-	21,284	21,284
<i>Pass-Through from Arizona State University</i>		12-731	-	(58)	(58)
<i>Pass-Through from AM Batteries, Inc.</i>		M2201998	-	28,393	28,393
		UTAUS-	-	-	-
		FA00000424;	-	-	-
<i>Pass-Through from AMBOTS, Inc.</i>		AWARD #2112009	-	73,908	73,908

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Science Foundation (continued)</b>					
<i>Pass-Through from Belmont Scientific Inc.</i>		2112154	\$ -	\$ 30,748	\$ 30,748
<i>Pass-Through from Boise State University</i>		9314-PO137927	-	17,097	17,097
<i>Pass-Through from Center for Advanced Research in Forensic Science</i>		260330	8,836	3,152	11,988
<i>Pass-Through from City University of New York</i>		CM00001614	-	(1)	(1)
<i>Pass-Through from Clemson University</i>		2349-206-2014910	-	4,694	4,694
<i>Pass-Through from Cleveland State University</i>		200001734	-	11,984	11,984
<i>Pass-Through from Colorado School of Mines</i>		401308-5803	-	(6,990)	(6,990)
<i>Pass-Through from Dimien, Inc.</i>		M2202276	-	104,960	104,960
<i>Pass-Through from Florida International University</i>		80001033-01UG	-	62,379	62,379
<i>Pass-Through from FAS Holdings Group, LLC</i>		A2020-0071	-	42,364	42,364
<i>Pass-Through from Georgia Institute of Technology</i>		AWD-002807-G1	-	49,535	49,535
<i>Pass-Through from Halcyon Biomedical, Inc.</i>		UH-NSF-2	-	65,469	65,469
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000461380	-	72,960	72,960
<i>Pass-Through from Integrated Micro Sensors, Inc.</i>		1026825	-	(7,739)	(7,739)
<i>Pass-Through from Iowa State University</i>		025172A	-	62,167	62,167
<i>Pass-Through from INoon LLC</i>		20-0382TTU	-	(3,121)	(3,121)
<i>Pass-Through from JuneBrain Inc.</i>		M2201871	-	48,682	48,682
<i>Pass-Through from Kansas State University</i>		A20-0228-S002	-	57,212	57,212
<i>Pass-Through from Kansas State University</i>		A21-0189-S001	-	22,351	22,351
<i>Pass-Through from Lincoln University</i>		2019-8253-TAMU	-	50,942	50,942
<i>Pass-Through from New York University</i>		F2221-01	-	18,443	18,443
<i>Pass-Through from Northeastern University</i>		502983-78050	-	108,713	108,713
<i>Pass-Through from PhenoTarget Biosciences, Inc.</i>		M2102384	-	930	930
<i>Pass-Through from President and Board of Trustees of Santa Clara College</i>		2040991	-	1,000	1,000
<i>Pass-Through from Purdue University</i>		10001034-007	-	(47,083)	(47,083)
<i>Pass-Through from Purdue University</i>		10001437-046	-	138,106	138,106
<i>Pass-Through from Purdue University</i>		10001437-046 RENEWAL: LOA RESASCO	-	10,256	10,256
<i>Pass-Through from Purdue University</i>		10001437-046 RENEWAL: LOA SE JA	-	8,109	8,109
<i>Pass-Through from Purdue University</i>		10001437-046 8 (SUPPLEMENT)	-	78,303	78,303
<i>Pass-Through from Purdue University</i>		10001437-046; 10001437-046-	-	43,885	43,885
<i>Pass-Through from Purdue University</i>		10001437-046- MIGRATED	-	74,605	74,605
<i>Pass-Through from Purdue University</i>		10001437-046- RENEWAL	-	38,443	38,443
<i>Pass-Through from Purdue University</i>		10001437-046- RENEWAL: LOA BRENNECKE	-	161,234	161,234
<i>Pass-Through from Purdue University</i>		10001437-046- RENEWAL: LOA STADTHERR	-	115,599	115,599
<i>Pass-Through from Purdue University</i>		10001964-150	-	23,886	23,886
<i>Pass-Through from Purdue University</i>		10001964-152	-	533,947	533,947
<i>Pass-Through from RanchCheck, Inc.</i>		22-0581- RRIS	-	14,969	14,969
<i>Pass-Through from Regents of the University of California</i>		CBET-1940965	-	(1,959)	(1,959)
<i>Pass-Through from Research Foundation of Suny</i>		1920468	-	31,927	31,927
<i>Pass-Through from Sequitur Health Corp.</i>		M2301002	-	7,266	7,266
<i>Pass-Through from Stabilux Biosciences Inc</i>		M2202599	-	37,989	37,989
<i>Pass-Through from Stevens Institute of Technology</i>		2102880-01	-	9,308	9,308
<i>Pass-Through from TallannQuest, LLC</i>		2052442	-	32,226	32,226
<i>Pass-Through from Teale Engineering LLC</i>		M2103216	-	1,229	1,229
<i>Pass-Through from The Ohio State University</i>		60078804 (SPC- 1000005074)	-	88,507	88,507
<i>Pass-Through from The Pennsylvania State University</i>		S001021-NSF	-	17,643	17,643
<i>Pass-Through from University of Alabama</i>		A22-0355-S002	-	763	763
<i>Pass-Through from University of Alabama</i>		1918534	-	40,942	40,942
<i>Pass-Through from University of Alaska - Fairbanks</i>		UA 21-0096	-	3,823	3,823
<i>Pass-Through from University of Arizona</i>		583030	-	59,185	59,185
<i>Pass-Through from University of California - Los Angeles</i>		1160504	-	53,165	53,165
<i>Pass-Through from University of California - Riverside</i>		S-001467	-	119,366	119,366
<i>Pass-Through from University of California - Riverside</i>		S-001599	-	45,939	45,939
<i>Pass-Through from University of California - San Diego</i>		KR 705116	-	10,966	10,966
<i>Pass-Through from University of California - San Diego</i>		705797	-	10,500	10,500
<i>Pass-Through from University of Kansas Center for Research, Inc.</i>		FY2021-035	-	174,856	174,856
<i>Pass-Through from University of Kansas Medical Center</i>		212961700	-	284,161	284,161
<i>Pass-Through from University of Kentucky</i>		3200005132-23-	-	5,929	5,929
<i>Pass-Through from University of Massachusetts - Lowell</i>		1916715	-	56,649	56,649
<i>Pass-Through from University of Minnesota</i>		A008985706	-	128,811	128,811



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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Science Foundation (continued)</b>					
<i>Pass-Through from University of Minnesota</i>		2018658	\$	23,313	\$ 23,313
<i>Pass-Through from University of Nebraska</i>		25-1122-0015-002	-	30,176	30,176
<i>Pass-Through from University of Nevada - Reno</i>		1923033	-	23,384	23,384
<i>Pass-Through from University of Nevada - Reno</i>		1937949	-	100,944	100,944
<i>Pass-Through from University of Nevada - Reno</i>		1949962	-	44,157	44,157
<i>Pass-Through from University of South Alabama</i>		17-0073-01	-	1,818	1,818
<i>Pass-Through from University of South Florida</i>		1253-1142-00-A	-	45,089	45,089
<i>Pass-Through from University of Southern Mississippi</i>		8006686-01 01	-	7,274	7,274
<i>Pass-Through from University of Southern Mississippi</i>		8007178-01 01	-	24,994	24,994
<i>Pass-Through from University of Tennessee</i>		A23-0391-S001	-	2,667	2,667
<i>Pass-Through from University of Virginia</i>		GA11544	-	203,376	203,376
<i>Pass-Through from University of Washington</i>		UWSC12194; BPO 51277	-	95,368	95,368
<i>Pass-Through from University of Washington</i>		UWSC14213; BPO70079	-	85,218	85,218
<i>Pass-Through from Utah State University</i>		203085-730	8,600	896,614	905,214
<i>Pass-Through from UES, Inc.</i>		M2203544	-	30,027	30,027
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		481050-19094	-	17,353	17,353
<i>Pass-Through from Virginia Tech University</i>		2053851	-	7,631	7,631
<i>Pass-Through from West Virginia University Research</i>		FEDERAL 1916894	-	34,376	34,376
<i>Pass-Through from White Rock Therapeutics</i>		2136508	-	7,764	7,764
<i>Pass-Through from William Marsh Rice University</i>		R3F80B	-	269,334	269,334
<i>Pass-Through from William Marsh Rice University</i>		R3F80D	-	6,530	6,530
<i>Pass-Through from William Marsh Rice University</i>		R3K022	-	133,933	133,933
<i>Pass-Through from William Marsh Rice University</i>		2025130	-	11,799	11,799
COVID-19 - Engineering					
<i>Pass-Through from Nanoinnovations LLC</i>		AGT003641	-	(340)	(340)
<i>Pass-Through from University of Kansas Medical Center</i>		2125030	-	3,915	3,915
Total - ALN 47.041			5,046,378	61,565,662	66,612,040
Mathematical and Physical Sciences	47.049		1,969,780	47,388,724	49,358,504
<i>Pass-Through from Barnard College</i>		2154819	-	13,474	13,474
<i>Pass-Through from Baylor University</i>		1001025-01	-	5,328	5,328
<i>Pass-Through from Baylor University</i>		102536-01 (ORD0030522)	-	52,105	52,105
<i>Pass-Through from Boise State University</i>		10821-PO141389	-	37,275	37,275
<i>Pass-Through from Columbia University</i>		34(GG016228); PO# SAPO G G14502	-	161,548	161,548
<i>Pass-Through from Cornell University</i>		79433-20669	-	490,882	490,882
<i>Pass-Through from Georgia Institute of Technology</i>		AWD-004037-G1 PO-5321634	-	43,280	43,280
<i>Pass-Through from Indiana University</i>		9394-TAM / PO0542259	-	69,363	69,363
<i>Pass-Through from Indiana University - Bloomington</i>		9396-UTA; PO0535752	-	80,481	80,481
<i>Pass-Through from Mathematical Association of America</i>		28149	-	(3,352)	(3,352)
<i>Pass-Through from Montana State University</i>		G226-20-W7963 1172884/1/93443;	-	38,332	38,332
<i>Pass-Through from National Renewable Energy Laboratory</i>		PO# R-1324830	-	20,846	20,846
<i>Pass-Through from Northeastern University</i>		PHY-1935762	-	(535)	(535)
<i>Pass-Through from Occidental College</i>		OXY-CURM0088	-	5,237	5,237
<i>Pass-Through from Oregon State University</i>		S2270B-L	-	129,449	129,449
<i>Pass-Through from Regents of the University of Minnesota</i>		A008332801	-	76,840	76,840
<i>Pass-Through from Research Foundation of CUNY</i>		93443/1172884/2 M&O	-	52,325	52,325
<i>Pass-Through from Research Foundation of CUNY</i>		93443/1172884/2 S & C	36,464	1,163,786	1,200,250
<i>Pass-Through from Southern Methodist University</i>		G002082-7500	-	13,021	13,021
<i>Pass-Through from Southern Methodist University</i>		1653474/G001632- 7500	-	20,310	20,310
<i>Pass-Through from Southwest Research Institute</i>		N99042VE2	-	24,309	24,309
<i>Pass-Through from The Ohio State University</i>		SPC-1000005067 / GR124045	-	81,839	81,839
<i>Pass-Through from The Trustees of Columbia University</i>		35(GG016228) 00010435; PO#	-	494,173	494,173
<i>Pass-Through from University of California - Berkeley</i>		BB01420328	-	2,570	2,570
<i>Pass-Through from University of California - Los Angeles</i>		0980 G YA652	-	9,756	9,756
<i>Pass-Through from University of Central Florida</i>		2004546	-	27,577	27,577
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		088778-18576	-	92,555	92,555
<i>Pass-Through from University of Kansas</i>		2040514	8,552	-	8,552
<i>Pass-Through from University of Michigan</i>		2107902	-	107,534	107,534

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Science Foundation (continued)</b>					
<i>Pass-Through from University of Pennsylvania</i>		PO4556184 00000133 / UR	\$ -	\$ 182,151	\$ 182,151
<i>Pass-Through from University of Rochester</i>		FAO	-	18,772	18,772
<i>Pass-Through from University of Tennessee</i>		A22-0253-S004	-	28,593	28,593
<i>Pass-Through from University of Tennessee</i>		CHE-2204126	-	66,760	66,760
<i>Pass-Through from University of Wisconsin System</i>		0000002395 480718-19433;	-	110,144	110,144
<i>Pass-Through from Virginia Polytechnic Institute</i>		#CHE-2136142	-	45,333	45,333
<i>Pass-Through from William Marsh Rice University</i>		CHE1743392	-	29,648	29,648
<i>Pass-Through from William Marsh Rice University</i>		PO # X03017271	-	80,459	80,459
<i>Pass-Through from William Marsh Rice University</i>		PO X03022359	-	128,392	128,392
<i>Pass-Through from William Marsh Rice University</i>		R3F992	-	(2,856)	(2,856)
<i>Pass-Through from William Marsh Rice University</i>		R3J893	-	99,840	99,840
<i>Pass-Through from William Marsh Rice University</i>		X03025672	-	51,402	51,402
Total - ALN 47.049			2,014,796	51,537,670	53,552,466
Geosciences	47.050		2,127,359	22,289,760	24,417,119
<i>Pass-Through from Columbia University</i>		PO SAPOG14545 / 26H(GG009393-04)	-	18,747	18,747
<i>Pass-Through from Columbia University</i>		10B(GG009393)	-	26,494	26,494
<i>Pass-Through from Columbia University</i>		10C(GG009393)	-	22,458	22,458
<i>Pass-Through from Columbia University</i>		10G(GG009393-04) 10H(GG009393-04)	-	24,626	24,626
<i>Pass-Through from Columbia University</i>		PO# SAPO G14541	-	9,859	9,859
<i>Pass-Through from Columbia University</i>		10I (GG009393-04);	-	13,618	13,618
<i>Pass-Through from Columbia University</i>		10J(GG009393-04)	-	25,908	25,908
<i>Pass-Through from Columbia University</i>		10K(GG009393-04)	-	8,415	8,415
<i>Pass-Through from Columbia University</i>		10L(GG009393-04)	-	18,064	18,064
<i>Pass-Through from Columbia University</i>		2(GG0015565-01)	-	7,162	7,162
<i>Pass-Through from Columbia University</i>		26E(GG009393-04)	-	2,549	2,549
<i>Pass-Through from Columbia University</i>		26F(GG009393-04)	-	2,635	2,635
<i>Pass-Through from Columbia University</i>		26G(GG009393-04)	-	533	533
<i>Pass-Through from Columbia University</i>		26I(GG009393-04)	-	20,192	20,192
<i>Pass-Through from Columbia University</i>		26J(GG009393-04)	-	11,545	11,545
<i>Pass-Through from Columbia University</i>		26K(GG009393-04)	-	13,580	13,580
<i>Pass-Through from Columbia University</i>		26L(GG009393-04)	-	26,140	26,140
<i>Pass-Through from Columbia University</i>		26M(GG009393-04)	-	33,497	33,497
<i>Pass-Through from Columbia University</i>		26Q(GG009393-04)	-	2,062	2,062
<i>Pass-Through from Columbia University</i>		26S(GG009393-04)	-	399	399
<i>Pass-Through from Columbia University</i>		81B(GG009393-04)	-	(8,271)	(8,271)
<i>Pass-Through from Columbia University</i>		81C(GG009393-04)	-	32,151	32,151
<i>Pass-Through from Columbia University</i>		83C(GG009393-04)	-	105,539	105,539
<i>Pass-Through from Duke University</i>		333-2448	-	25,065	25,065
<i>Pass-Through from Florida Gulf Coast University Board of Trustees</i>		17056-NSF-UTXA- 01; P0 21007292	-	110,154	110,154
<i>Pass-Through from Georgia Institute of Technology</i>		AWD-002863-G13 SU-19-1001-10-	8,515	12,485	21,000
<i>Pass-Through from Incorporated Research Institutions for Seismology</i>		UTEP	-	264,292	264,292
<i>Pass-Through from Iowa State University</i>		021810A	-	65,662	65,662
<i>Pass-Through from Lehigh University</i>		543851-78003 UTA-2065-	-	25,783	25,783
<i>Pass-Through from Morgan State University</i>		01/P0018313	-	55,459	55,459
<i>Pass-Through from Penn State University</i>		S003621-NSF	-	34,600	34,600
<i>Pass-Through from Research Foundation of CUNY</i>		CM00007543-00	-	35,963	35,963
<i>Pass-Through from Syracuse University</i>		32882-06343-S01	-	18,862	18,862
<i>Pass-Through from University of Arizona</i>		656723	-	30,235	30,235
<i>Pass-Through from University of California - Irvine</i>		2019-3691	-	11,159	11,159
<i>Pass-Through from University of California - San Diego</i>		KR 705325	-	23,716	23,716
<i>Pass-Through from University of California - San Diego</i>		703676	-	(8)	(8)
<i>Pass-Through from University of California - Santa Cruz</i>		A180296S003- P0668820	-	166,356	166,356
<i>Pass-Through from University of Colorado</i>		1559318	-	53,441	53,441
<i>Pass-Through from University of Georgia</i>		PO#1001364365	-	1,306	1,306
<i>Pass-Through from University of Maryland</i>		00002540	-	23,564	23,564
<i>Pass-Through from University of Miami</i>		39745-24761001	-	18,368	18,368
<i>Pass-Through from University of Oklahoma</i>		OS00001184	-	666,901	666,901
<i>Pass-Through from University of Oklahoma</i>		2021-12	-	35,236	35,236
<i>Pass-Through from University of Oklahoma</i>		2022-21	-	19,444	19,444
<i>Pass-Through from University of Southern California</i>		SCON-00002596- (22020)	-	31,105	31,105
<i>Pass-Through from University of Southern California</i>		SCON-00002596- (22035)	-	31,105	31,105

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Science Foundation (continued)</b>					
<i>Pass-Through from University of Southern California</i>		91256400	\$	96,867	\$ 96,867
<i>Pass-Through from University of The Virgin Island</i>		203108-01	-	97,456	97,456
		UWSC12632; BPO			
<i>Pass-Through from University of Washington</i>		55282	-	52,860	52,860
<i>Pass-Through from University of Washington</i>		UWSC13358	-	24,441	24,441
		UWSC8200;			
		BPO10859; PO			
<i>Pass-Through from University of Washington</i>		764877	-	61,149	61,149
<i>Pass-Through from Woods Hole Oceanographic Institution</i>		A101464	-	(3,522)	(3,522)
Total - ALN 47.050			2,135,874	24,766,061	26,901,935
Computer and Information Science and Engineering	47.070		7,120,618	72,546,664	79,667,282
<i>Pass-Through from Arizona State University</i>		A 00001157	-	35,675	35,675
<i>Pass-Through from Baylor University</i>		1001106-02	-	(602)	(602)
<i>Pass-Through from Baylor University</i>		1001348-02	-	12,085	12,085
		1123309-452768;			
<i>Pass-Through from Carnegie Mellon University</i>		AWRD #1815780	-	(1,528)	(1,528)
<i>Pass-Through from Carnegie Mellon University</i>		1123493-439543	-	30,644	30,644
<i>Pass-Through from Carnegie Mellon University</i>		1123514-441428	-	189,541	189,541
<i>Pass-Through from Cornell University</i>		140451-21468	-	124,567	124,567
<i>Pass-Through from Cornell University</i>		145694-22047	-	68,306	68,306
		AWD-004229-S1			
<i>Pass-Through from Georgia Tech Research Institute</i>		PO-5322202	-	11,475	11,475
<i>Pass-Through from Imaginag Tech LLC</i>		M2300764	-	2,439	2,439
		8714-UTA; PO			
<i>Pass-Through from Indiana University</i>		0262650	-	154,123	154,123
<i>Pass-Through from Iowa State University</i>		026491B	-	13,974	13,974
<i>Pass-Through from Kansas State University</i>		A22-0064-S001	-	2,281	2,281
<i>Pass-Through from New Mexico State University</i>		Q02023E	-	40,544	40,544
		21049-211729-			
<i>Pass-Through from Northeastern Illinois University</i>		UTEP	-	75,407	75,407
		22024-211741-01-			
<i>Pass-Through from Northeastern Illinois University</i>		UHV	-	29,593	29,593
		22024-211741-01-			
<i>Pass-Through from Northeastern Illinois University</i>		UTEP	-	34,543	34,543
<i>Pass-Through from Platforms for Advanced Wireless Research (PAWR)</i>		CNS-1719547	-	81,994	81,994
<i>Pass-Through from Purdue University</i>		10001406-016	-	43,948	43,948
		SPC-			
		1000005463/GR12			
<i>Pass-Through from The Ohio State University</i>		4631	-	78,522	78,522
		SPC-			
		1000005463/GR12			
<i>Pass-Through from The Ohio State University</i>		4631; LOA	-	76,956	76,956
		SPC-			
		1000005607/GR12			
<i>Pass-Through from The Ohio State University</i>		4841	-	186,987	186,987
<i>Pass-Through from The Pennsylvania State University</i>		S003525-NSF	-	20,921	20,921
<i>Pass-Through from University at Buffalo - Suny</i>		R1313616	-	146,087	146,087
<i>Pass-Through from University at Buffalo - Suny</i>		R1323786	-	4,634	4,634
		R965416 3			
<i>Pass-Through from University of Buffalo</i>		(W/EXT)	-	76,152	76,152
		KR 704661 (LOA			
<i>Pass-Through from University of California - San Diego</i>		GARBRECHT)	-	36,227	36,227
		KR 704661;			
<i>Pass-Through from University of California - San Diego</i>		2112665	-	68,573	68,573
<i>Pass-Through from University of California - San Diego</i>		KR 705570	-	150,555	150,555
<i>Pass-Through from University of California - Santa Cruz</i>		1929410	-	8,052	8,052
<i>Pass-Through from University of Cincinnati</i>		1916722	-	257,004	257,004
		1557199; PO#			
<i>Pass-Through from University of Colorado</i>		1001096786	-	79,836	79,836
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		083842-16259	-	86,749	86,749
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		106262-18708	-	41,695	41,695
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		106262-18710	-	159,546	159,546
<i>Pass-Through from University of Maryland - Baltimore</i>		NSF00123-08	-	39,546	39,546
		OS00000863/PO			
<i>Pass-Through from University of Miami</i>		SPC-002169	-	2,984	2,984
<i>Pass-Through from University of Michigan</i>		K00018844	-	8,741	8,741
<i>Pass-Through from University of New Mexico</i>		271643-874F	-	22,997	22,997
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5115824	-	15,867	15,867
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5123573	-	8,427	8,427
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5127276	-	50,076	50,076
<i>Pass-Through from University of Pittsburgh</i>		0061826 (012257-	-	10,202	10,202

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Science Foundation (continued)</b>					
<i>Pass-Through from University of Puerto Rico - Mayaguez</i>		AID20210349	\$	53,658	\$ 53,658
<i>Pass-Through from University of Southern California</i>		2127548	-	20,856	20,856
<i>Pass-Through from University of Wisconsin</i>		000002038	-	151,153	151,153
<i>Pass-Through from University of Wisconsin - Madison</i>		000002039	-	59,942	59,942
<i>Pass-Through from Virginia Polytechnic Institute</i>		480322-19892	-	40,455	40,455
<i>Pass-Through from Wayne State University</i>		WSU20077	-	76,642	76,642
<i>Pass-Through from Wichita State University</i>		R52625-21-00685	-	74,365	74,365
<i>Pass-Through from Wichita State University</i>		R53158-23-00270	-	43,799	43,799
<i>Pass-Through from William Marsh Rice University</i>		R3J671	-	94,201	94,201
<i>Pass-Through from William Marsh Rice University</i>		X03004701	-	25,150	25,150
<i>Pass-Through from William Marsh Rice University</i>		X03061358	-	27,642	27,642
Total - ALN 47.070			7,120,618	75,800,872	82,921,490
Biological Sciences	47.074		4,149,269	22,701,096	26,850,365
<i>Pass-Through from American Society for Cell Biology</i>		2110604UTEP- PRE AA	-	28,528	28,528
<i>Pass-Through from Arizona State University</i>		1853010	-	29,334	29,334
<i>Pass-Through from Augustana College</i>		21-0350-JOHNSON	-	902	902
<i>Pass-Through from Baylor College of Medicine</i>		PO #7000001279	-	849,772	849,772
<i>Pass-Through from Boston University</i>		4500003198	-	40,740	40,740
<i>Pass-Through from Botanical Research Institute of Texas, Inc.</i>		BRIT1902078TTU	-	2,322	2,322
<i>Pass-Through from Botanical Research Institute of Texas, Inc.</i>		281100	-	12,787	12,787
<i>Pass-Through from Boyce Thompson Institute</i>		20-06	-	47,782	47,782
<i>Pass-Through from Boyce Thompson Institute</i>		2139351	-	7,849	7,849
<i>Pass-Through from Dakota State University</i>		1845974	-	12,834	12,834
<i>Pass-Through from Iowa State University</i>		420-71-61A	-	(3,368)	(3,368)
<i>Pass-Through from Lehigh University</i>		543800-78001	-	63,127	63,127
<i>Pass-Through from Michigan State University</i>		RC111005A	-	104,630	104,630
<i>Pass-Through from Montana State University</i>		G166-18-W6822	-	18,900	18,900
<i>Pass-Through from North Carolina State University</i>		2020-2578-02	-	81,410	81,410
<i>Pass-Through from Research Foundation for the State University of New York</i>		190-1177066- 95195	-	23,566	23,566
<i>Pass-Through from Salk Institute for Biological Studies</i>		A22-0008-S001 / PO# P1100870	-	54,068	54,068
<i>Pass-Through from The Ohio State University</i>		GR101528 / SPC- 1000003728	-	93,184	93,184
<i>Pass-Through from The Ohio State University</i>		60071604	-	250,807	250,807
<i>Pass-Through from The Pennsylvania State University</i>		S000321-NSF	-	69,172	69,172
<i>Pass-Through from The Pennsylvania State University</i>		S000647-NSF	-	6,795	6,795
<i>Pass-Through from University of Alabama - Birmingham</i>		000519741-002	-	10,304	10,304
<i>Pass-Through from University of Alabama - Birmingham</i>		000535058-SC005	-	10,118	10,118
<i>Pass-Through from University of Arizona</i>		464882	-	215,040	215,040
<i>Pass-Through from University of California - Berkeley</i>		00011353; PO BB1720503	-	9,050	9,050
<i>Pass-Through from University of California - Riverside</i>		S-000996	-	743	743
<i>Pass-Through from University of California - San Francisco</i>		12904SC	-	142,558	142,558
<i>Pass-Through from University of Colorado - Boulder</i>		1556975; PO# 1001077213	-	120,144	120,144
<i>Pass-Through from University of Georgia</i>		00001912	-	41,551	41,551
<i>Pass-Through from University of Georgia</i>		00002377	-	16,797	16,797
<i>Pass-Through from University of Illinois</i>		1922428	-	68,999	68,999
<i>Pass-Through from University of Massachusetts - Amherst</i>		22-016510-A	-	54,476	54,476
<i>Pass-Through from University of Michigan</i>		K00008578; PO 3005143864	-	22,835	22,835
<i>Pass-Through from University of Missouri - Columbia</i>		C00066831-1	-	74,522	74,522
<i>Pass-Through from University of New Mexico</i>		0480P3-87BT	-	(164)	(164)
<i>Pass-Through from University of Tennessee</i>		950073624	-	66,917	66,917
<i>Pass-Through from University of Washington</i>		UWSC10648	-	313	313
<i>Pass-Through from Woods Hole Oceanographic Institution</i>		A101506	-	28,086	28,086
COVID-19 - Biological Sciences			-	696	696
Total - ALN 47.074			4,149,269	25,379,222	29,528,491
Social, Behavioral, and Economic Sciences	47.075		675,095	7,794,808	8,469,903
<i>Pass-Through from American Bar Foundation</i>		2021-1	-	16,098	16,098
<i>Pass-Through from Arizona State University</i>		A 00001139	-	28,946	28,946
<i>Pass-Through from Boston College</i>		1923173	-	15,999	15,999
<i>Pass-Through from Clemson University</i>		1951298	-	61,757	61,757
<i>Pass-Through from Clemson University</i>		2036873	-	89,959	89,959
<i>Pass-Through from Cornell University</i>		1408882-21142	-	30,332	30,332
<i>Pass-Through from George Washington University</i>		22-S42	-	12,010	12,010

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Science Foundation (continued)</b>					
<i>Pass-Through from George Washington University Medical Center</i>		1542848	\$ -	\$ (65)	\$ (65)
		GRT000132-			
<i>Pass-Through from Howard University</i>		10005804	-	23,556	23,556
<i>Pass-Through from Northeastern University</i>		502819-78051	-	28,675	28,675
<i>Pass-Through from Princeton University</i>		M2102770	-	(1)	(1)
<i>Pass-Through from San Diego State University Research Foundation</i>		1826839	-	44,191	44,191
<i>Pass-Through from University of Arizona</i>		682228	-	40,550	40,550
<i>Pass-Through from University of Arizona</i>		712146	-	5,332	5,332
<i>Pass-Through from University of Cincinnati</i>		SMA-1743019	-	5,456	5,456
		K00016618 PO#			
<i>Pass-Through from University of Michigan</i>		3007229631	-	187,335	187,335
<i>Pass-Through from University of Nevada - Reno</i>		UNR-23-11	-	59,907	59,907
<i>Pass-Through from University of North Carolina - Charlotte</i>		20220563-01-TSM	-	6,307	6,307
<i>Pass-Through from University of Tennessee - Knoxville</i>		A21-0358-S004	-	6,937	6,937
<i>Pass-Through from University Consortium for Geographic Information Science</i>		M2200707	-	2,000	2,000
<i>Pass-Through from Williams College</i>		1947464	-	733	733
Total - ALN 47.075			675,095	8,460,822	9,135,917
STEM Education (formerly Education and Human Resources)	47.076		2,785,500	40,378,171	43,163,671
<i>Pass-Through from American Chemical Society</i>		NSF-1834545	-	49,175	49,175
<i>Pass-Through from American Chemical Society</i>		000181318 UH	-	68,789	68,789
<i>Pass-Through from American Educational Research Association</i>		1749275	-	1,739	1,739
<i>Pass-Through from Arizona State University</i>		A 00000133	-	5,154	5,154
<i>Pass-Through from Boise State University</i>		9682-PO139278	-	32,853	32,853
<i>Pass-Through from California State University San Marcos Corporation</i>		92336-85150	-	27,061	27,061
<i>Pass-Through from Carnegie Mellon University</i>		1123563-447736	-	9,064	9,064
<i>Pass-Through from Chico State Enterprises</i>		19-015	-	159,356	159,356
<i>Pass-Through from Collin College</i>		216007-UNT	-	45,374	45,374
<i>Pass-Through from Consortium for Ocean Leadership</i>		SA16-38	-	2,952	2,952
		TEXAS STATE #A			
<i>Pass-Through from Council of Graduate Schools</i>		2022-0053	-	6,373	6,373
<i>Pass-Through from Council of Graduate Schools</i>		22-0333	-	12,439	12,439
<i>Pass-Through from Drexel University</i>		920149	-	13,790	13,790
<i>Pass-Through from Education Development Center, Inc.</i>		2021-0126	-	12,515	12,515
<i>Pass-Through from Embry - Riddle Aeronautical University</i>		61571-01	-	28,043	28,043
<i>Pass-Through from Florida State University</i>		R000003047	-	19,895	19,895
		M2200626/NSF			
<i>Pass-Through from Galveston College</i>		HIS-ITP 2122825	-	15,240	15,240
		1901420/0009621-			
<i>Pass-Through from Howard University</i>		1000090674/906	-	14,490	14,490
<i>Pass-Through from Institute For Learning Innovation</i>		NSF DRL-2005840	-	10,169	10,169
<i>Pass-Through from Miami Dade College</i>		2115153	(245)	-	(245)
<i>Pass-Through from Michigan State University</i>		RC111449UTEP	-	18,829	18,829
<i>Pass-Through from North Carolina Agricultural and Technical State University</i>		260343C	-	3,201	3,201
<i>Pass-Through from Northern Arizona University Board of Regents</i>		A 00000837	-	66,908	66,908
<i>Pass-Through from Northern Arizona University Board of Regents</i>		1003968-02	-	10,749	10,749
<i>Pass-Through from Platforms for Advanced Wireless Research (PAWR)</i>		R76522	-	34,902	34,902
<i>Pass-Through from Research Foundation of CUNY</i>		CM00003288	-	39,844	39,844
<i>Pass-Through from Rio Hondo Community College District</i>		21-0179-ARELLA	-	36,452	36,452
<i>Pass-Through from Rutgers, The State University of New Jersey</i>		954422	-	12,501	12,501
<i>Pass-Through from SageFox Consulting Group LLC</i>		220170-02-22	-	61,581	61,581
<i>Pass-Through from Salish Kootenai College, Inc.</i>		UTEP-21	-	298,523	298,523
<i>Pass-Through from San Francisco State University</i>		S18-0004	-	44,355	44,355
<i>Pass-Through from Southern Illinois University - Edwardsville</i>		761850-002	-	33,652	33,652
<i>Pass-Through from SRI International</i>		PO43001	-	19,016	19,016
<i>Pass-Through from Technical Education Research Center</i>		44484	-	(152)	(152)
<i>Pass-Through from The Pennsylvania State University</i>		DRL-1761012	-	(130)	(130)
<i>Pass-Through from University at Buffalo - Suny</i>		R1340058	-	82,778	82,778
<i>Pass-Through from University of Colorado - Denver</i>		FY21 896 002	-	43,693	43,693
<i>Pass-Through from University of Florida</i>		00002058	-	2,647	2,647
<i>Pass-Through from University of Maryland - Baltimore County</i>		TBD	-	3,751	3,751
<i>Pass-Through from University of New Mexico</i>		365038-874F	-	21,675	21,675
<i>Pass-Through from University of North Carolina - Charlotte</i>		20210532-01-HOU	-	19,762	19,762
<i>Pass-Through from University of Oregon</i>		2013Y0A	-	37,941	37,941
<i>Pass-Through from University of Oregon</i>		2016W0H	-	6,240	6,240
		AWD-001719			
<i>Pass-Through from University of Virginia</i>		GR101419	-	74,616	74,616
		OSA00000036;			
<i>Pass-Through from Vanderbilt University</i>		PO# P22028955	-	47,137	47,137

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>National Science Foundation (continued)</b>					
<i>Pass-Through from Washington State University</i>		133380-G003980	\$ -	\$ 570	\$ 570
<i>Pass-Through from William Marsh Rice University</i>		1916093	-	159,056	159,056
<i>Pass-Through from William Marsh Rice University</i>		2130515	-	23,138	23,138
<i>Pass-Through from Worcester Polytechnic Institute</i>		10832-GR	-	10,300	10,300
COVID-19 - STEM Education (formerly Education and Human Resources)			-	121,706	121,706
Total - ALN 47.076			2,785,255	42,247,883	45,033,138
Polar Programs	47.078		106,924	1,023,268	1,130,192
<i>Pass-Through from Battelle Memorial Institute</i>		0000849516	105,943	153,999	259,942
<i>Pass-Through from Battelle Memorial Institute</i>		0000869367	70,000	239,280	309,280
<i>Pass-Through from Columbia University</i>		1(GG016653-01)	-	30,511	30,511
<i>Pass-Through from Oregon State University</i>		S2306L-M	60,332	532,422	592,754
<i>Pass-Through from University of California - Santa Cruz</i>		A18-0296-S003	-	17,000	17,000
<i>Pass-Through from University of Colorado</i>		1562885	-	20,286	20,286
Total - ALN 47.078			343,199	2,016,766	2,359,965
Office of International Science and Engineering	47.079		339,982	2,063,170	2,403,152
<i>Pass-Through from Arizona State University</i>		A 00000618	-	21,823	21,823
<i>Pass-Through from CRDF Global</i>		G-202102-67302	-	10,605	10,605
<i>Pass-Through from Kansas State University</i>		S18081	-	67,456	67,456
<i>Pass-Through from Mathematical Association of America</i>		897	-	11,574	11,574
<i>Pass-Through from Old Dominion University Research Foundation</i>		18-132-100688-010	-	11,958	11,958
<i>Pass-Through from University of Pennsylvania</i>		OISE-2230615	-	38,709	38,709
<i>Pass-Through from University of South Alabama</i>		A17-0170-S002-	-	130,822	130,822
<i>Pass-Through from University of South Dakota</i>		UP1700296-TAMU1	-	87,157	87,157
Total - ALN 47.079			339,982	2,443,274	2,783,256
Integrative Activities	47.083		22,580	1,191,679	1,214,259
<i>Pass-Through from Boise State University</i>		6800-PO124345	-	3,474	3,474
<i>Pass-Through from Florida A &amp; M University</i>		C-5150	-	28,403	28,403
<i>Pass-Through from Michigan State University</i>		RC113001B	-	27,923	27,923
<i>Pass-Through from Northwestern University</i>		60057072 UTA	-	99	99
<i>Pass-Through from Rutgers, The State University of New Jersey</i>		2140950	-	1,385	1,385
<i>Pass-Through from University of Arizona</i>		642012	-	21,670	21,670
<i>Pass-Through from University of Rochester</i>		416752-G	-	3,345	3,345
<i>Pass-Through from University of Washington</i>		LOA 001 ARIF	-	1,336	1,336
<i>Pass-Through from University of Washington</i>		UWSC13077	-	16,708	16,708
Total - ALN 47.083			22,580	1,296,022	1,318,602
NSF Technology, Innovation, and Partnerships	47.084		1,321,487	2,799,266	4,120,753
<i>Pass-Through from MNT SmartSolutions LLC</i>		215653	-	93,985	93,985
<i>Pass-Through from Oregon State University</i>		S2404A-A	-	13,981	13,981
<i>Pass-Through from Qualia, Inc.</i>		2136819	-	15,983	15,983
<i>Pass-Through from Research Foundation of CUNY</i>		2022-10	-	3,739	3,739
<i>Pass-Through from Semergytech, Inc.</i>		SMT-2022-001	-	86,562	86,562
<i>Pass-Through from Silicon Dynamix, Inc.</i>		2151499	-	28,546	28,546
<i>Pass-Through from The Administrators of the Tulane Educational Fund</i>		TUL-SCC-560684- 22/23	-	26,981	26,981
<i>Pass-Through from University of California - Santa Barbara</i>		KK2335	-	38,300	38,300
<i>Pass-Through from University of Washington</i>		UWSC14231; BPO 70165	-	375,865	375,865
Total - ALN 47.084			1,321,487	3,483,208	4,804,695
Total - National Science Foundation			26,190,008	301,655,952	327,845,960
<b>Small Business Administration</b>					
Small Business Administration	59.XXX	SBAHQ2210083	-	30,899	30,899
COVID-19 - Community Navigator Pilot Program	59.077				
<i>Pass-Through from Syracuse University</i>		SP-32657-1-06113- S10	-	136,894	136,894
Total - Small Business Administration			-	167,793	167,793

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Veterans Affairs</b>					
U.S. Department of Veterans Affairs	64.XXX	ABDUL AZEES/IPAA/YEH	\$ -	\$ 11,394	\$ 11,394
		AGUIAR/IPAA/HUE	-	48,707	48,707
		LGASMORALE	-	90,660	90,660
		AGUIAR/IPAA/QIU	-	4,312	4,312
		AHUJA/IPAA/CHAN	-	6,298	6,298
		DU	-	118,450	118,450
		AHUJA/IPAA/GAM	-	80,857	80,857
		EZ	-	(3,276)	(3,276)
		AHUJA/IPAA/MA	-	11,873	11,873
		HARAN	-	13,253	13,253
		AHUJA/IPAA/PAND	-	6,248	6,248
		RANKI	-	19,611	19,611
		BAIG/IPAA/HERNA	-	27,522	27,522
		NDEZ	-	19,079	19,079
		BULIN/IPAA/MORI	-	51,699	51,699
		LAK	-	38,788	38,788
		CASTILLO/IPAA/E	-	(399)	(399)
		SPI ZA	-	13,122	13,122
		CHEN-	-	23,200	23,200
		PIN/IPAA/MACCAR	-	58,590	58,590
		THY	-	15,861	15,861
		CHEN/IPAA/DEAN	-	27,766	27,766
		CHEN/IPAA/QITAO	-	23,372	23,372
		CHENG/IPAA/MAR	-	13,067	13,067
		INKOVIC	-	31,705	31,705
		CLARK/IPAA/CHA	-	36,064	36,064
		NDU	-	(582)	(582)
		CLARK/IPAA/GAM	-	15,808	15,808
		EZ	-	92,544	92,544
		CLARK/IPAA/HER	-	(123)	(123)
		NANDEZ	-	2,825	2,825
		COELHO/IPAA/OC	-	38,496	38,496
		ON R	-	2,178	2,178
		COLLINS/IPAA/MA	-	2,217	2,217
		SON	-	170,657	170,657
		COLLINS/IPAA/SHI	-	70,115	70,115
		CONDE/IPAA/ESPI	-	37,315	37,315
		ZA	-	14,751	14,751
		CROPPER/IPAA/S	-		
		ALMON	-		
		DAS/IPAA/GHOSH-	-		
		CHOUHDURY	-		
		DELAFLOR/IPAA/	-		
		OC ON R	-		
		ESPI	-		
		ZA/IPAA/CONDE	-		
		ESPI	-		
		ZA/IPAA/FLORES	-		
		ESPI	-		
		ZA/IPAA/KELLY	-		
		FINLEY/IPAA/DEL	-		
		GA	-		
		FINLEY/IPAA/JOH	-		
		NSON	-		
		FINLEY/IPAA/PARI	-		
		SHJOHNSON	-		
		FINLEY/IPAA/PEA	-		
		COCK	-		
		FLORES/IPAA/ESP	-		
		I ZA	-		
		FOX/IPAA/FRANKL	-		
		IN	-		
		FOX/IPAA/ZHANG	-		
		FY2022 PO: #580-	-		
		D25009	-		
		GHOSH-	-		
		CHOUHDURY/IPA	-		
		A/DAS	-		
		GHOSH-	-		
		CHOUHDURY/IPA	-		
		A/LEE	-		
		GIROTTI/IPAA	-		
		MORILAK	-		

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Veterans Affairs (continued)</b>					
		HAKJOOLEE/IPAA/ SHARMA	\$ -	\$ 11,504	\$ 11,504
		IPAA / WANG			
		CHEN-PIN	-	10,426	10,426
		KELLOGG/IPAA/W U	-	(4,556)	(4,556)
		KILPELA/IPAA/SE RRA	-	1,158	1,158
		LEE/IPAA/GHOSH- CHODHURRY	-	5,126	5,126
		LI/IPAA/VADLAMU DI	-	10,655	10,655
		LI/IPAA/ZHAO	-	71,824	71,824
		LI/IPAA/ZHOU	-	26,761	26,761
		LIU/IPAA/SHARMA	-	6,297	6,297
		LODGE/IPAA/BOL EY	-	48,557	48,557
		LODGE/IPAA/EAS SA	-	30,204	30,204
		LODGE/IPAA/MCC OY	-	22,510	22,510
		LODGE/IPAA/PER EZ	-	(3,370)	(3,370)
		MA/IPAA/ZHANG	-	41,282	41,282
		MAITY/IPAA/SHAR MA	-	26,715	26,715
		MEYER/IPAA/MEY ER	-	137,496	137,496
		MORILAK/IPAA/BO EHMER	-	49,069	49,069
		MORILAK/IPAA/BU LIN	-	53,685	53,685
		MORILAK/IPAA/CA RRE	-	77,552	77,552
		MORILAK/IPAA/GI ROTTI	-	(2,324)	(2,324)
		MORILAK/IPAA/LI MORILAK/IPAA/ME	-	34,861	34,861
		NCHACA	-	42,646	42,646
		M1800554	-	(26,479)	(26,479)
		M2002299	-	68,766	68,766
		M2103159	-	16,263	16,263
		M2200005	-	13,441	13,441
		M2203393	-	10,754	10,754
		NA/IPAA/RAN NDANVILLE/IPAA/L	-	26,221	26,221
		OSAVIO	-	4,632	4,632
		O CON			
		R/IPAA/MITHAIWA LA	-	54,943	54,943
		ORSAK/IPAA/ESPI ZA	-	10,562	10,562
		PETERSON/IPAA/ BRUNDIGE	-	19,326	19,326
		PETERSON/IPAA/ GRUENWALD	-	54,813	54,813
		PETERSON/IPAA/ HALL-CLARK	-	21,638	21,638
		PETERSON/IPAA/L OSAVIO	-	30,468	30,468
		PETERSON/IPAA/P ETERSON	-	42,052	42,052
		PETERSON/IPAA/P LEYTE	-	24,045	24,045
		PETERSON/IPAA/ ROACHE	-	20,968	20,968
		PETERSON/IPAA/ STRAUD	-	15,780	15,780
		PETERSON/IPAA/ SYNETT	-	(440)	(440)
		PETERSON/IPAA/ YOUNG-MCCAU	-	28,257	28,257
		PGM822	-	28,841	28,841



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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Veterans Affairs (continued)</b>					
		PRATAP/IPAA/VAD			
		LAMUDI	\$ -	\$ 11,441	\$ 11,441
		RAMIREZ/IPAA/SC			
		HMIDT	-	12,308	12,308
		RMAN/IPAA/GUER			
		RA	-	5,994	5,994
		ROACHE/IPAA/PO			
		LANCO	-	(74)	(74)
		ROMO/IPAA/LIAN	-	4,237	4,237
		SALMON/IPAA/CR			
		OPPER	-	18,559	18,559
		SALMON/IPAA/QI	-	23,667	23,667
		SANCHEZ-			
		REILLY/IPAA/WEL			
		CH	-	5,278	5,278
		SEGURA/IPAA/ZH			
		ANG	-	10,907	10,907
		SERRA/IPAA/AMIR			
		ALI	-	(708)	(708)
		SERRA/IPAA/BAN			
		DFIELD	-	13,180	13,180
		SERRA/IPAA/CAL			
		DERON	-	65,763	65,763
		SERRA/IPAA/JIWA			
		NI	-	104,782	104,782
		SERRA/IPAA/JOH			
		NSON	-	22,741	22,741
		SERRA/IPAA/KILP			
		ELA	-	10,202	10,202
		SERRA/IPAA/MUR			
		FF	-	18,489	18,489
		SERRA/IPAA/REN			
		ERO	-	35,850	35,850
		SHI/IPAA/COLLINS	-	11,720	11,720
		SHIREMAN/IPAA/G			
		ARCIA	-	(1,057)	(1,057)
		SHIREMAN/IPAA/J			
		ACOBBS	-	11,086	11,086
		SHIREMAN/IPAA/S			
		CHMIDT	-	(6)	(6)
		SHIREMAN/IPAA/			
		WANG	-	(2,228)	(2,228)
		SONI/IPAA/HARO	-	23,760	23,760
		STENSLAND/IPAA/			
		MCGEARY	-	4,590	4,590
		STRONG/IPAA/MA			
		RTINEZ	-	52,253	52,253
		TRBOVICH/IPAA/R			
		OMO	-	54,857	54,857
		UTA18-001357			
		(ADDTL FUNDS)	-	53,115	53,115
		VADLAMUDI/IPAA/			
		LI	-	32,918	32,918
		VADLAMUDI/IPAA/			
		PRATAP	-	13,054	13,054
		VA240-16-D-0068	-	6,938	6,938
		WELCH/IPAA/PO			
		WERS	-	7,035	7,035
		WENBO/IPAA/SAL			
		MON	-	33,098	33,098
		YEH/IPAA/DEAN	-	23,964	23,964
		YEH/IPAA/KA SH	-	2,577	2,577
		YEH/IPAA/WANG	-	59,170	59,170
		ZHAO/IPAA/LI	-	6,526	6,526
		ZHOU/IPAA/LI	-	478	478
		00RH	-	91,622	91,622
		2022-793	-	36,188	36,188
		36C24E22P0209;			
		PO 534D27185	-	55,169	55,169
		36C24E23P0034	-	37,248	37,248
		36C24622P1821	-	70,208	70,208
		36C25722P0815	-	4,133	4,133

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Veterans Affairs (continued)</b>					
		36C26020P0997; 663D34018	\$ -	\$ 123,794	\$ 123,794
		580C35396	-	24,951	24,951
		580D25147	-	12,331	12,331
<i>Pass-Through from Consolidated Edison Solutions, Inc.</i>		7734	-	49,268	49,268
<i>Pass-Through from Consolidated Edison Solutions, Inc.</i>		7744	-	111,602	111,602
<i>Pass-Through from Consolidated Edison Solutions, Inc.</i>		7774	-	234,646	234,646
<i>Pass-Through from Michael E. DeBakey Veterans Affairs Medical Center</i>		PO 580-D35111	48,952	-	48,952
Total - ALN 64.XXX			48,952	3,958,177	4,007,129
Research and Development	64.054		-	43,078	43,078
<i>Pass-Through from Michael E. DeBakey Veterans Affairs Medical Center</i>		580D25027	-	14,032	14,032
Total - ALN 64.054			-	57,110	57,110
Total - U.S. Department of Veterans Affairs			48,952	4,015,287	4,064,239
<b>Environmental Protection Agency</b>					
Environmental Protection Agency	66.XXX	DE-AR0001708- LOA	-	39,805	39,805
<i>Pass-Through from City of Dallas</i>		OEQ-2022- 00019583	-	750	750
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		2311	-	27,712	27,712
<i>Pass-Through from Eastern Research Group, Inc.</i>		MSEI-001/3	-	4,022	4,022
<i>Pass-Through from Eastern Research Group, Inc.</i>		T O 8 WA 4-12 4991-RFA E20- 1/21-14	-	(7)	(7)
<i>Pass-Through from Health Effects Institute</i>		4991-RFA E20- 1/21-14 LOA	70,787	621,126	691,913
<i>Pass-Through from Health Effects Institute</i>		M2200559	-	100,623	100,623
<i>Pass-Through from Jacobs Technology, Inc.</i>		M2202207	-	27,179	27,179
<i>Pass-Through from Jacobs Technology, Inc.</i>		TAA22- 006/NADBC22-124	-	13,517	13,517
<i>Pass-Through from North American Development Bank</i>		PO TA&M-TO-21- 183	-	68,757	68,757
<i>Pass-Through from Pegasus Technical Services</i>		1-514057	-	28,500	28,500
<i>Pass-Through from The Governing Council of the University of Toronto</i>		SCON-00002781	-	95,541	95,541
<i>Pass-Through from University of Southern California</i>			-	91,440	91,440
Total - ALN 66.XXX			70,787	1,118,965	1,189,752
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		-	28,162	28,162
Multipurpose Grants to States and Tribes	66.204		-	95,631	95,631
Water Pollution Control State, Interstate, and Tribal Program Support	66.419		-	915,417	915,417
<i>Pass-Through from Great Lakes Environmental Center, Inc.</i>		16218	21,540	-	21,540
Total - ALN 66.419			21,540	915,417	936,957
Water Quality Management Planning	66.454		-	64,672	64,672
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		2211	-	2,365	2,365
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		2307	-	16,055	16,055
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		2330	-	46,252	46,252
Total - ALN 66.454			-	64,672	64,672
National Estuary Program	66.456		573	303,129	303,702
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		2225	-	15,588	15,588
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		2236	-	21,248	21,248
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		2303	-	68,977	68,977
<i>Pass-Through from Lee College</i>		582-23-40258	3,860	-	3,860
Total - ALN 66.456			4,433	408,942	413,375
Nonpoint Source Implementation Grants	66.460		-	1,243,732	1,243,732
<i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>		2110-1	-	41,156	41,156
<i>Pass-Through from ICF International, Inc.</i>		21CBPO0004	-	112,500	112,500
<i>Pass-Through from ICF International, Inc.</i>		21320	-	113,739	113,739

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>Environmental Protection Agency (continued)</b>					
<i>Pass-Through from ICF International, Inc.</i>	24258		\$ -	\$ 55,125	\$ 55,125
<i>Pass-Through from ICF International, Inc.</i>	28551		-	(1)	(1)
Total - ALN 66.460			-	1,566,251	1,566,251
Geographic Programs - Gulf of Mexico Program	66.475		20,608	271,624	292,232
<i>Pass-Through from Langston University</i>		LU- 00001	-	24,213	24,213
<i>Pass-Through from North Central Texas Council of Governments</i>		NCTCG 10 29 2020	-	12,414	12,414
Total - ALN 66.475			20,608	308,251	328,859
Science To Achieve Results (STAR) Research Program	66.509		231,704	1,605,848	1,837,552
<i>Pass-Through from Harvard T.H. Chan School of Public Health</i>		112544-5111522	-	(1)	(1)
		112544-5111522 5			
<i>Pass-Through from Harvard T.H. Chan School of Public Health</i>		(SUPPLEMENT)	-	41,923	41,923
<i>Pass-Through from Iowa State University</i>		022602B	-	30,118	30,118
<i>Pass-Through from Iowa State University</i>		026316A	-	76,886	76,886
<i>Pass-Through from University of North Carolina</i>		5124764	-	30,480	30,480
Total - ALN 66.509			231,704	1,785,254	2,016,958
P3 Award: National Student Design Competition for Sustainability	66.516		-	14,346	14,346
Performance Partnership Grants	66.605		-	22,448	22,448
Solid Waste Management Assistance Grants	66.808		-	(4,958)	(4,958)
<i>Pass-Through from North Central Texas Council of Governments</i>		01F90401			
International Financial Assistance Projects Sponsored by the Office of International and Tribal Affairs	66.931		-	41,133	41,133
<i>Pass-Through from North American Development Bank</i>		TAA22- 011/NADBC22-130			
Total - Environmental Protection Agency			349,072	6,364,514	6,713,586
<b>Nuclear Regulatory Commission</b>					
Nuclear Regulatory Commission	77.XXX	31310018C0017	-	7,908	7,908
U.S. Nuclear Regulatory Commission Minority Serving Institutions Program (MSIP)	77.007		-	24,426	24,426
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008		65,906	710,267	776,173
<i>Pass-Through from Auburn University</i>		22-MREC-213502- TEES	-	70,140	70,140
<i>Pass-Through from North Carolina State University</i>		2021-0735-01	-	183,622	183,622
<i>Pass-Through from University of Pittsburgh</i>		AWD00006588 (419503- 1)	-	40,469	40,469
Total - ALN 77.008			65,906	1,004,498	1,070,404
Total - Nuclear Regulatory Commission			65,906	1,036,832	1,102,738
<b>U.S. Department of Energy</b>					
U.S. Department of Energy	81.XXX	CW39906	-	14,340	14,340
		CW41286	-	88,810	88,810
		CW41800	-	20,426	20,426
		CW44028 (PO# 4000208113)	-	40,315	40,315
		DE-SC0023055	-	3,446	3,446
		DE-SC0023055 LOA FISHER/FRIESEN HAHN(ARL) N0002420F8538 CLIN 0001 ACRN AA AB AC	-	156,112	156,112
		PO 2428160	-	64,898	64,898
		PURCHASE : 2437471	-	35,262	35,262
		SC-21-542	-	25,641	25,641
		S013464 LOA BE	-	259,185	259,185
		S013464-C	-	984,285	984,285
			-	453,911	453,911

STATE OF TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED AUGUST 31 2023

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
		S015805-R	\$	-	\$ (20,982)
		S210001	-	242,583	242,583
		0F-60078	-	4,006	4,006
		1F-60600	-	96,664	96,664
		1000005306-1	-	35,877	35,877
		2022-10305	-	23,968	23,968
		370206	-	88,572	88,572
		4000192716	-	24,152	24,152
		4000193404-UTA			
		FUEL CYCLE			
		SCIENCE	-	106,748	106,748
		411517	-	196,933	196,933
		4200000815;			
		4000193653	-	45,500	45,500
		4300166734	-	8,943	8,943
		4300167972	-	59,517	59,517
		4300168011	-	5,854	5,854
		517109	-	62,329	62,329
		663526	-	57,591	57,591
		667142	-	(4,242)	(4,242)
		688120	-	14,412	14,412
		693633	-	4,962	4,962
		693849	-	23,211	23,211
		696186	-	10,448	10,448
		7658994	-	53,749	53,749
		89303020PMA0001			
		73	-	855	855
		DE-AC36-			
		08GO28308	-	55,156	55,156
		2021-10573	-	45,724	45,724
		2023-10204	-	35,783	35,783
		M2203841	-	154,855	154,855
		US001-			
		0000771340; LINE			
		ITEM 1-1	-	32,220	32,220
		UTA21-000231;			
		US001-			
		0000822955;LINE 1-			
		1	-	72,198	72,198
		196963	-	10,519	10,519
		214442 - RELEASE			
		#8	-	10,823	10,823
		214442 RELEASE			
		14	-	23,124	23,124
		214442 11	-	82,941	82,941
		214442 12	-	149,675	149,675
		262423	-	96,135	96,135
		271935 / RELEASE			
		1	-	50,109	50,109
		271935 / RELEASE			
		2	-	69,134	69,134
		276418	-	12,444	12,444
		277174	-	15,100	15,100
		277982	-	64,855	64,855
		278986	-	4,146	4,146
		MASTER 401273 /			
		501	-	76,132	76,132
		MASTER 401273 /			
		606	-	42,956	42,956
		523911	-	(2,899)	(2,899)
		610426	-	188,563	188,563
		610876	-	75,574	75,574
		616196	-	2,984	2,984
		616335	-	369,397	369,397
		648828	-	83,587	83,587
		604988	-	1,020	1,020
		644406	-	10,005	10,005
		PO 0000525177			
		JOHNSO	-	198,428	198,428
		DE-SC0012704	-	43,884	43,884
		M2000487	-	152,499	152,499
		M2102731	-	154,745	154,745
		356656	-	4,694	4,694

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
<i>Pass-Through from Brookhaven National Laboratory</i>		366184	\$	23,267	\$ 23,267
<i>Pass-Through from Brookhaven National Laboratory</i>		384356	-	6,384	6,384
<i>Pass-Through from Brookhaven National Laboratory</i>		432430	-	34,288	34,288
<i>Pass-Through from Brookhaven Science Associates, LLC</i>		M1502524-443821	-	(753)	(753)
<i>Pass-Through from Brookhaven Science Associates, LLC</i>		M1402265	-	352,683	352,683
<i>Pass-Through from Center for Transportation and the Environment</i>		UTA14-000883; 6	-	201	201
<i>Pass-Through from Center for Transportation and the Environment</i>		FEDERAL	-	49,982	49,982
<i>Pass-Through from Center for Transportation and the Environment</i>		UTA14-000883; 7	-	8,083	8,083
<i>Pass-Through from Center for Transportation and the Environment</i>		FEDERAL	-	18,000	18,000
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		PO# 4300174284	-	57,529	57,529
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4100001086	-	124,650	124,650
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300161464	-	441,941	441,941
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300165202	-	16,776	16,776
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300166925	-	357,431	357,431
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300167226	-	13,302	13,302
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300167818	-	69,714	69,714
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300167972	-	13,530	13,530
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300168011	-	16,710	16,710
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300168293	-	177,928	177,928
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300168962	-	220,426	220,426
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300171867	-	24,481	24,481
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300172602	-	116,992	116,992
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300172717	-	149,746	149,746
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300174349	-	6,267	6,267
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300175306	-	114,540	114,540
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300176129	-	16,840	16,840
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300176748	-	19,807	19,807
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300176942	-	465,682	465,682
<i>Pass-Through from Consolidated Nuclear Security, LLC</i>		4300177089	-	(12,082)	(12,082)
<i>Pass-Through from Desert Research Institute</i>		GR12881	-	352,187	352,187
<i>Pass-Through from Desert Research Institute</i>		GR15679	-	30,923	30,923
<i>Pass-Through from Drexel University</i>		960408	-	(293)	(293)
<i>Pass-Through from Electric Power Research Institute</i>		10011895	-	113,141	113,141
<i>Pass-Through from EmergenceMed, LLC</i>		HOOD-NEXT	-	18	18
<i>Pass-Through from Fermi National Accelerator Laboratory</i>		GENERATIO	-	89,172	89,172
<i>Pass-Through from Fermi National Accelerator Laboratory</i>		PO 656528	-	138,734	138,734
<i>Pass-Through from Fermi National Accelerator Laboratory</i>		PO 657586	-	24,377	24,377
<i>Pass-Through from Fermi National Accelerator Laboratory</i>		653901	-	67,809	67,809
<i>Pass-Through from Fermi National Accelerator Laboratory</i>		661165	-	88,797	88,797
<i>Pass-Through from Gas Technology Institute</i>		S917;UTA1900117	-	-	-
<i>Pass-Through from Gas Technology Institute</i>		S975	203,206	-	203,206
<i>Pass-Through from General Atomics</i>		4500094365	73,345	244,223	317,568
<i>Pass-Through from Groundwater Protection Council, Inc.</i>		UTA17-001480	-	-	-
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000332501	-	30,862	30,862
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000416736	-	8,348	8,348
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000417064	-	11	11
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000417971	-	31,925	31,925
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000420439	-	(6,914)	(6,914)
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000427048	-	45,655	45,655
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000427900	-	(2,899)	(2,899)
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000431890	-	58,220	58,220
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000461243	-	69,005	69,005
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000461758	-	91,087	91,087
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000461776	-	61,619	61,619
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000461892	-	51,409	51,409
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		PO N000420277	-	11,669	11,669
<i>Pass-Through from Idaho National Laboratory</i>		DE-AC07- 05ID14517	-	98,720	98,720
<i>Pass-Through from Idaho National Laboratory</i>		RELEASE 7 - 214442	-	(905)	(905)
<i>Pass-Through from Idaho National Laboratory</i>		214442 RELEASE 13	-	129,048	129,048
<i>Pass-Through from Idaho National Laboratory</i>		257418 (PERIOD	-	29,522	29,522
<i>Pass-Through from Idaho National Laboratory</i>		257418 (PERIOD	-	34,241	34,241
<i>Pass-Through from Idaho National Laboratory</i>		276038	-	48,755	48,755
<i>Pass-Through from International Business Machines Corporation</i>		CW3383524 / PO	-	261,568	261,568

STATE OF TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED AUGUST 31 2023

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
<i>Pass-Through from John B Pierce Laboratory</i>		295-I PHASE III	\$ -	\$ 2,534	\$ 2,534
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		DE-AC02-	-	15,206	15,206
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7343163	-	72,832	72,832
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7536077	-	15,421	15,421
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7554173	-	99,889	99,889
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7565394	-	53,346	53,346
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7628475	-	109,233	109,233
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7635364; DE-AC02-	-	-	-
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		05CH11231	-	222,223	222,223
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7646596	-	132,844	132,844
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7701079	-	24,844	24,844
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B633945	-	1,047	1,047
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B637786	-	72,101	72,101
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B650330	-	182,459	182,459
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B650869	-	99,636	99,636
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B654748	-	53,407	53,407
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B655964	-	49,999	49,999
<i>Pass-Through from Lawrence Livermore National Security, LLC</i>		B648831	-	156,756	156,756
<i>Pass-Through from Lawrence Livermore National Security, LLC</i>		B649142	-	6,184	6,184
<i>Pass-Through from Lawrence Livermore National Security, LLC</i>		B649241	-	326,615	326,615
<i>Pass-Through from Lawrence Livermore National Security, LLC</i>		B650922	-	118,638	118,638
<i>Pass-Through from Lawrence Livermore National Security, LLC</i>		B656213	-	38,741	38,741
<i>Pass-Through from Leidos, Inc.</i>		CCS12 P010227981	-	-	-
<i>Pass-Through from Leidos, Inc.</i>		TO 4	-	197,005	197,005
<i>Pass-Through from Leidos, Inc.</i>		P010227981 #2	-	(963)	(963)
<i>Pass-Through from Leidos, Inc.</i>		P010227981 10	-	1,268	1,268
<i>Pass-Through from Leidos, Inc.</i>		P010227981 11	-	17,419	17,419
<i>Pass-Through from Leidos, Inc.</i>		P010227981 12	-	35,131	35,131
<i>Pass-Through from Leidos, Inc.</i>		P010227981 13	-	6,901	6,901
<i>Pass-Through from Leidos, Inc.</i>		P010227981; 5	-	116,455	116,455
<i>Pass-Through from Leidos, Inc.</i>		P010227981; 6	-	62,998	62,998
<i>Pass-Through from Leidos, Inc.</i>		P010227981; 7	-	188,999	188,999
<i>Pass-Through from Leidos, Inc.</i>		P010227981; 8	-	30,985	30,985
<i>Pass-Through from Leidos, Inc.</i>		P010272045	-	369,978	369,978
<i>Pass-Through from Leidos, Inc.</i>		P010283456	-	63,480	63,480
<i>Pass-Through from Leidos, Inc.</i>		9 IDIQ	-	61,767	61,767
<i>Pass-Through from Los Alamos National Laboratory</i>		CW18906-	-	246,560	246,560
<i>Pass-Through from Los Alamos National Laboratory</i>		CW24167	-	214,553	214,553
<i>Pass-Through from Los Alamos National Laboratory</i>		C2806	-	499,516	499,516
<i>Pass-Through from Los Alamos National Laboratory</i>		C2915; EP #90240	-	117,265	117,265
<i>Pass-Through from Los Alamos National Laboratory</i>		EP#67834	-	-	-
<i>Pass-Through from Los Alamos National Laboratory</i>		PO#42174 (C1047)	-	84,967	84,967
<i>Pass-Through from Los Alamos National Laboratory</i>		LOA 001	-	-	-
<i>Pass-Through from Los Alamos National Laboratory</i>		LANDSBERGER;	-	-	-
<i>Pass-Through from Los Alamos National Laboratory</i>		PO EP35041	-	387,834	387,834
<i>Pass-Through from Los Alamos National Laboratory</i>		PO	-	-	-
<i>Pass-Through from Los Alamos National Laboratory</i>		EP149601;#C1582	-	891,721	891,721
<i>Pass-Through from Los Alamos National Laboratory</i>		13704	-	9,022	9,022
<i>Pass-Through from Los Alamos National Laboratory</i>		378768	-	4,690	4,690
<i>Pass-Through from Los Alamos National Laboratory</i>		579068	-	29,703	29,703
<i>Pass-Through from Los Alamos National Laboratory</i>		588340; C350-	-	-	-
<i>Pass-Through from Los Alamos National Laboratory</i>		733351	-	52,798	52,798
<i>Pass-Through from Los Alamos National Laboratory</i>		591421 1-PO#	-	-	-
<i>Pass-Through from Los Alamos National Laboratory</i>		EP88572	-	95,621	95,621
<i>Pass-Through from Los Alamos National Laboratory</i>		600173	-	17,215	17,215
<i>Pass-Through from Los Alamos National Laboratory</i>		600173 2	-	19,117	19,117
<i>Pass-Through from Los Alamos National Laboratory</i>		607899 (PO	-	-	-
<i>Pass-Through from Los Alamos National Laboratory</i>		EP70160)	-	17,268	17,268
<i>Pass-Through from Los Alamos National Laboratory</i>		623022	-	147,175	147,175
<i>Pass-Through from Los Alamos National Laboratory</i>		79506-001-10	-	(44,962)	(44,962)
<i>Pass-Through from Los Alamos National Laboratory</i>		89233218CNA0000	-	-	-
<i>Pass-Through from Los Alamos National Laboratory</i>		01	-	103,319	103,319
<i>Pass-Through from Los Alamos National Security, LLC</i>		532498	-	2,227	2,227
<i>Pass-Through from Los Alamos National Security, LLC</i>		585370	-	20,559	20,559
<i>Pass-Through from Mission Support and Test Services LLC</i>		TO: 1 / 284400	-	232,751	232,751
<i>Pass-Through from Mission Support and Test Services LLC</i>		TO: 2 / 290680	-	82,047	82,047
<i>Pass-Through from Mission Support and Test Services LLC</i>		252723	-	3,235	3,235
<i>Pass-Through from Mission Support and Test Services LLC</i>		296589	-	53,210	53,210

**STATE OF TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
<i>Pass-Through from National Renewable Energy Laboratory</i>		DE-AC36-08G028308	\$ -	\$ 159,840	\$ 159,840
<i>Pass-Through from National Renewable Energy Laboratory</i>		2020-10127	-	12,512	12,512
<i>Pass-Through from National Renewable Energy Laboratory</i>		2020-10287	-	340,187	340,187
<i>Pass-Through from National Renewable Energy Laboratory</i>		2021-10595	-	44	44
<i>Pass-Through from National Renewable Energy Laboratory</i>		2022-10016	-	39,422	39,422
<i>Pass-Through from National Renewable Energy Laboratory</i>		2022-10039	-	93,961	93,961
<i>Pass-Through from National Renewable Energy Laboratory</i>		2022-10268	-	63,536	63,536
<i>Pass-Through from National Renewable Energy Laboratory</i>		2022-10321	-	226,449	226,449
<i>Pass-Through from National Renewable Energy Laboratory</i>		2023-10164	-	36,606	36,606
<i>Pass-Through from National Renewable Energy Laboratory</i>		68856/1178584/2	-	286,844	286,844
<i>Pass-Through from New York State Energy Research and Development Authority</i>		106	-	53,959	53,959
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		CPA 1923579 - PO 2093876	-	7,775	7,775
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		M2101979	-	(151)	(151)
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		M2302031/1923579 /PO 2458369	-	36,948	36,948
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		PO 2177155	-	474	474
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		PO 2314444	-	(2)	(2)
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		PO 2352477 / 1923579	-	76,928	76,928
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		PO 2399492	-	42,000	42,000
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		PO 2422330 / 1923579	-	71,423	71,423
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		PO 2426058 / 1923579	-	59,181	59,181
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		PO 2430470 / 1923579	-	68,241	68,241
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		PO 2430773 / 1923579	-	100,858	100,858
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		PO 2457139 / 1923579	-	33,237	33,237
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		PO 2479663	-	29,304	29,304
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		PO 2480015 / 1923579	-	8,763	8,763
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		PO 2485750 / 1923579	-	15,329	15,329
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		PO# 2273684	-	8,472	8,472
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		PO# 2300919	-	112,636	112,636
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		PO# 2367736 # 1923579	-	94,668	94,668
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		PO#2377539 / 1923579	-	(580)	(580)
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2165519	-	196	196
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2194391	-	42,180	42,180
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2206680	-	16,049	16,049
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2206870	-	8,293	8,293
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2217089	-	15,155	15,155
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2306469	-	115,522	115,522
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2319599	-	69,389	69,389
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2321714	-	197,461	197,461
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2355728	-	(828)	(828)

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2436636	\$ -	\$ 47,537	\$ 47,537
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2486019	-	14,827	14,827
<i>Pass-Through from Oak Ridge Institute for Science and Education</i>		SAWD-WD-01393 DE-AC05-	-	2,428	2,428
<i>Pass-Through from Oak Ridge National Laboratory</i>		00OR22725	-	7,590	7,590
<i>Pass-Through from Oak Ridge National Laboratory</i>		4000192625	-	154,532	154,532
		LY LOCAL -			
<i>Pass-Through from Pacific Northwest Laboratory</i>		476523	-	11,832	11,832
<i>Pass-Through from Pacific Northwest Laboratory</i>		446224	-	102,607	102,607
<i>Pass-Through from Pacific Northwest Laboratory</i>		446225	-	119,305	119,305
<i>Pass-Through from Pacific Northwest Laboratory</i>		556794 YEAR 3	-	185,953	185,953
<i>Pass-Through from Pacific Northwest Laboratory</i>		590499	-	782,740	782,740
<i>Pass-Through from Pacific Northwest Laboratory</i>		607981	-	284,902	284,902
<i>Pass-Through from Pacific Northwest Laboratory</i>		653002	-	179,822	179,822
<i>Pass-Through from Pacific Northwest National Laboratory</i>		610582	-	34,091	34,091
<i>Pass-Through from Sandia National Laboratories</i>		FA00000640 PO #2315262	-	(11,064)	(11,064)
		PO #2333210 (PREVIOUS PO#2233698)	-	(462)	(462)
<i>Pass-Through from Sandia National Laboratories</i>		PO 2188913 LO	-	(255)	(255)
<i>Pass-Through from Sandia National Laboratories</i>		PO 2193850	-	137,731	137,731
<i>Pass-Through from Sandia National Laboratories</i>		PO 2200873	-	87,533	87,533
<i>Pass-Through from Sandia National Laboratories</i>		PO 2208301 1	-	92,300	92,300
<i>Pass-Through from Sandia National Laboratories</i>		PO 2208301-2-3-5	-	50,667	50,667
<i>Pass-Through from Sandia National Laboratories</i>		PO 2208301 4 & 6	-	20,059	20,059
<i>Pass-Through from Sandia National Laboratories</i>		PO 2302990	-	94,098	94,098
<i>Pass-Through from Sandia National Laboratories</i>		PO 2317894	-	49,443	49,443
<i>Pass-Through from Sandia National Laboratories</i>		PO 2331236	-	105,998	105,998
<i>Pass-Through from Sandia National Laboratories</i>		PO 2349212	-	5,405	5,405
<i>Pass-Through from Sandia National Laboratories</i>		PO 2367261 REV 0	-	3,473	3,473
<i>Pass-Through from Sandia National Laboratories</i>		PO 2375960	-	2,253	2,253
<i>Pass-Through from Sandia National Laboratories</i>		PO 2398583	-	5,649	5,649
<i>Pass-Through from Sandia National Laboratories</i>		PO 2408122	-	100,548	100,548
<i>Pass-Through from Sandia National Laboratories</i>		PO 2420480	-	43,452	43,452
<i>Pass-Through from Sandia National Laboratories</i>		PO 2427269 REV 0	-	61,916	61,916
<i>Pass-Through from Sandia National Laboratories</i>		PO 2444159	-	44,212	44,212
<i>Pass-Through from Sandia National Laboratories</i>		PO 2474552	-	39,801	39,801
<i>Pass-Through from Sandia National Laboratories</i>		PO 2474569	-	26,309	26,309
<i>Pass-Through from Sandia National Laboratories</i>		PO 2475543	-	32,715	32,715
<i>Pass-Through from Sandia National Laboratories</i>		PO# 2325276	-	19,416	19,416
<i>Pass-Through from Sandia National Laboratories</i>		PO# 2326703	-	85,053	85,053
<i>Pass-Through from Sandia National Laboratories</i>		PO1969288	-	38,540	38,540
		1885207 PO#			
<i>Pass-Through from Sandia National Laboratories</i>		2327586 REV 2	-	1,084	1,084
<i>Pass-Through from Sandia National Laboratories</i>		1946531	-	131,448	131,448
		1964744; PO			
<i>Pass-Through from Sandia National Laboratories</i>		2158134	-	5,846	5,846
<i>Pass-Through from Sandia National Laboratories</i>		2032028	-	135,856	135,856
<i>Pass-Through from Sandia National Laboratories</i>		2078597	-	(1,608)	(1,608)
<i>Pass-Through from Sandia National Laboratories</i>		2105167	-	19,110	19,110
<i>Pass-Through from Sandia National Laboratories</i>		2165595 REV 1	-	74,928	74,928
<i>Pass-Through from Sandia National Laboratories</i>		2188209	-	229,512	229,512
<i>Pass-Through from Sandia National Laboratories</i>		2196151	-	103,976	103,976
<i>Pass-Through from Sandia National Laboratories</i>		2202023	-	10,364	10,364
<i>Pass-Through from Sandia National Laboratories</i>		2202732	-	79,652	79,652
<i>Pass-Through from Sandia National Laboratories</i>		2203783 1885207	-	19,728	19,728
<i>Pass-Through from Sandia National Laboratories</i>		2207352	-	33,677	33,677
<i>Pass-Through from Sandia National Laboratories</i>		2208309	-	31,925	31,925
<i>Pass-Through from Sandia National Laboratories</i>		2208322	-	6,605	6,605
<i>Pass-Through from Sandia National Laboratories</i>		2216387 REV 1	-	12,528	12,528
<i>Pass-Through from Sandia National Laboratories</i>		2216387 REV 2	-	100,327	100,327
<i>Pass-Through from Sandia National Laboratories</i>		2217763	-	10,894	10,894
<i>Pass-Through from Sandia National Laboratories</i>		2241870	-	86,260	86,260
<i>Pass-Through from Sandia National Laboratories</i>		2243911	-	1,059	1,059
<i>Pass-Through from Sandia National Laboratories</i>		2261756	-	33,435	33,435
<i>Pass-Through from Sandia National Laboratories</i>		2300717	-	52,352	52,352
<i>Pass-Through from Sandia National Laboratories</i>		2303068	-	43,444	43,444



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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
<i>Pass-Through from Sandia National Laboratories</i>		2303068MIGRATE	\$ -	\$ 54,116	\$ 54,116
<i>Pass-Through from Sandia National Laboratories</i>		2311536	-	120,074	120,074
<i>Pass-Through from Sandia National Laboratories</i>		2311794	-	48,565	48,565
<i>Pass-Through from Sandia National Laboratories</i>		2316834	-	186,676	186,676
<i>Pass-Through from Sandia National Laboratories</i>		2317831	-	108,346	108,346
<i>Pass-Through from Sandia National Laboratories</i>		2318053	-	153,212	153,212
		2327586 LOA 001			
<i>Pass-Through from Sandia National Laboratories</i>		BABAJAM-FEREMI	-	12,496	12,496
<i>Pass-Through from Sandia National Laboratories</i>		2334727	-	25,122	25,122
<i>Pass-Through from Sandia National Laboratories</i>		2343502	-	99,383	99,383
<i>Pass-Through from Sandia National Laboratories</i>		2369558	-	90	90
<i>Pass-Through from Sandia National Laboratories</i>		2370166	-	114,038	114,038
<i>Pass-Through from Sandia National Laboratories</i>		2375625	-	28,456	28,456
<i>Pass-Through from Sandia National Laboratories</i>		2417340	-	55,556	55,556
<i>Pass-Through from Sandia National Laboratories</i>		2420476	-	117,716	117,716
<i>Pass-Through from Sandia National Laboratories</i>		2422707	-	94,518	94,518
<i>Pass-Through from Sandia National Laboratories</i>		2427523	-	398,896	398,896
<i>Pass-Through from Sandia National Laboratories</i>		2432309	-	47,593	47,593
<i>Pass-Through from Sandia National Laboratories</i>		2443860	-	123,704	123,704
<i>Pass-Through from Sandia National Laboratories</i>		2446193	-	43,999	43,999
<i>Pass-Through from Sandia National Laboratories</i>		2473839	-	37,444	37,444
<i>Pass-Through from Sandia National Laboratories</i>		2485828	-	19,956	19,956
<i>Pass-Through from Sandia National Laboratories</i>		2492035	-	25,263	25,263
<i>Pass-Through from Stanford University</i>		206314	-	328	328
<i>Pass-Through from Stanford University SLAC National Accelerator Laboratory</i>		198864	-	48,809	48,809
<i>Pass-Through from Stanford University SLAC National Accelerator Laboratory</i>		219356	-	457	457
<i>Pass-Through from Stanford University SLAC National Accelerator Laboratory</i>		225545	-	246,678	246,678
<i>Pass-Through from Techsource Inc</i>		212M02-UTEP	-	276,892	276,892
<i>Pass-Through from Triad National Security, LLC</i>		CW32733	-	36,757	36,757
<i>Pass-Through from Triad National Security, LLC</i>		C3462	-	14,160	14,160
<i>Pass-Through from University of California - Berkeley</i>		7580816	-	(2)	(2)
<i>Pass-Through from University Chicago Argonne, LLC</i>		1F-60385	-	18,761	18,761
<i>Pass-Through from University Chicago Argonne, LLC</i>		2F-60032	-	79,706	79,706
<i>Pass-Through from University Chicago Argonne, LLC</i>		2F-60309	-	10,930	10,930
<i>Pass-Through from University Chicago Argonne, LLC</i>		9F-60002 4	-	241,537	241,537
<i>Pass-Through from UChicago Argonne, LLC</i>		OF-60238	-	52,772	52,772
<i>Pass-Through from UChicago Argonne, LLC</i>		OF-60203	-	74,205	74,205
<i>Pass-Through from UChicago Argonne, LLC</i>		2F-60050	-	60,253	60,253
<i>Pass-Through from UChicago Argonne, LLC</i>		2F-60100	-	59,932	59,932
<i>Pass-Through from UChicago Argonne, LLC</i>		2F-60112	-	71,946	71,946
<i>Pass-Through from UT - Battelle, LLC</i>		CW33210	-	147,211	147,211
<i>Pass-Through from UT - Battelle, LLC</i>		CW34071	-	93,732	93,732
<i>Pass-Through from UT - Battelle, LLC</i>		CW36083 /			
<i>Pass-Through from UT - Battelle, LLC</i>		4000202818	-	93,414	93,414
<i>Pass-Through from UT - Battelle, LLC</i>		CW37239	-	22,752	22,752
<i>Pass-Through from UT - Battelle, LLC</i>		CW40222	-	59,314	59,314
<i>Pass-Through from UT - Battelle, LLC</i>		CW40245	-	75,304	75,304
<i>Pass-Through from UT - Battelle, LLC</i>		4000181590 /			
<i>Pass-Through from UT - Battelle, LLC</i>		4000194279	303,785	208,514	512,299
<i>Pass-Through from UT - Battelle, LLC</i>		6400016665; PO			
<i>Pass-Through from UT - Battelle, LLC</i>		4000192784	-	98,805	98,805
COVID-19 - U.S. Department of Energy		DEAC5207NA2734			
<i>Pass-Through from Lawrence Livermore National Security, LLC</i>		4	-	389,083	389,083
Total - ALN 81.XXX			580,336	28,297,067	28,877,403
Cybersecurity, Energy Security & Emergency Response (CESER)	81.008		-	191,493	191,493
<i>Pass-Through from Iowa State University</i>		026633B	-	9,897	9,897
Total - ALN 81.008			-	201,390	201,390
State Energy Program	81.041		89,491	367,022	456,513
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		PO# N000430785	-	11,184	11,184
Total - ALN 81.041			89,491	378,206	467,697
Weatherization Assistance for Low-Income Persons	81.042				

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
Pass-Through from Battelle Savannah River Alliance, LLC		BOA 957 TOA 603645	\$ -	\$ 98,608	\$ 98,608
Office of Science Financial Assistance Program	81.049		3,551,777	35,116,991	38,668,768
Pass-Through from Altitude Grid, LLC		DE-SC0022928	-	100,000	100,000
Pass-Through from Austin Geotech Services, Inc.		UTA18-000591	-	66,667	66,667
Pass-Through from AMPeers, LLC		DE-SC0020717	-	87,858	87,858
Pass-Through from AMPeers, LLC		DE-SC0021689	-	26,427	26,427
Pass-Through from AMPeers, LLC		DE-SC0022894	-	40,005	40,005
Pass-Through from Baylor University		180591	-	75,747	75,747
Pass-Through from Board of Regents of the University of Wisconsin System		M2303496	-	143,854	143,854
Pass-Through from Board of Regents of the University of Wisconsin System		809K244	-	206,823	206,823
Pass-Through from Brookhaven National Laboratory		406235	-	285,350	285,350
Pass-Through from Case Western Reserve University		RES515491	-	142,975	142,975
Pass-Through from Case Western Reserve University		RES516681	-	106,428	106,428
Pass-Through from Central Michigan University		F63460	-	62,635	62,635
Pass-Through from Central Michigan University		F64698	-	239,249	239,249
Pass-Through from Columbia University		2(GG015568)	-	74,970	74,970
Pass-Through from Consolidated Nuclear Security, LLC		4300106228	-	4,249	4,249
Pass-Through from Cornell University		85989-22284	-	97,695	97,695
Pass-Through from Cornell University		86856-11155 (COMP	-	153	153
Pass-Through from Cornell University		RENEWAL)	-	129,658	129,658
Pass-Through from Cyentech Consulting LLC		000176282	-	54,490	54,490
Pass-Through from Cyentech Consulting LLC		000181116	-	15,345	15,345
Pass-Through from Cyentech Consulting LLC		000185951	-	57,121	57,121
Pass-Through from Electron Energy Corporation		M2300504	-	187,629	187,629
Pass-Through from Florida State University		R000003131	-	24,047	24,047
Pass-Through from Ligo Analytics, Inc		DE-SC0019600	-	104,063	104,063
Pass-Through from Ligo Analytics, Inc		DE-SC0021600	-	124,299	124,299
Pass-Through from Massachusetts Institute of Technology		S5476; PO #659002	-	(659)	(659)
Pass-Through from Massachusetts Institute of Technology		S5860 PO# 822460	-	77,483	77,483
Pass-Through from Metascape L.L.C.		A2023-0036	-	24,218	24,218
Pass-Through from Michigan State University		RC114586 - TT	-	20,982	20,982
Pass-Through from MicroSol Technologies, Inc.		DE-SC0022757	-	63,722	63,722
Pass-Through from National Renewable Energy Laboratory		68856-1119493 4 CHEM 68856	-	(633)	(633)
Pass-Through from Northern Arizona University Board of Regents		1005183-02	-	344,415	344,415
Pass-Through from Penn State University		5943-UT- E-1090	-	54,875	54,875
Pass-Through from Purdue University		14000686-055	-	104,032	104,032
Pass-Through from QuesTek Innovations		M2003084	-	71,487	71,487
Pass-Through from Radiation Monitoring Devices, Inc.		C22-17	-	5,767	5,767
Pass-Through from Regents of the University of Minnesota		A010026301 21-1505-6229-	-	67,368	67,368
Pass-Through from San Jose State University Research Foundation		TAMU	-	12,618	12,618
Pass-Through from Sporian Microsystems, Inc.		650-000-0180-00	-	(59)	(59)
Pass-Through from Stanford Linear Accelerator Center		PREAWARD	-	32,334	32,334
Pass-Through from Stanford University		62739545-217435	-	98,838	98,838
Pass-Through from Stony Brook University		72115/1126474/2	-	44,133	44,133
Pass-Through from TexPower, Inc.		UTA19-001154 60057541 PO	-	35,790	35,790
Pass-Through from The Ohio State University		RF01470709	-	894	894
Pass-Through from The Pennsylvania State University		S002355-US E 5605-UTA-LSJU-	-	107,568	107,568
Pass-Through from The Pennsylvania State University		4215 00010787; PO#	-	1,385	1,385
Pass-Through from University of California - Berkeley		BB01624814	-	278,028	278,028
Pass-Through from University of California - Davis		A20-3255	-	4,917	4,917
Pass-Through from University of Central Florida		GR107593	-	2,458	2,458
Pass-Through from University of Delaware		UDR0000321	-	60,925	60,925
Pass-Through from University of Florida		00001891	-	24,242	24,242
Pass-Through from University of Florida		00002502	-	55,178	55,178
Pass-Through from University of Illinois		090634-16987	-	30,852	30,852
Pass-Through from University of Illinois - Champaign - Urbana		090634-19448	-	6,028	6,028
Pass-Through from University of Maryland - College Park		118394-Z7134203	-	45,525	45,525
Pass-Through from University of Michigan		K00013028	-	69,825	69,825
Pass-Through from University of Michigan		K00017367; PO 3007334685	-	21,875	21,875

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
		K00017367; PO 3007334685 - MITLIN LOA	\$ -	\$ 63,920	\$ 63,920
<i>Pass-Through from University of Michigan</i>		110847897	-	2,376	2,376
<i>Pass-Through from University of Southern California</i>		DE-SC0023213	-	72,693	72,693
<i>Pass-Through from University of Utah</i>		0000002712	-	76,534	76,534
<i>Pass-Through from University of Wisconsin</i>		CW20296	-	52,843	52,843
<i>Pass-Through from UT - Battelle, LLC</i>		CW41552	-	52,693	52,693
<i>Pass-Through from UT - Battelle, LLC</i>		4000163332/40001 93278	-	61,528	61,528
<i>Pass-Through from UT - Battelle, LLC</i>		4000193267	-	105,869	105,869
<i>Pass-Through from Wake Forest University</i>		DE-SC0019902	-	83,247	83,247
<i>Pass-Through from Washington University - St. Louis</i>		WU-20-169- 1/ PO # ST00000072	-	37,545	37,545
<i>Pass-Through from X-ScaleSolutions, LLC</i>		UTAUS- FA00000808	-	27,128	27,128
<i>Pass-Through from Zyvex Labs, LLC</i>		DE-SC0018527	-	71,110	71,110
<i>Pass-Through from Zyvex Labs, LLC</i>		DE-SC0020827	-	451,944	451,944
<i>Pass-Through from 3D Epitaxial Technologies LLC</i>		DE-SC0020772	-	83,333	83,333
Total - ALN 81.049			3,551,777	40,583,902	44,135,679
University Coal Research	81.057		-	626,862	626,862
Conservation Research and Development	81.086		3,179,881	5,714,276	8,894,157
<i>Pass-Through from Auburn University</i>		20-ME-211809-UT	-	78,216	78,216
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		516883	-	71,061	71,061
<i>Pass-Through from Drexel University</i>		950016/PO#U0256 829	-	25,199	25,199
<i>Pass-Through from ElectroTempo, Inc.</i>		M2200732	-	51,543	51,543
<i>Pass-Through from Georgia Institute of Technology</i>		D9071-G1	-	31,728	31,728
<i>Pass-Through from Houston Advanced Research Center</i>		UH9141	-	5,265	5,265
<i>Pass-Through from Idaho National Laboratory</i>		255179	-	74,494	74,494
<i>Pass-Through from Iowa State University</i>		024148A	-	83,237	83,237
<i>Pass-Through from North Carolina State University</i>		2021-2909-01	-	59,822	59,822
<i>Pass-Through from Slipstream Group, Inc.</i>		M2200585/ X21122	-	87,418	87,418
<i>Pass-Through from Tennessee Technological University</i>		BL163313540	-	46,213	46,213
<i>Pass-Through from The Pennsylvania State University</i>		S002944-US E	-	4,933	4,933
<i>Pass-Through from University of Alabama</i>		A19-0455-S003	-	92,833	92,833
<i>Pass-Through from University of California - San Diego</i>		112753359; MP #S9002206	-	(1)	(1)
<i>Pass-Through from University of Colorado</i>		1560004; PO 1001427884	-	95,450	95,450
<i>Pass-Through from University of Maryland</i>		94799-Z7096202	-	18,776	18,776
<i>Pass-Through from University of Minnesota</i>		A008635501	-	99,922	99,922
<i>Pass-Through from UChicago Argonne, LLC</i>		9F-60262	-	110,850	110,850
<i>Pass-Through from Worcester Polytechnic Institute</i>		10955-GR	-	119,598	119,598
Total - ALN 81.086			3,179,881	6,870,833	10,050,714
Renewable Energy Research and Development	81.087		1,497,935	2,957,373	4,455,308
<i>Pass-Through from Amatrol Inc</i>		M2302783	-	10,647	10,647
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE-EE0007888	10,452	180,069	190,521
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE-EE0007888-02- 7	12,361	-	12,361
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE-EE0007888-09- 03	69,605	(29,334)	40,271
<i>Pass-Through from American Institute of Chemical Engineers</i>		DE-EE0009768	-	148,281	148,281
<i>Pass-Through from Battelle Pacific Northwest Division</i>		534174	-	184,538	184,538
<i>Pass-Through from Battelle Pacific Northwest Division</i>		586760	-	169,643	169,643
<i>Pass-Through from Battelle Pacific Northwest Division</i>		635642	-	192,543	192,543
<i>Pass-Through from Battelle Pacific Northwest Division</i>		636304	-	203,393	203,393
<i>Pass-Through from Battelle Pacific Northwest Division</i>		637140	-	97,596	97,596
<i>Pass-Through from Electric Power Research Institute</i>		10015579	-	47,365	47,365
<i>Pass-Through from Frontier Energy, Inc.</i>		UTA20-000766; LOA	-	6,750	6,750
<i>Pass-Through from Frontier Energy, Inc.</i>		UTA20-000766; 21733 000; UT0203- 21733	-	659,649	659,649
<i>Pass-Through from FAS Holdings Group, LLC</i>		A2022-0030	-	26,885	26,885
<i>Pass-Through from Gas Technology Institute</i>		S884	-	80,541	80,541
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B651037	-	17,594	17,594
<i>Pass-Through from Mississippi State University</i>		060803 362308 02	-	15,401	15,401

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
<i>Pass-Through from Oregon State University</i>		G0185A-A	\$	85,031	\$ 85,031
<i>Pass-Through from Pacific Northwest National Laboratory</i>		623496	-	324,776	324,776
<i>Pass-Through from Pacific Northwest National Laboratory</i>		672837	-	89,778	89,778
		TEES-4-			
<i>Pass-Through from Pacific Ocean Energy Trust</i>		TRITONSYSTEMS	-	50,538	50,538
<i>Pass-Through from Pacific Ocean Energy Trust</i>		4	-	28,231	28,231
<i>Pass-Through from Shell International Exploration and Production, Inc.</i>		DE-EE0009387	-	269,174	269,174
<i>Pass-Through from The Pennsylvania State University</i>		S001602-UCLA	-	6,779	6,779
<i>Pass-Through from The Pennsylvania State University</i>		S001603-UCLA	-	5,632	5,632
<i>Pass-Through from University of Arkansas</i>		UA2020-166	-	43,640	43,640
<i>Pass-Through from University of California - Los Angeles</i>		4550 G YA222	-	128	128
<i>Pass-Through from University of Illinois</i>		093140-17559	-	133,014	133,014
		10039612-			
		UTAUSTIN-4-2492-			
<i>Pass-Through from University of Utah</i>		AF1	118,824	883,974	1,002,798
<i>Pass-Through from Washington State University</i>		130616	-	237,715	237,715
<i>Pass-Through from Woods Hole Oceanographic Institution</i>		DE-EE0009424	-	25,382	25,382
Total - ALN 81.087			1,709,177	7,152,726	8,861,903
Fossil Energy Research and Development	81.089		2,501,895	10,665,130	13,167,025
<i>Pass-Through from Colorado State University</i>		G-31951-03	-	70,155	70,155
<i>Pass-Through from Colorado State University</i>		G-31951-04	-	68,005	68,005
<i>Pass-Through from Membrane Technology and Research, Inc.</i>		UTA19-000508	-	163,701	163,701
<i>Pass-Through from Old Dominion University</i>		20-114-300542-010	-	39,179	39,179
<i>Pass-Through from Parametric Solutions, Inc.</i>		P21000033	-	71,857	71,857
		5-340-0216353-			
		66792L; PO#			
<i>Pass-Through from RTI International</i>		66792L	-	41,319	41,319
		SSEB-			
		SECARBUSA-931-			
<i>Pass-Through from Southern States Energy Board</i>		TXBEG-2020-001	-	705,089	705,089
<i>Pass-Through from The Pennsylvania State University</i>		5842-UTA- E-1544	-	43,827	43,827
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		101914-18216	-	47,555	47,555
<i>Pass-Through from Washington University</i>		WU-22-0144	-	19,143	19,143
<i>Pass-Through from West Virginia University</i>		19-608-TAMU	-	(2,151)	(2,151)
Total - ALN 81.089			2,501,895	11,932,809	14,434,704
Epidemiology and Other Health Studies Financial Assistance Program	81.108				
<i>Pass-Through from University of Southern California</i>		DE-HS0000091	-	24,903	24,903
Stewardship Science Grant Program	81.112		2,646,076	3,346,204	5,992,280
<i>Pass-Through from University of Nevada</i>		UNR-21-53	-	47,278	47,278
Total - ALN 81.112			2,646,076	3,393,482	6,039,558
Defense Nuclear Nonproliferation Research	81.113				
<i>Pass-Through from Georgia Institute of Technology</i>		AWD-000372-G11	19,950	84,666	104,616
		AWD-000372-G9;			
<i>Pass-Through from Georgia Institute of Technology</i>		PO-5050702	-	289,446	289,446
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7547773	135,300	117,068	252,368
		00010834			
<i>Pass-Through from University of California - Berkeley</i>		(PO#BB01647551)	-	244,872	244,872
		K00009802 /			
<i>Pass-Through from University of Michigan</i>		PO#3005795901	-	145,238	145,238
<i>Pass-Through from University of Michigan</i>		K00016414	-	20,409	20,409
Total - ALN 81.113			155,250	1,093,703	1,248,953
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	81.117				
<i>Pass-Through from Alliance for Sustainable Energy, LLC</i>		MECC M2201839	-	12,024	12,024
<i>Pass-Through from Alliance for Sustainable Energy, LLC</i>		M2302313	-	9,118	9,118
Total - ALN 81.117			-	1,019,746	1,019,746
Nuclear Energy Research, Development and Demonstration	81.121		683,841	3,509,496	4,193,337
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		195965	-	17,580	17,580
<i>Pass-Through from Battelle Energy Alliance, LLC</i>		223585	-	12,250	12,250
<i>Pass-Through from Clean Energy Alliance</i>		2023-585	-	120,898	120,898

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		M2203475/1923579 /PO 2396519	\$ -	\$ 63,063	\$ 63,063
<i>Pass-Through from Pacific Northwest National Laboratory</i>		508973	-	61,226	61,226
<i>Pass-Through from Pacific Northwest National Laboratory</i>		572172	-	263,269	263,269
<i>Pass-Through from Purdue University</i>		14000472-005	-	86,689	86,689
<i>Pass-Through from The Pennsylvania State University</i>		S001259-US E	-	54,660	54,660
<i>Pass-Through from The Pennsylvania State University</i>		S001374-US E	-	115,313	115,313
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		093238-17181	-	(763)	(763)
<i>Pass-Through from University of Nebraska - Lincoln</i>		25-1120-0022-002	-	83,602	83,602
<i>Pass-Through from University of Nevada - Las Vegas</i>		GR14419	-	71,429	71,429
		AWD00003173			
<i>Pass-Through from University of Pittsburgh</i>		416983-1	-	5,790	5,790
<i>Pass-Through from University of Tennessee - Knoxville</i>		A21-0478-S001	-	84,225	84,225
<i>Pass-Through from University of Tennessee - Knoxville</i>		A23-0325-S003	-	31,316	31,316
<i>Pass-Through from University of Wisconsin - Madison</i>		0000001085	-	20,274	20,274
<i>Pass-Through from Westinghouse Electric Company</i>		PO 4500882631	-	146,206	146,206
Total - ALN 81.121			683,841	4,746,523	5,430,364
Electricity Research, Development and Analysis	81.122		16,776	194,151	210,927
<i>Pass-Through from Los Alamos National Laboratory</i>		616754	-	325,606	325,606
Total - ALN 81.122			16,776	519,757	536,533
National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program	81.123		2,329,187	9,604,391	11,933,578
<i>Pass-Through from Battelle Savannah River Alliance, LLC</i>		BOA 875	-	200,657	200,657
<i>Pass-Through from Battelle Savannah River Alliance, LLC</i>		TOA 0000602945	-	79,562	79,562
<i>Pass-Through from Florida A &amp; M University</i>		C-5124	-	113,827	113,827
<i>Pass-Through from Florida A &amp; M University</i>		C-5166	-	1,462	1,462
<i>Pass-Through from Florida International University</i>		000506	-	291,136	291,136
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000462812	-	213,745	213,745
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000466036	-	110,536	110,536
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000466755	-	88,121	88,121
<i>Pass-Through from Honeywell Federal Manufacturing and Technologies, LLC</i>		N000468338	-	71,396	71,396
<i>Pass-Through from Honeywell International Inc.</i>		N000429677	-	(10,466)	(10,466)
<i>Pass-Through from Lawrence Livermore National Laboratory</i>		B655793	-	49,615	49,615
<i>Pass-Through from Lawrence Livermore National Security, LLC</i>		B640889	-	328,369	328,369
<i>Pass-Through from Lawrence Livermore National Security, LLC</i>		B641173	-	285,572	285,572
<i>Pass-Through from Lawrence Livermore National Security, LLC</i>		B650840	-	105,600	105,600
<i>Pass-Through from Lawrence Livermore National Security, LLC</i>		B652873	-	149,082	149,082
<i>Pass-Through from Lawrence Livermore National Security, LLC</i>		B656800	-	3,808	3,808
<i>Pass-Through from Lawrence Livermore National Security, LLC</i>		B657962	-	16,241	16,241
<i>Pass-Through from Los Alamos National Laboratory</i>		476278	-	33,891	33,891
<i>Pass-Through from Navajo Technical University</i>		NTU-42541	-	292,095	292,095
<i>Pass-Through from New Mexico State University</i>		Q02286	-	182,796	182,796
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		PO 2416514 / 1923579	-	39,130	39,130
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2324544	-	10,288	10,288
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2328561	-	10,851	10,851
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2330870	-	9,968	9,968
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2334552	-	4,049	4,049
<i>Pass-Through from NTESS, LLC - National Technology &amp; Engineering Solutions of Sandia</i>		2340874	-	186,892	186,892
<i>Pass-Through from Sistema Universitario Ana G. Mendez Incorporated</i>		2021T-01	-	236,058	236,058
<i>Pass-Through from University of New Mexico</i>		023407-879Z	-	31,372	31,372
<i>Pass-Through from University of New Mexico</i>		023408-87B4	-	99,086	99,086
Total - ALN 81.123			2,329,187	12,839,130	15,168,317
Predictive Science Academic Alliance Program	81.124		-	2,853,690	2,853,690
<i>Pass-Through from University of Colorado - Boulder</i>		DE-NA0003962	-	115,834	115,834
Total - ALN 81.124			-	2,969,524	2,969,524

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Energy (continued)</b>					
Advanced Research Projects Agency - Energy	81.135		\$ 3,637,488	\$ 4,910,179	\$ 8,547,667
<i>Pass-Through from Aquanis, Inc.</i>		DE-AR0001011	-	222,479	222,479
<i>Pass-Through from Regents of the University of California</i>		0121 G LA393	-	63,745	63,745
<i>Pass-Through from Rensselaer Polytechnic Institute</i>		A20-0024-S001; PO P269719	-	2,388	2,388
<i>Pass-Through from RTI International</i>		4-340-0218640- 66956L	-	48,216	48,216
<i>Pass-Through from SixPoint Materials, Inc.</i>		DE-AR0001562	-	198,827	198,827
<i>Pass-Through from University of Colorado - Boulder</i>		1561501	-	1,205	1,205
<i>Pass-Through from University of Florida</i>		M2303763	-	65,352	65,352
<i>Pass-Through from University of Florida</i>		00003460	-	50,021	50,021
<i>Pass-Through from University of Pennsylvania</i>		585853	-	11,382	11,382
<i>Pass-Through from University of Tennessee</i>		A21-1349-S001	-	14,778	14,778
<i>Pass-Through from Washington University</i>		WU-23-0556	-	368,511	368,511
Total - ALN 81.135			3,637,488	5,957,083	9,594,571
Environmental Monitoring/Cleanup, Cultural and Resource Mgmt., Emergency Response Research, Outreach, Technical Analysis	81.214				
<i>Pass-Through from Vanderbilt University</i>		UNIV62178	-	32,412	32,412
Total - U.S. Department of Energy			21,081,175	128,738,666	149,819,841
<b>U.S. Department of Education</b>					
U.S. Department of Education	84.XXX	28102	-	100,441	100,441
		48-09-C13036	-	115,717	115,717
Total - ALN 84.XXX			-	216,158	216,158
Adult Education - Basic Grants to States	84.002A				
<i>Pass-Through from American Institutes for Research</i>		0488000002	-	46,523	46,523
Total - ALN 84.002			-	46,523	46,523
Foreign Language and Area Studies Fellowships	84.015B				
Total - ALN 84.015			-	1,028	1,028
Undergraduate International Studies and Foreign Language Programs	84.016				
Total - ALN 84.016			-	68,218	68,218
International Research and Studies	84.017A				
Total - ALN 84.017			-	120,478	120,478
Overseas Programs - Group Projects Abroad	84.021				
Total - ALN 84.021			-	33,559	33,559
Higher Education Institutional Aid	84.031		279,317	419,978	699,295
Title III Part A Programs - Strengthening Institutions Program	84.031A			805	805
Hispanic-Serving Institutions - Science Technology Engineering or Mathematics and Articulation Programs	84.031C		239,747	2,224,665	2,464,412
<i>Pass-Through from Amarillo College</i>		21-0941	-	40,130	40,130
Total - ALN 84.031C			239,747	2,264,795	2,504,542
Developing Hispanic-Serving Institutions Program	84.031S		52,677	3,498,495	3,551,172
<i>Pass-Through from Northwest Vista College</i>		BONNER- P031S180160	-	194,018	194,018
Total - ALN 84.031S			52,677	3,692,513	3,745,190
Total - ALN 84.031			571,741	6,378,091	6,949,832
Modeling and Simulation Program	84.116S			262,386	262,386
Fund for the Improvement of Postsecondary Education - Open Textbooks Pilot Program	84.116T		66,943	98,831	165,774
Rural Postsecondary & Economic Development (RPED) Program	84.116W			425,532	425,532
Fund for the Improvement of Postsecondary Education	84.116Z			247,484	247,484

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Education (continued)</b>					
Total - ALN 84.116			\$ 66,943	\$ 1,034,233	\$ 1,101,176
Minority Science and Engineering Improvement	84.120A		42,530	1,083,007	1,125,537
Total - ALN 84.120			42,530	1,083,007	1,125,537
Rehabilitation Long-Term Training	84.129		-	200,224	200,224
Migrant Education College Assistance Migrant Program	84.149A		-	329,441	329,441
Total - ALN 84.149			-	329,441	329,441
School Safely National Activities	84.184		-	386,553	386,553
Mental Health Service Professional (MHSP) Demonstration Grant Program	84.184X		-	185	185
<i>Pass-Through from Mental Health Resource of Texas</i>		S184X230134	23,796	-	23,796
Total - ALN 84.184X			23,796	185	23,981
Total - ALN 84.184			23,796	386,738	410,534
Graduate Assistance in Areas of National Need	84.200A		-	330,617	330,617
Total - ALN 84.200			-	330,617	330,617
Javits Gifted and Talented Students Education <i>Pass-Through from West Virginia University</i>	84.206A		-	19,611	19,611
		19-853-TAMU	-	19,611	19,611
Total - ALN 84.206			-	19,611	19,611
K-12 Congressionally Funded Community Projects	84.215K		-	232,643	232,643
Total - ALN 84.215			-	232,643	232,643
TRIO McNair Post-Baccalaureate Achievement	84.217A		-	1,244,213	1,244,213
Total - ALN 84.217			-	1,244,213	1,244,213
Centers for International Business Education	84.220A		-	389,444	389,444
Total - ALN 84.220			-	389,444	389,444
Language Resource Centers <i>Pass-Through from The Pennsylvania State University</i>	84.229A		-	32,108	32,108
		S003480-US E	-	32,108	32,108
Total - ALN 84.229			-	32,108	32,108
Rehabilitation Training Technical Assistance Centers <i>Pass-Through from University of Wisconsin - Madison</i>	84.264		-	54,761	54,761
		0000001061	-	54,761	54,761
Twenty-First Century Community Learning Centers	84.287C		-	-	-
<i>Pass-Through from Communities In Schools of The South Plains, Inc</i>		22-0265- MCNAUGHTAN	-	176	176
<i>Pass-Through from Ysleta Independent School District</i>		22212196-00	-	26,302	26,302
Total - ALN 84.287C			-	26,478	26,478
Total - ALN 84.287			-	26,478	26,478
Education Research, Development and Dissemination <i>Pass-Through from American Institutes for Research</i>	84.305		239,745	3,545,928	3,785,673
		0545600001	-	83,609	83,609
Total - ALN 84.305			239,745	3,629,537	3,869,282
Education Research	84.305A		785,512	4,130,735	4,916,247
<i>Pass-Through from American Institutes for Research</i>		0501100001	-	18,512	18,512
<i>Pass-Through from Harvard University</i>		108164-5110832	-	60,620	60,620
<i>Pass-Through from Michigan State University</i>		RC112756 - TAMU F3478-01; PO#	-	39,788	39,788
<i>Pass-Through from New York University</i>		IB00524365	-	96,586	96,586

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Education (continued)</b>					
<i>Pass-Through from North Carolina State University</i>		2020-0565-02 UTA21-000372;	\$ -	\$ (689)	\$ (689)
<i>Pass-Through from Research for Action</i>		P00371V0359-001 TUL-SCC-556413- 19/20	-	116,077	116,077
<i>Pass-Through from Tulane University</i>		0875 G YA570	-	47,999	47,999
<i>Pass-Through from University of California - Los Angeles</i>		18875	-	72,773	72,773
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		R305A170638-18	-	44,211	44,211
<i>Pass-Through from University of South Florida</i>		GM10186 PO	-	(117)	(117)
<i>Pass-Through from University of Virginia</i>		#2272871	-	475,474	475,474
<i>Pass-Through from Utah State University</i>		201035-434	-	(1,677)	(1,677)
<i>Pass-Through from Washington State University</i>		139529-	-	29,495	29,495
Total - ALN 84.305A			785,512	5,129,787	5,915,299
Education Research and Development Centers Improving Teaching and Learning in Postsecondary Institutions	84.305C		820,704	1,146,988	1,967,692
Total - ALN 84.305			1,845,961	9,906,312	11,752,273
Research in Special Education	84.324		347,043	4,814,590	5,161,633
<i>Pass-Through from Michigan State University</i>		RC112762	-	254,897	254,897
<i>Pass-Through from Oregon Research Institute</i>		R324A200153 SPC- 1000005227/GR12 4079	-	75,404	75,404
<i>Pass-Through from The Ohio State University</i>		R324A200166	-	44,874	44,874
<i>Pass-Through from The Pennsylvania State University</i>		S-000854	-	10,632	10,632
<i>Pass-Through from University of California - Riverside</i>		S-001573	-	(93)	(93)
<i>Pass-Through from University of California - Riverside</i>		UDR0000280	-	157,798	157,798
<i>Pass-Through from University of Delaware</i>		93154-Z2028201	-	174,509	174,509
<i>Pass-Through from University of Maryland</i>		C00076462-2	-	234,818	234,818
<i>Pass-Through from University of Missouri - Columbia</i>		24-1714-0222-002	-	215,233	215,233
<i>Pass-Through from University of Nebraska</i>		281740A	-	(1,695)	(1,695)
<i>Pass-Through from University of Oregon</i>		UNIV61612; PO# P21010459	-	339,294	339,294
<i>Pass-Through from Vanderbilt University</i>		UNIV62297	-	226,148	226,148
<i>Pass-Through from Vanderbilt University</i>		PO#P22011326	-	424,786	424,786
Total - ALN 84.324			347,043	6,971,195	7,318,238
Special Education Research Cognition and Student Learning	84.324A		21,221	529,118	550,339
<i>Pass-Through from George Mason University</i>		E2048161	-	162,562	162,562
Total - ALN 84.324A			21,221	691,680	712,901
COVID-19 - Research to Accelerate Pandemic Recovery in Special Education	84.324X		79,820	339,961	419,781
<i>Pass-Through from University of California - Irvine</i>		2022-1858	-	32,084	32,084
Total - ALN 84.324X			79,820	372,045	451,865
Total - ALN 84.324			448,084	8,034,920	8,483,004
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325		-	571,310	571,310
<i>Pass-Through from Baylor University</i>		1001265-02	-	37,585	37,585
Total - ALN 84.325			-	608,895	608,895
Preparation of Special Education, Early Intervention, and Related Services Leadership Personnel	84.325D		-	502,443	502,443
<i>Pass-Through from Baylor University</i>		1001265-01	-	60,193	60,193
<i>Pass-Through from University of Tennessee</i>		A22-0404-S001	-	254,939	254,939
<i>Pass-Through from University of Tennessee</i>		2022-72	-	181,992	181,992
Total - ALN 84.325D			-	999,567	999,567
Interdisciplinary Preparation in Special Education, Early Intervention, and Related Services for Personnel Serving Children with Disabilities who have High-Intensity Needs	84.325K		-	206,061	206,061
Total - ALN 84.325			-	1,814,523	1,814,523
Model Demonstration Projects to Develop Coaching Systems	84.326M		-	286,664	286,664



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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Education (continued)</b>					
Center for Systemic Improvement	84.326R		\$ 147,603	\$ 4,372,227	\$ 4,519,830
<i>Pass-Through from American Institutes for Research</i>		H326Q21001; PO# 0520600001	-	245,040	245,040
<i>Pass-Through from Boston University</i>		4500004288	-	93,312	93,312
<i>Pass-Through from University of Maryland</i>		94866-Z2031201	-	205,902	205,902
<i>Pass-Through from University of Missouri - Columbia</i>		C00059710-2	-	15,348	15,348
<i>Pass-Through from WestEd</i>		S-19498	-	330,578	330,578
<i>Pass-Through from WestEd</i>		UTA19-001417	-	23,508	23,508
Total - ALN 84.326R			147,603	5,285,915	5,433,518
National Technical Assistance Center on Positive Behavioral Interventions and Supports	84.326S				
<i>Pass-Through from University of Oregon</i>		282070F	-	88,635	88,635
Total - ALN 84.326			147,603	5,661,214	5,808,817
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334A		299,660	737,864	1,037,524
Total - ALN 84.334			299,660	737,864	1,037,524
Teacher Quality Partnership Program	84.336S		712,771	410,162	1,122,933
Total - ALN 84.336			712,771	410,162	1,122,933
English Language Acquisition State Grants	84.365A		-	227,723	227,723
<i>Pass-Through from Baylor University</i>		1001275-01; ORD0056385	-	37,594	37,594
Total - ALN 84.365A			-	265,317	265,317
National Professional Development Program	84.365Z		-	1,337,281	1,337,281
<i>Pass-Through from Baylor University</i>		1001275-02 EDU023-01	-	40,877	40,877
<i>Pass-Through from President and Board of Trustees of Santa Clara College</i>		SC00000000 A22-0375-	-	22,794	22,794
<i>Pass-Through from University of California - Santa Cruz</i>		S003/P077	-	44,434	44,434
Total - ALN 84.365Z			-	1,445,386	1,445,386
Total - ALN 84.365			-	1,710,703	1,710,703
Supporting Effective Instruction State Grants, Title II, Part A	84.367A		-	11,690	11,690
Total - ALN 84.367			-	11,690	11,690
Grants for State Assessments and Related Activities	84.369A		-	1,479	1,479
Total - ALN 84.369			-	1,479	1,479
Transition Programs for Students with Intellectual Disabilities into Higher Education	84.407A		-	1,345,831	1,345,831
Total - ALN 84.407			-	1,345,831	1,345,831
Education Innovation and Research - Expansion Grants	84.411A				
<i>Pass-Through from Intercultural Development Research Association</i>		REENERGIZE- 2017-01	-	19,738	19,738
Education Innovation and Research - Mid-phase Grants	84.411B		-	(66)	(66)
<i>Pass-Through from Harmony Public Schools</i>		M1900975	-	213,525	213,525
Total - ALN 84.411B			-	213,459	213,459
Education Innovation and Research - Early-phase grants	84.411C				
<i>Pass-Through from Austin Independent School District</i>		UTA18-000575; PO#700024 G002048-UT- KETTERLINGELLE	-	(4,664)	(4,664)
<i>Pass-Through from Southern Methodist University</i>		R	-	254,298	254,298
<i>Pass-Through from Touro College</i>		120120-SC03	-	81,519	81,519
Total - ALN 84.411C			-	331,153	331,153

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Education (continued)</b>					
Total - ALN 84.411			\$ -	\$ 564,350	\$ 564,350
Supporting Effective Educator Development Program	84.423A		55,854	2,390,156	2,446,010
Total - ALN 84.423			55,854	2,390,156	2,446,010
COVID-19 - Education Stabilization Fund-State Educational Agency (Outlying Areas) (ESF-SEA I and II) <i>Pass-Through from El Paso County</i>	84.425A	NAID20230028	-	81,395	81,395
COVID-19 - Governors Emergency Education Relief (GEER) Fund	84.425C		-	1,493,102	1,493,102
COVID-19 - Higher Education Emergency Relief Fund (HEERF) Minority Serving Institutions (MSIs)	84.425L		-	759,182	759,182
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER) <i>Pass-Through from Baylor University</i>	84.425U	1001499-01	-	14,500	14,500
Total - ALN 84.425			-	2,348,179	2,348,179
Total - U.S. Department of Education			4,214,943	47,164,956	51,379,899
<b>Scholarship Foundations</b>					
MCC Foreign Assistance for Overseas Programs	85.002				
<i>Pass-Through from Cloudburst Consulting Group, Inc.</i>		TO BORLAUG 103835-002	-	2,223	2,223
Total - Scholarship Foundations			-	2,223	2,223
<b>National Archives and Records Administration</b>					
National Historical Publications and Records Grants <i>Pass-Through from Arab American National Museum</i>	89.003	RJ-103346	-	7,245	7,245
			4,667	-	4,667
Total - ALN 89.003			4,667	7,245	11,912
Total - National Archives and Records Administration			4,667	7,245	11,912
<b>U.S. Department of Health and Human Services</b>					
U.S. Department of Health and Human Services	93.XXX	BAA-PMQWP#243; LOA	-	81,469	81,469
		BAA-PMQWP#243; 75F40120C00198	-	102,935	102,935
		HHSF22320181016	-	63,061	63,061
		9C 2 3 # 1205374	-	4,572	4,572
		HHSN26120120000	-	4,572	4,572
		34I-TO10	-	4,572	4,572
		HHSN26120120000	116,300	158,641	274,941
		34I-TO11	-	158,641	158,641
		HHSN26120120003	-	268,781	268,781
		4I	-	268,781	268,781
		HHSN26120120003	-	(227)	(227)
		4I-TO12	-	(227)	(227)
		HHSN26120120003	-	(227)	(227)
		4I-TO8	(3,561)	(7,969)	(11,530)
		HHSN26120120003	-	(7,969)	(7,969)
		4I-TO9	-	(4,507)	(4,507)
		HHSN26120150001	-	(4,507)	(4,507)
		8I	-	312	312
		HHSN26120150001	-	312	312
		8I-TO4	-	1	1
		HHSN26120150001	-	1	1
		8I-TO8	-	(1,813)	(1,813)
		HHSN26120150001	-	(1,813)	(1,813)
		8I-TO9	37,377	6,465	43,842
		HHSN26320160001	-	6,465	6,465
		3I-P0004	-	(9,610)	(9,610)
		HHSN27220170003	-	(9,610)	(9,610)
		9I	117,662	212,119	329,781

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
		HHSN27220170004			
		01	\$ 244,697	\$ 646,583	\$ 891,280
		HHSO1002014000			
		021	-	(202)	(202)
		K00009676 / PO			
		3007158858	100,321	-	100,321
		0000HCCL-2018-			
		28039	63,142	-	63,142
		201PA2009433	-	16,985	16,985
		201PA2009434	-	37,984	37,984
		5R50CA243698-04	-	120,806	120,806
		7R25GM141505-03	-	31,865	31,865
		75D30118C02646	-	189,925	189,925
		75D30122C14776	-	225,597	225,597
		75D30122C15411	-	61,063	61,063
		75D30122P13676	-	113,555	113,555
		75F40122C00019	-	452,139	452,139
		75NP1019D00021	-	15,100	15,100
		75N91019D00021	214,741	1,481,698	1,696,439
		75N91020F00001	-	130,317	130,317
		75N93019D00022	-	102,847	102,847
		75N93023F00001	-	23,580	23,580
		75N95020P00344	-	76,034	76,034
		75N98021D00018	-	432,848	432,848
		90REG0003-02-	-	18,758	18,758
		75N93021C00021	-	1,077,243	1,077,243
<i>Pass-Through from AbVacc, Inc.</i>		1231561-0-R	-	116,912	116,912
<i>Pass-Through from Alfred I. DuPont Hospital for Children of The Nemours</i>		14950	-	5,723	5,723
<i>Pass-Through from Alliance for Clinical Trials in Oncology</i>		59727	-	51,576	51,576
<i>Pass-Through from Alliance NCTN Foundation</i>		75A50120D00013	-	40,103	40,103
<i>Pass-Through from American Type Culture Collection</i>		HHSN26120080000			
<i>Pass-Through from Ann &amp; Robert H. Lurie Children's Hospital - Chicago</i>		1	-	(242)	(242)
<i>Pass-Through from Atox Bio, Ltd.</i>		HHSO1002014000			
		013C	-	2,787	2,787
<i>Pass-Through from Battelle Memorial Institute</i>		HHSN27220120000			
		3I	-	505	505
<i>Pass-Through from Battelle Memorial Institute</i>		HHSO1002017000			
		11I	-	291,578	291,578
<i>Pass-Through from Baylor College of Medicine</i>		HHSN26820160003			
		3I	-	2,124,799	2,124,799
<i>Pass-Through from BioCentric, Inc.</i>		75D30119C06667	-	1,050	1,050
<i>Pass-Through from Cerus Corporation</i>		CLI 00125	-	110,087	110,087
<i>Pass-Through from Children's Hospital of Philadelphia</i>		N02-CM-62212	-	2,998	2,998
<i>Pass-Through from City of Austin</i>		FA00000065AM3	-	17,373	17,373
<i>Pass-Through from College of American Pathologists</i>		BA PMWP #216	-	112,697	112,697
<i>Pass-Through from Council of State &amp; Territorial Epidemiologists</i>		M2103003/PO	-	9,490	9,490
<i>Pass-Through from Duke Clinical Research Institute</i>		HHSN-			
		275201000003I	-	4,959	4,959
<i>Pass-Through from Duke Clinical Research Institute</i>		HHSN-			
		275201800003I	-	929	929
<i>Pass-Through from Duke University</i>		A035153	-	1,173	1,173
<i>Pass-Through from Duke University</i>		HHSN-			
		275201800003I	-	15,996	15,996
<i>Pass-Through from Duke University</i>		HHSN-			
		2752018000031	-	22	22
<i>Pass-Through from Duke University</i>		303000988	-	178,368	178,368
<i>Pass-Through from Duke University</i>		303001129	-	155,760	155,760
<i>Pass-Through from Eastern Virginia Medical School</i>		S270141-24	-	(990)	(990)
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		19024Q	-	85,068	85,068
<i>Pass-Through from Foundation for Advancing Veterans' Health Research</i>		688-			
		D07021/20FED200			
		0031PS	-	162,986	162,986
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		FRED			
		HUTCHINSON			
		CANCER RE	-	240,241	240,241
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		HHSN27220160001			
		5C	-	(1,513)	(1,513)
<i>Pass-Through from Fresh Tri, Inc.</i>		75D30119C06604	-	5,200	5,200
<i>Pass-Through from George Mason University</i>		1OT2OD034479	-	86,489	86,489
<i>Pass-Through from GlucoSentient, Inc.</i>		UT AUS-			
		FA00000089	-	(203)	(203)
<i>Pass-Through from Indiana University</i>		8836-UTA; PO			
		0300638	-	24,468	24,468

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Infectious Disease Research Institute</i>		75N93019C00059	\$ -	\$ 10,091	\$ 10,091
<i>Pass-Through from Institute for Clinical Research, Inc.</i>		M57-SW-072-1101-3 TO6	-	(1,189)	(1,189)
<i>Pass-Through from Johns Hopkins University</i>		HR00112190130	-	194,416	194,416
<i>Pass-Through from Johns Hopkins University</i>		2005846631	-	56,071	56,071
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		HHSN2612015000031	-	346,719	346,719
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		HHSN2612015000031	-	(125,718)	(125,718)
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		HSN2612015000031	-	(8,689)	(8,689)
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		19X146F	-	6,129	6,129
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		22X121	-	49,787	49,787
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		60653	-	315,812	315,812
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		75N91019D00024	-	2,909,738	2,909,738
<i>Pass-Through from Lynntech, Inc.</i>		M2100701	-	3,524	3,524
<i>Pass-Through from Mapp Biopharmaceutical, Inc.</i>		W15QKN1691002	-	610,964	610,964
<i>Pass-Through from Mapp Biopharmaceutical, Inc.</i>		W911QY20C0099	-	434,383	434,383
<i>Pass-Through from Massachusetts General Hospital</i>		HDTRA122C0006	-	57,782	57,782
<i>Pass-Through from Massachusetts General Hospital</i>		1OT2OD032701-01	-	1,271	1,271
<i>Pass-Through from Mayo Clinic</i>		HHSN2612012000421	-	(30)	(30)
<i>Pass-Through from Mimetas US, Inc</i>		HHSN26120700015C	-	46,034	46,034
<i>Pass-Through from Mimetas US, Inc</i>		75N91019C00041	-	113,735	113,735
<i>Pass-Through from Netrias LLC</i>		5497771/ 51508	-	91,389	91,389
<i>Pass-Through from NeuralRad LLC</i>		20-004	-	56,447	56,447
<i>Pass-Through from New Mexico Institute of Mining and Technology</i>		NIH/NCI 417	-	(42,095)	(42,095)
<i>Pass-Through from New York University Grossman School of Medicine</i>		75D30119C06390	-	12,888	12,888
<i>Pass-Through from North American Association of Central Cancer Registries</i>		UTA21-000013-SITE U2017 6-NCE 2021-07-02 COA #0001	-	258,848	258,848
<i>Pass-Through from Northwestern University</i>		SP0071158	-	183,301	183,301
<i>Pass-Through from Northwestern University Medical School</i>		60062905 UTSW SP0040139	-	(2,485)	(2,485)
<i>Pass-Through from NovoMedix LLC</i>		60047651 UTSW	-	19,561	19,561
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		75N91020R00043	-	16,105	16,105
<i>Pass-Through from Oak Ridge Associated Universities</i>		HHSN26100039	-	7,444	7,444
<i>Pass-Through from Onestar National Service Commission</i>		607864	-	126,868	126,868
<i>Pass-Through from Pacific Northwest Laboratory</i>		M2102481	-	(144)	(144)
<i>Pass-Through from Pacific Northwest Laboratory</i>		494645 3	-	80,452	80,452
<i>Pass-Through from Physical Sciences, Inc.</i>		494645 3-MIGRATED	-	5	5
<i>Pass-Through from Q-Chem, Inc.</i>		HHSN261201400062R44GM133270-02A1	-	7,961	7,961
<i>Pass-Through from RTI International</i>		3-312-0217188-65701L	-	7,910	7,910
<i>Pass-Through from Social &amp; Scientific Systems, Inc.</i>		HHSN2612014000101	-	(9,735)	(9,735)
<i>Pass-Through from Stanford University</i>		5 U01NS110728-03	-	220,071	220,071
<i>Pass-Through from Syneos Health, LLC</i>		HHSO100201700014C	-	16,978	16,978
<i>Pass-Through from Tarrant County Public Health Department</i>		NH75IT000054	-	135,153	135,153
<i>Pass-Through from Tarrant County Public Health Department</i>		NH75OT000054	-	129,789	129,789
<i>Pass-Through from The American Geriatrics Society, Inc.</i>		1NH23IP922656-01-00	-	10,604	10,604
<i>Pass-Through from Tufts University</i>		00	-	9,693	9,693
<i>Pass-Through from University of Alabama - Birmingham</i>		104517-00001	-	61,423	61,423
<i>Pass-Through from University of Auckland</i>		000533486-SC0013724451 (PO EN0000087016)	-	16,757	16,757
<i>Pass-Through from University of California - Berkeley</i>		00010534;	-	81,628	81,628
<i>Pass-Through from University of California - Los Angeles</i>		PO#BB01413373	-	19,889	19,889
<i>Pass-Through from University of California - Los Angeles</i>		1638PLA026	-	147,623	147,623
<i>Pass-Through from University of California - San Francisco</i>		2000 G LE482	-	3,590	3,590
<i>Pass-Through from University of Georgia</i>		238447 /	-	34,544	34,544
<i>Pass-Through from University of Georgia</i>		1OT2HL156812-01	-	228,359	228,359
<i>Pass-Through from University of Massachusetts Medical School</i>		00002151- 3A	-	86,089	86,089
<i>Pass-Through from University of Michigan</i>		00002151- 4A	-	533,982	533,982
		OSP29546-02	-	86,089	86,089
		WA013488	-	86,089	86,089
		HHSN2682018000021	-	533,982	533,982

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from University of Mississippi Medical Center</i>		SP14255-SB04	\$ -	\$ 58	\$ 58
<i>Pass-Through from University of Mississippi Medical Center</i>		SP14543-SB04	-	101,612	101,612
<i>Pass-Through from University of Nebraska Medical Center</i>		35-0114-1003-001	-	301,622	301,622
<i>Pass-Through from University of Nebraska Medical Center</i>		75P00122R00007	-	473,084	473,084
<i>Pass-Through from University of New Mexico</i>		P30CA118100	-	7,280	7,280
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		75N92022D00001	-	605,445	605,445
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		75N93022C00024	-	51,432	51,432
<i>Pass-Through from University of Pittsburgh</i>		AWD00002588	-	(3,260)	(3,260)
<i>Pass-Through from University of Pittsburgh</i>		FY2022-18618-	-	13,977	13,977
<i>Pass-Through from Veloxai LLC</i>		FLW202209-0044	-	101,233	101,233
<i>Pass-Through from William Marsh Rice University</i>		1U01CA258512-01	-	76,092	76,092
		HHSN27220170004			
COVID-19 - U.S. Department of Health and Human Services		01	-	1,870,048	1,870,048
COVID-19 - U.S. Department of Health and Human Services		211PA2116184	-	(4,044)	(4,044)
COVID-19 - U.S. Department of Health and Human Services		75D30121C11195	-	111,977	111,977
COVID-19 - U.S. Department of Health and Human Services		75D30121P11173	-	70,516	70,516
COVID-19 - U.S. Department of Health and Human Services		75D30122C14642	-	139,048	139,048
<i>Pass-Through from Duke Clinical Research Institute</i>		7	-	1,008	1,008
		SA-D401-			
		02/HHSO10020140			
<i>Pass-Through from Duke University</i>		00021	-	30,542	30,542
<i>Pass-Through from Duke University</i>		261574	-	22,439	22,439
		AHUJA-			
		FAVHR/IAA:AA120			
<i>Pass-Through from Foundation for Advancing Veterans' Health Research</i>		0420	-	69,538	69,538
<i>Pass-Through from Institute for Clinical Research, Inc.</i>		M57-SW-072-1101-			
		3 TO10	-	390,374	390,374
<i>Pass-Through from Institute for Clinical Research, Inc.</i>		M57-SW-072-1101-			
		3 TO9	-	304,702	304,702
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		COVID-20-CTA-			
		DM0033	-	330,726	330,726
		21CTA-			
		DM0036/75N91019			
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		D000	-	231	231
<i>Pass-Through from PPD Investigator Services LLC</i>		ACTIV-2/A5401	-	64,722	64,722
		ACTIV-2/A5401			
<i>Pass-Through from PPD Investigator Services LLC</i>		BR11-198	-	5,316	5,316
		ACTIV-2/5401			
<i>Pass-Through from PPD Investigator Services LLC</i>		BMS986414/13	-	3,363	3,363
		HHSN27220170007			
<i>Pass-Through from PPD Investigator Services LLC</i>		8C	-	(293)	(293)
<i>Pass-Through from PPD Investigator Services LLC</i>		SAB-185	-	31,965	31,965
		COVID DATA			
<i>Pass-Through from Rainmakers Strategic Solutions, LLC</i>		STUDY	-	92,151	92,151
<i>Pass-Through from St. Jude Children's Research Hospital</i>		75N93021C00016	-	33,316	33,316
<i>Pass-Through from University of Alabama - Birmingham</i>		000529609-002	-	5,918	5,918
<i>Pass-Through from University of California - San Francisco</i>		12727SC	-	3,590	3,590
<i>Pass-Through from University of Chicago</i>		75N92020D00021	-	35,299	35,299
<i>Pass-Through from University of Georgia</i>		00002536	-	58,810	58,810
<i>Pass-Through from University of Washington</i>		BPO# 52459	-	197,344	197,344
<i>Pass-Through from University of Washington</i>		UWSC12373	-	213,808	213,808
<i>Pass-Through from Wayne State University</i>		WSU22026	-	114,387	114,387
Total - ALN 93.XXX			890,679	23,472,442	24,363,121
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048		-	62,317	62,317
<i>Pass-Through from The Wistar Institute</i>		M2101014	-	26,471	26,471
Total - ALN 93.048			-	88,788	88,788
Training in General, Pediatric, and Public Health Dentistry	93.059		-	382,272	382,272
Sexual Risk Avoidance Education	93.060		21,699	367,826	389,525
Innovations in Applied Public Health Research	93.061				
		NIH-			
		573/1R43CK00057			
<i>Pass-Through from Lynntech, Inc.</i>		3-01-0	-	(154)	(154)
		K00015890/5R01T			
<i>Pass-Through from University of Michigan</i>		S000289	-	(30,577)	(30,577)
Total - ALN 93.061			-	(30,731)	(30,731)

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Global AIDS	93.067				
<i>Pass-Through from Cardno</i>		U2GGH001531	\$ -	\$ (3,189)	(3,189)
<i>Pass-Through from Jhpiego Corporation</i>		1 NU2GGH002370-01-00	-	35,661	35,661
Total - ALN 93.067			-	32,472	32,472
Chronic Diseases: Research, Control, and Prevention	93.068				
<i>Pass-Through from Heliowave Technologies, LLC</i>		M2302074	-	14,661	14,661
Public Health Emergency Preparedness	93.069				
			-	206,396	206,396
Environmental Public Health and Emergency Response	93.070				
<i>Pass-Through from City of New Orleans</i>		K21-1249	-	5,553	5,553
<i>Pass-Through from University of Iowa</i>		S01265-01	-	80,788	80,788
Total - ALN 93.070			-	86,341	86,341
Lifespan Respite Care Program	93.072				
			-	13,051	13,051
Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073		21,980	-	21,980
Family Smoking Prevention and Tobacco Control Act Regulatory Research	93.077		106,450	523,387	629,837
<i>Pass-Through from Yale University</i>		CON-80003727	-	132,865	132,865
Total - ALN 93.077			106,450	656,252	762,702
Prevention of Disease, Disability, and Death by Infectious Diseases	93.084		21,224	(44,556)	(23,332)
<i>Pass-Through from Georgia Department of Public Health</i>		1 NU50CK000626-01-00	-	20,625	20,625
<i>Pass-Through from San Diego State University Research Foundation</i>		D9377-02 SA910	-	17,558	17,558
<i>Pass-Through from University of California - San Francisco</i>		A0 5A775A	-	32,311	32,311
<i>Pass-Through from University of Iowa</i>		12401SC	-	14,237	14,237
Total - ALN 93.084			21,224	40,175	61,399
Healthy Marriage Promotion and Responsible Fatherhood Grants	93.086		57,636	862,638	920,274
<i>Pass-Through from BCFS Health and Human Services</i>		PIEL-BCFS HHS READY	-	198,687	198,687
<i>Pass-Through from The Parenting Center</i>		UTA21-000045 1-	-	46,866	46,866
<i>Pass-Through from The Parenting Center</i>		MIGRATED	-	1,960	1,960
<i>Pass-Through from The Parenting Center</i>		UTA21-000050 1	-	-	-
		UTA21-000050 2	-	154,703	154,703
Total - ALN 93.086			57,636	1,264,854	1,322,490
Advancing System Improvements for Key Issues in Women's Health	93.088		3,217	367,554	370,771
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092		312,597	385,583	698,180
<i>Pass-Through from The Parenting Center</i>		FA00000459 (YEAR 1)	-	29,273	29,273
<i>Pass-Through from The Parenting Center</i>		FA00000459 (YEAR 2)	-	68,509	68,509
Total - ALN 93.092			312,597	483,365	795,962
Food and Drug Administration Research	93.103		152,351	5,429,223	5,581,574
<i>Pass-Through from Baylor College of Medicine</i>		P50FD006428	-	(1,831)	(1,831)
<i>Pass-Through from Baylor College of Medicine</i>		7000000758	-	42,837	42,837
<i>Pass-Through from Baylor College of Medicine</i>		7000000762	-	403,453	403,453
		315610	-	-	-
<i>Pass-Through from Cincinnati Children's Hospital Medical Center</i>		5R01FD007275-02	-	1,351	1,351
<i>Pass-Through from Massachusetts General Hospital</i>		5R01FD00728702	-	30,222	30,222
<i>Pass-Through from National Institute for Pharmaceutical Technology and Education (NIPTE)</i>		NIPTE-U01-TX-2020-001	-	(1)	(1)
<i>Pass-Through from Seattle Children's Hospital</i>		12672	-	14,123	14,123
<i>Pass-Through from University of Michigan</i>		K00015592	-	45,325	45,325
COVID-19 - Food and Drug Administration Research		1R43GH002390010	-	-	-
<i>Pass-Through from Larix Bioscience LLC</i>		0	-	31,622	31,622
<i>Pass-Through from The Queen's Medical Center</i>		1075279	-	64,169	64,169

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Total - ALN 93.103			\$ 152,351	\$ 6,060,493	\$ 6,212,844
Area Health Education Centers	93.107		19,528	-	19,528
Maternal and Child Health Federal Consolidated Programs	93.110		-	734,235	734,235
<i>Pass-Through from Baylor College of Medicine</i>		1T71MC45698-01-00	-	35,318	35,318
		7000001635/P700000060	-	18,131	18,131
<i>Pass-Through from Baylor College of Medicine</i>		7000001732	-	14,864	14,864
<i>Pass-Through from Baylor College of Medicine</i>		4500004304 006	-	19,135	19,135
<i>Pass-Through from Boston University</i>		HHT 2022	-	20,177	20,177
<i>Pass-Through from HHT Foundation International, Inc.</i>		UG4MC27861	-	79,520	79,520
<i>Pass-Through from Organization of Teratology Informations</i>		UA6MC31101	-	7,485	7,485
<i>Pass-Through from University of Colorado</i>		1R40MC41747-0100 R4041747	-	25,327	25,327
<i>Pass-Through from University of Miami</i>		UTAUS-FA00000335	48,783	7,588	56,371
<i>Pass-Through from University Hospitals Cleveland Medical Center</i>		UTAUS-FA00000335- 1	102,624	324,933	427,557
Total - ALN 93.110			151,407	1,286,713	1,438,120
Environmental Health	93.113		1,576,095	10,052,945	11,629,040
<i>Pass-Through from Baylor College of Medicine</i>		P30ES030285	-	83,898	83,898
<i>Pass-Through from Baylor College of Medicine</i>		P700000298	-	74,620	74,620
<i>Pass-Through from Baylor College of Medicine</i>		P700000376	-	228,655	228,655
<i>Pass-Through from Baylor College of Medicine</i>		5P30ES03028505	-	411,735	411,735
<i>Pass-Through from Baylor College of Medicine</i>		5R01ES028842-06	-	62,338	62,338
<i>Pass-Through from Bondwell Technologies LP</i>		M2200704	-	223,909	223,909
<i>Pass-Through from Columbia University</i>		1(GG017470-01)	-	-	-
<i>Pass-Through from Columbia University</i>		PO#G15194	-	170	170
<i>Pass-Through from Columbia University</i>		142883	-	17,974	17,974
<i>Pass-Through from George Washington University</i>		18-M68 / PO#	-	-	-
<i>Pass-Through from Georgia Institute of Technology</i>		1000226954	-	42,319	42,319
<i>Pass-Through from Georgia State University</i>		AWD-003771-G1	-	183,212	183,212
<i>Pass-Through from Georgia State University</i>		SP00015377-02	-	46,914	46,914
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		0255-D061-4609 1	-	-	-
<i>Pass-Through from Johns Hopkins University</i>		(W/EXT)	-	11	11
<i>Pass-Through from Johns Hopkins University</i>		2004543420 4	-	4,753	4,753
<i>Pass-Through from Johns Hopkins University</i>		2005371031 1	-	47,574	47,574
<i>Pass-Through from Johns Hopkins University</i>		2005683384	-	24,949	24,949
<i>Pass-Through from Michigan State University</i>		RC111364A	-	19,963	19,963
<i>Pass-Through from Nighthawk Biosciences, Inc.</i>		M2302520	-	46	46
<i>Pass-Through from The Roskamp Institute, Inc.</i>		RI 2114	-	12,858	12,858
<i>Pass-Through from University of Iowa</i>		S00430-01/R01ES029035-01A	-	105,770	105,770
<i>Pass-Through from Wayne State University</i>		WSU2130	-	10,901	10,901
Total - ALN 93.113			1,576,095	11,655,514	13,231,609
Oral Diseases and Disorders Research	93.121		2,216,725	19,471,523	21,688,248
<i>Pass-Through from Indiana University</i>		271100	-	25,094	25,094
<i>Pass-Through from Indiana University</i>		9613-UT/5UG3DE030087-02	-	12,038	12,038
<i>Pass-Through from Kitware, Inc.</i>		K003248-00-S01/2R44DE0275	-	154,715	154,715
<i>Pass-Through from New York University</i>		F2277-02	-	15,470	15,470
<i>Pass-Through from New York University</i>		5R01DE031319-02	-	43,182	43,182
<i>Pass-Through from New York University Grossman School of Medicine</i>		1 R01 DE032501-01	-	95,271	95,271
<i>Pass-Through from The Charlotte-Mecklenburg Hospital Authority dba Carolinas HealthCare</i>		5U01DE022939-07	-	1,839	1,839
<i>Pass-Through from University of Alabama - Birmingham</i>		UG3DE030090	-	70,417	70,417
<i>Pass-Through from University of Alabama - Birmingham</i>		000521323-001/1U19DE02871	-	437,506	437,506
<i>Pass-Through from University of Alabama - Birmingham</i>		000533501-SC001/1UG3DE030	-	-	-
<i>Pass-Through from University of Alabama - Birmingham</i>		0	-	3,785	3,785
<i>Pass-Through from University of Florida</i>		00002870	-	3,692	3,692
<i>Pass-Through from University of Florida</i>		00003269	-	20,240	20,240

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from University of Maryland - Baltimore</i>		3001286/1R35DE0 30045-01	\$ -	\$ (25,689)	\$ (25,689)
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		1U01DE029754-01	-	38,964	38,964
<i>Pass-Through from University of Pittsburgh</i>		AWD00006226 (138193-2)	-	104,984	104,984
<i>Pass-Through from University of Pittsburgh</i>		R01DE030657	-	100,304	100,304
<i>Pass-Through from University of Pittsburgh</i>		1R03DE032160-01	-	11,351	11,351
<i>Pass-Through from University of Pittsburgh</i>		7R56DE028302-02	-	63,279	63,279
<i>Pass-Through from University of Southern California</i>		SCON-00002327	-	15,333	15,333
<i>Pass-Through from University of Utah</i>		5R01DE023414-05	-	(63)	(63)
<i>Pass-Through from University of Washington</i>		1R01DE031470-01	-	2,594	2,594
<i>Pass-Through from Virginia Commonwealth University</i>		FP00016691-	-	64,370	64,370
<i>Pass-Through from Virginia Commonwealth University</i>		FP00017310-	-	42,398	42,398
<i>Pass-Through from William Marsh Rice University</i>		R01DE021798	-	70,413	70,413
<i>Pass-Through from William Marsh Rice University</i>		R01DE029590	-	53,239	53,239
<i>Pass-Through from William Marsh Rice University</i>		R21DE030532	-	9,786	9,786
<i>Pass-Through from William Marsh Rice University</i>		X03065586	-	123,643	123,643
<i>Pass-Through from William Marsh Rice University</i>		1R01DE029590-01	-	169,360	169,360
<i>Pass-Through from William Marsh Rice University</i>		1R21DE030532-01	-	12,310	12,310
<i>Pass-Through from Yale University</i>		CON-80004364	-	31,311	31,311
<i>Pass-Through from Yale University</i>		CON-80004403	-	10,268	10,268
Total - ALN 93.121			2,216,725	21,252,927	23,469,652
Emergency Medical Services for Children	93.127		1,453,683	1,221,419	2,675,102
<i>Pass-Through from Seattle Children's Hospital</i>		12669	-	189	189
<i>Pass-Through from Seattle Children's Hospital</i>		13004	-	150,909	150,909
<i>Pass-Through from State University of New York at Buffalo</i>		U03MC331540100	-	14,202	14,202
Total - ALN 93.127			1,453,683	1,386,719	2,840,402
Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices	93.130				
<i>Pass-Through from Oregon Health Sciences University</i>		23-783114	-	51,224	51,224
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135		179,164	495,849	675,013
<i>Pass-Through from University of Arizona</i>		5U48DP006413-04- 00	-	459,017	459,017
<i>Pass-Through from University of Washington</i>		UWSC11488 AMND2	-	6,850	6,850
COVID-19 - Centers for Research and Demonstration for Health Promotion and Disease Prevention			-	82,144	82,144
Total - ALN 93.135			179,164	1,043,860	1,223,024
Injury Prevention and Control Research and State and Community Based Programs	93.136		225,717	38,307	264,024
<i>Pass-Through from Baylor College of Medicine</i>		5R01CE003247-02- 00	-	(2,077)	(2,077)
<i>Pass-Through from Baylor College of Medicine</i>		6U01CE003504-01- 01	-	46,851	46,851
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		CE-1904	-	303,030	303,030
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		UTA19-001267- (PO#P24115)	-	12,168	12,168
<i>Pass-Through from National Opinion Research Center</i>		1R01CE003108010 0	-	65,708	65,708
<i>Pass-Through from University of Michigan</i>		K00018591	-	26,669	26,669
Total - ALN 93.136			225,717	490,656	716,373
Community Programs to Improve Minority Health Grant Program	93.137		119,574	252,259	371,833
<i>Pass-Through from City of San Antonio</i>		SOSA- ADVANCING HEALT	-	729,372	729,372
<i>Pass-Through from Community Information Now</i>		5CPIMP211302-02- 00	-	171,963	171,963
<i>Pass-Through from Texas Health Resources Inc.</i>		150503	-	3,761	3,761
<i>Pass-Through from University of Washington</i>		UWSC12947; BPO 58297	-	2,636	2,636
Total - ALN 93.137			119,574	1,159,991	1,279,565



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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
NIEHS Hazardous Waste Worker Health and Safety Training	93.142		\$ 156,778	\$ 447,311	\$ 604,089
COVID-19 - NIEHS Hazardous Waste Worker Health and Safety Training			-	218,361	218,361
Total - ALN 93.142			156,778	665,672	822,450
NIEHS Superfund Hazardous Substances_Basic Research and Education	93.143		318,465	1,797,257	2,115,722
Pass-Through from Baylor College of Medicine		5P42ES02772504	-	133,433	133,433
Pass-Through from Florida State University		R000002797	-	161,977	161,977
Pass-Through from Radiant Creative Group, LLC		R44ES030580	-	50,937	50,937
Total - ALN 93.143			318,465	2,143,604	2,462,069
HIV-Related Training and Technical Assistance	93.145		-	287,692	287,692
Pass-Through from University of Illinois		6U1OHA32109-05-02	-	14,366	14,366
Pass-Through from University of Illinois - Chicago		19461	-	9,935	9,935
Pass-Through from University of New Mexico Health Science Center		6U1OHA33225040	-	241,728	241,728
Total - ALN 93.145			-	553,721	553,721
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153		200,905	715,421	916,326
Rural Health Research Centers	93.155		-	1,751,450	1,751,450
Pass-Through from National Rural Health Association		U16RH03702	-	3,795	3,795
Pass-Through from National Rural Health Association		U16RH037021602	-	68,688	68,688
Total - ALN 93.155			-	1,823,933	1,823,933
Centers of Excellence	93.157		-	491,214	491,214
Human Genome Research	93.172		1,200,104	3,312,196	4,512,300
Pass-Through from Baylor College of Medicine		5U01HG006485-07	-	101	101
Pass-Through from Baylor College of Medicine		5U01HG011758-03700000598/U01H	-	159,158	159,158
Pass-Through from Baylor College of Medicine		G006485-05	-	360	360
Pass-Through from Jackson Laboratory		5U24HG007497-07	-	88,994	88,994
Pass-Through from Johns Hopkins University		M1903604	-	31,710	31,710
Pass-Through from Mayo Clinic		TEX-284025-01; PO#68061739/ PO#68821447	-	79,908	79,908
Pass-Through from Penn State Hershey College of Medicine		UTXSWHG011035	-	20,774	20,774
Pass-Through from Rutgers, The State University of New Jersey		5R01HG010297-04	-	20,592	20,592
Pass-Through from Stanford University		62984293-104913	-	153,936	153,936
Pass-Through from SyntaxisBio Inc.		R41HG012884	-	200,231	200,231
Pass-Through from University of California - San Diego		3RM1HG011558-02S1	-	34,719	34,719
Pass-Through from University of California - Santa Barbara		KK2240	-	154,871	154,871
Pass-Through from University of Michigan		5R01HG010883	-	56,018	56,018
Pass-Through from University of Pittsburgh		5U01HG012041-02	-	347,890	347,890
Pass-Through from Vanderbilt University Medical Center		RM1HG009034	-	29,789	29,789
Pass-Through from William Marsh Rice University		1R56HG012206-01	-	39,130	39,130
Total - ALN 93.172			1,200,104	4,730,377	5,930,481
Research Related to Deafness and Communication Disorders	93.173		2,259,784	7,480,758	9,740,542
Pass-Through from Baylor College of Medicine		7000001868	-	23,837	23,837
Pass-Through from Blackrock Microsystems LLC		R44DC018261	-	79,400	79,400
Pass-Through from Creighton University		KAUR-UTSA-01	-	10,872	10,872
Pass-Through from Duke University		1R56DC020267	-	2,036	2,036
Pass-Through from Georgia State University		SP00015353-03	-	17,248	17,248
Pass-Through from Northwestern University		60062183 UTA	-	59,460	59,460
Pass-Through from The Ohio State University		GR122061/SPC-1000004582	-	76,024	76,024
Pass-Through from University of Connecticut		PO# 169389354;	-	75,680	75,680
Pass-Through from University of Michigan		KFS# 5678390	-	13,577	13,577
Pass-Through from University of North Carolina - Chapel Hill		BHAT-UM/NIH	-	39,108	39,108
Pass-Through from University of Pennsylvania		5120746	-	15,651	15,651
Pass-Through from University of Utah		10064940	-	682	682
Pass-Through from University of Wisconsin		10041913-035	-	867K285- 5 NCE	39,634

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Vanderbilt University</i>		UNIV61178			
<i>Pass-Through from Vanderbilt University</i>		PO#P20027003	\$ -	\$ 19,850	\$ 19,850
		VUMC107858	-	58,518	58,518
Total - ALN 93.173			2,259,784	8,012,335	10,272,119
Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects	93.185		408,182	349,294	757,476
Graduate Psychology Education	93.191		-	695,693	695,693
Telehealth Programs	93.211		-	1,198,117	1,198,117
Research and Training in Complementary and Integrative Health	93.213		242,718	1,931,902	2,174,620
<i>Pass-Through from Case Western Reserve University</i>		3R61AT010806-01S1	-	31,034	31,034
<i>Pass-Through from Duquesne University</i>		R15AT008060	-	(357)	(357)
		2019A005866			
<i>Pass-Through from Massachusetts General Hospital</i>		(CSA)-NCE	-	31,647	31,647
<i>Pass-Through from Massachusetts General Hospital</i>		236636- #2	-	17,716	17,716
<i>Pass-Through from New York University</i>		4UG3AT009844-04	-	7,790	7,790
<i>Pass-Through from Northwestern University</i>		60047299 UTA	-	35,043	35,043
<i>Pass-Through from University of Colorado</i>		1R01AT009366-01	-	47	47
<i>Pass-Through from University of Miami</i>		PA-20-195	-	17,044	17,044
<i>Pass-Through from University of Minnesota</i>		1U54AT012307 (CK SETUP)	-	5,317	5,317
<i>Pass-Through from University of Minnesota</i>		2R01AT009457-05A1	-	11,503	11,503
<i>Pass-Through from University of Utah</i>		10058141-02	-	7,886	7,886
<i>Pass-Through from University of Wisconsin - Madison</i>		R21AA029144	-	46,230	46,230
Total - ALN 93.213			242,718	2,142,802	2,385,520
Family Planning Services	93.217				
<i>Pass-Through from Every Body Texas</i>		FPHPA 006521-01-01	-	50,592	50,592
Research on Healthcare Costs, Quality and Outcomes	93.226		876,900	3,008,961	3,885,861
<i>Pass-Through from Baylor College of Medicine</i>		1R18HS029347-01	-	18,273	18,273
<i>Pass-Through from Baylor College of Medicine</i>		5R01HS026896-04	-	66,028	66,028
<i>Pass-Through from Baylor College of Medicine</i>		5R01HS028595-02	-	29,165	29,165
<i>Pass-Through from Baylor College of Medicine</i>		5R18HS028776-02	-	24,536	24,536
<i>Pass-Through from Beth Israel Deaconess Medical Center</i>		5R01HS027367-03	-	1,447	1,447
<i>Pass-Through from Nationwide Children's Hospital</i>		710080-0723-00	-	984	984
<i>Pass-Through from Society for Academic Emergency Medicine</i>		SAEM 2022	-	3,986	3,986
<i>Pass-Through from University of Iowa</i>		1R18HS028778-01A1	-	3,167	3,167
<i>Pass-Through from University of Michigan</i>		5R01HS027846-03	-	191,088	191,088
Total - ALN 93.226			876,900	3,347,635	4,224,535
National Center on Sleep Disorders Research	93.233		427,100	841,028	1,268,128
<i>Pass-Through from Children's Hospital of Philadelphia</i>		3210920620	-	12,555	12,555
<i>Pass-Through from Johns Hopkins University School of Medicine</i>		2005344897	-	39,300	39,300
<i>Pass-Through from Johns Hopkins University School of Medicine</i>		2005917577	-	6,674	6,674
<i>Pass-Through from Ohio State University Research Foundation</i>		5UH3HL140144-03	-	20,756	20,756
<i>Pass-Through from Oregon Health and Science University</i>		1021452-UTSWMC 584785	-	69,155	69,155
<i>Pass-Through from University of Pennsylvania</i>		/PO#4797029	-	33,221	33,221
<i>Pass-Through from Wayne State University</i>		1U01HL150551-01 REVISED	-	29,170	29,170
<i>Pass-Through from Wayne State University</i>		5R01HL146059-04	-	38,842	38,842
Total - ALN 93.233			427,100	1,090,701	1,517,801
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235				
<i>Pass-Through from Change Happens</i>		000182570	-	38,723	38,723
Grants to States to Support Oral Health Workforce Activities	93.236		-	429,829	429,829
Mental Health Research Grants	93.242		6,023,212	37,984,233	44,007,445

**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Albert Einstein College of Medicine</i>		311804	\$	214,409	\$ 214,409
<i>Pass-Through from Baylor College of Medicine</i>		PO# 7000001618	-	20,823	20,823
<i>Pass-Through from Baylor College of Medicine</i>		R01MH115793	-	9,205	9,205
<i>Pass-Through from Baylor College of Medicine</i>		5R01MH11579305	-	26,217	26,217
<i>Pass-Through from Baylor College of Medicine</i>		5R01MH124848-02	-	19,328	19,328
<i>Pass-Through from Baylor College of Medicine</i>		5R34MH122294 -	-	17,001	17,001
<i>Pass-Through from Baylor College of Medicine</i>		7000001456	-	34,142	34,142
<i>Pass-Through from Baylor College of Medicine</i>		7000001526	-	51,069	51,069
<i>Pass-Through from Baylor College of Medicine</i>		7000001800	-	18,609	18,609
<i>Pass-Through from Boston University</i>		1R01MH122367	-	87,385	87,385
<i>Pass-Through from Brown University</i>		5R01MH110449-05	-	11,002	11,002
<i>Pass-Through from Centre for Addiction and Mental Health</i>		17-248	-	508,283	508,283
<i>Pass-Through from Colliga Apps Corp</i>		M2200062	-	83,736	83,736
<i>Pass-Through from Colliga Apps Corp</i>		1	-	57,709	57,709
<i>Pass-Through from Columbia University</i>		2(GG017014-01)	-	34,428	34,428
<i>Pass-Through from Duke Clinical Research Institute</i>		512204	-	31,593	31,593
		AWD-102917-G1			
<i>Pass-Through from Georgia Institute of Technology</i>		PO-5040629	-	76,347	76,347
<i>Pass-Through from Harvard University</i>		136057-5116091	-	183,523	183,523
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		0255-C511-4609	-	11,851	11,851
		1R01MH126970-01A1	-	112,710	112,710
<i>Pass-Through from Indiana University</i>		JHU 2005197003	-	8,700	8,700
<i>Pass-Through from Johns Hopkins University</i>		2005788312	-	39,638	39,638
<i>Pass-Through from Johns Hopkins University</i>		544844-78001	-	36,188	36,188
<i>Pass-Through from Lehigh University</i>		UNI-275076-02	-	66,107	66,107
<i>Pass-Through from Mayo Clinic</i>		UOT-231778-04	-	(4,863)	(4,863)
<i>Pass-Through from Mayo Clinic</i>		60052946 TAM	-	19,103	19,103
<i>Pass-Through from Northwestern University</i>		WIS0001-			
<i>Pass-Through from Palo Alto Veterans Institute for Research</i>		04/R01MH1065	-	4,529	4,529
<i>Pass-Through from Regents of the University of California - UCLA</i>		5R25MH087222-13	-	9,819	9,819
<i>Pass-Through from Research Foundation for the State University of New York</i>		2-84310	-	46,349	46,349
		158822-CREDIT			
<i>Pass-Through from Research Foundation for Mental Hygiene</i>		AUTH	-	24,346	24,346
<i>Pass-Through from Rutgers, The State University of New Jersey</i>		1132	-	(33,716)	(33,716)
<i>Pass-Through from Stanford University</i>		62370597-164185	-	6,979	6,979
		R1256585 AND			
<i>Pass-Through from State University of New York at Buffalo</i>		R1313780	-	122,513	122,513
		PO			
		53694/R21MH1141			
<i>Pass-Through from Texas Biomedical Research Institute</i>		54	-	1,889	1,889
		GR122042 / SPC-			
<i>Pass-Through from The Ohio State University</i>		1000004736	-	(310)	(310)
<i>Pass-Through from University of California - San Diego</i>		KR 704978	-	47,297	47,297
<i>Pass-Through from University of California - San Diego</i>		KR 705560	-	104,105	104,105
<i>Pass-Through from University of California - San Diego</i>		R01MH116902	-	248,757	248,757
<i>Pass-Through from University of California - San Diego</i>		5R24MH12916602	-	197,326	197,326
<i>Pass-Through from University of California - San Francisco</i>		5P30MH062246-22	-	69,821	69,821
<i>Pass-Through from University of Cincinnati</i>		UC2023	-	99,681	99,681
		1561091;			
<i>Pass-Through from University of Colorado - Boulder</i>		1001566050	-	163,136	163,136
		1562909-PO#			
<i>Pass-Through from University of Colorado - Boulder</i>		1001780926	-	40,981	40,981
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		110043-19045	-	89,720	89,720
		OSP 90-UTX			
		AUSTIN; PO			
<i>Pass-Through from University of Massachusetts - Amherst</i>		WA01175424	-	48,983	48,983
<i>Pass-Through from University of Massachusetts - Lowell</i>		5R01MH125027-03	-	42,961	42,961
		3R01MH125727-03S1	-	43,254	43,254
<i>Pass-Through from University of Miami</i>		SP14313-SU1	-	13,758	13,758
<i>Pass-Through from University of Mississippi Medical Center</i>		3RKM3	-	13,677	13,677
<i>Pass-Through from University of New Mexico</i>		SCON-00003035	-	74,548	74,548
<i>Pass-Through from University of Southern California</i>		10061298-01-UTA;			
<i>Pass-Through from University of Utah</i>		PO# U000375251	-	189,587	189,587
		34337 00000209;			
<i>Pass-Through from University of Vermont</i>		PO#201595	-	30,182	30,182
<i>Pass-Through from Vulintus, LLC</i>		R44MH119734	-	17,655	17,655
COVID-19 - Mental Health Research Grants			-	1,020,499	1,020,499
		62804925-			
		217258/1RF1MH12			
<i>Pass-Through from Stanford University</i>		8	-	128,808	128,808

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Total - ALN 93.242			\$ 6,023,212	\$ 42,625,610	\$ 48,648,822
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		315,654	1,649,334	1,964,988
<i>Pass-Through from Aliviane, Inc.</i>		1H79TI083624-01	-	1,334	1,334
<i>Pass-Through from American Academy of Addiction Psychiatry</i>		MFG-2021-2/MFG-2022-2	-	(2,733)	(2,733)
<i>Pass-Through from Augusta University</i>		1H79SM084946-01	-	19,126	19,126
<i>Pass-Through from City of Houston Health and Human Services</i>		BRAY-FRONTLINES-PREA	-	40,362	40,362
<i>Pass-Through from City of Houston Health and Human Services</i>		4600015745 2019-0806	-	3,225	3,225
<i>Pass-Through from Harris Center For Mental Health and IDD</i>		7768	-	82,054	82,054
<i>Pass-Through from Policy Research, Inc.</i>		5H79SM083003-03	-	24,885	24,885
<i>Pass-Through from The Montrose Center</i>		H79TI082483	-	122,703	122,703
Total - ALN 93.243			315,654	1,940,290	2,255,944
Advanced Nursing Education Workforce Grant Program	93.247		-	622,609	622,609
Geriatric Academic Career Awards Department of Health and Human Services	93.250		-	68,715	68,715
Occupational Safety and Health Program	93.262		272,031	2,922,725	3,194,756
<i>Pass-Through from Colorado State University</i>		G-10401-01	-	22,799	22,799
<i>Pass-Through from Colorado State University</i>		G-10407-01	10,028	177,735	187,763
<i>Pass-Through from Colorado State University Training</i>		5U54OH008085-17	-	(14,482)	(14,482)
<i>Pass-Through from Instadiagnostics, Inc.</i>		0925-0001	-	12,779	12,779
<i>Pass-Through from Stony Brook University</i>		UTSWMC003	-	10,347	10,347
		88175/2/1161494	-	51	51
Total - ALN 93.262			282,059	3,131,954	3,414,013
Health Systems Strengthening and HIV/AIDS Prevention, Care and Treatment under the President's Emergency Plan for AIDS Relief	93.266		-	88,168	88,168
COVID-19 - Immunization Cooperative Agreements	93.268		-	171,051	171,051
Alcohol Research Programs	93.273		525,999	15,777,088	16,303,087
<i>Pass-Through from Boston University</i>		5R01AA028263-03	-	58,431	58,431
<i>Pass-Through from Brown University</i>		00001308	-	21,278	21,278
<i>Pass-Through from Indiana University</i>		8765 PO0261973	-	138,203	138,203
<i>Pass-Through from Louisiana State University Health Sciences Center - New Orleans</i>		22-21-335	-	38,046	38,046
<i>Pass-Through from Louisiana State University Health Sciences Center - New Orleans</i>		22-22-004	-	28,685	28,685
<i>Pass-Through from Loyola Marymount University</i>		19-022-S1	-	220,482	220,482
<i>Pass-Through from Milo Sensors, Inc.</i>		2832/2R44AA0261	-	2	2
<i>Pass-Through from New York University</i>		2	-	16,549	16,549
<i>Pass-Through from University of Arkansas for Medical Sciences</i>		5U01AA030187-02	-	5,901	5,901
<i>Pass-Through from University of California - San Diego</i>		55197/2R01AA012	-	-	-
<i>Pass-Through from University of California - San Diego</i>		207-17A1	-	138,094	138,094
<i>Pass-Through from University of California - San Diego</i>		705837	-	128,844	128,844
<i>Pass-Through from University of Kentucky</i>		705854	-	52,439	52,439
<i>Pass-Through from University of Nebraska</i>		R01AA028246	-	289,651	289,651
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		24-1714-0251-002	-	9,926	9,926
<i>Pass-Through from University of Southern California</i>		5121121	-	147,029	147,029
<i>Pass-Through from University of Utah</i>		132376479	-	84,831	84,831
<i>Pass-Through from Washington State University</i>		10058926-02-UTEP	-	11,522	11,522
<i>Pass-Through from Washington State University</i>		130996	-	5,418	5,418
<i>Pass-Through from Washington State University</i>		130996-133253	-	13,704	13,704
<i>Pass-Through from Washington State University</i>		G004097/1R21AA0	-	-	-
<i>Pass-Through from Wayne State University</i>		270	-	135	135
<i>Pass-Through from Wayne State University</i>		WSU22051	-	334,948	334,948
<i>Pass-Through from Wayne State University</i>		5R01AA028053-04	-	34,958	34,958
Total - ALN 93.273			525,999	17,556,162	18,082,161
Drug Abuse and Addiction Research Programs	93.279		10,902,711	33,160,005	44,062,716
<i>Pass-Through from Accel Diagnostics, LLC</i>		M2200444	-	11,436	11,436
<i>Pass-Through from Albert Einstein College of Medicine</i>		1RM1DA055437-01	-	46,325	46,325

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Allegheny Singer Research Institute</i>		R21DA050565 1R42DA050365-	\$ -	1,297	\$ 1,297
<i>Pass-Through from ALTALITY, Inc.</i>		01A1 1001194-01; PO#	-	218,611	218,611
<i>Pass-Through from Baylor University</i>		ORD0035064 BIOMEDICAL/9R4	-	120,657	120,657
<i>Pass-Through from Biomedical Development Corporation</i>		2DA054881-0	-	165,849	165,849
<i>Pass-Through from Cassava Sciences, Inc</i>		UTA21-000393	-	(9,720)	(9,720)
<i>Pass-Through from Emory University</i>		A389405	-	(4,499)	(4,499)
<i>Pass-Through from Fordham University</i>		FORD0080-30290	-	10,940	10,940
<i>Pass-Through from GenomeDesigns Laboratory, LLC</i>		2U44DA044885-02	-	(54,349)	(54,349)
<i>Pass-Through from George Mason University</i>		271210	-	356,536	356,536
<i>Pass-Through from INNATEVR, LLC</i>		1R41DA053878-01	-	50,125	50,125
<i>Pass-Through from Marshall University Research Corporation</i>		R01DA044999	-	162,657	162,657
<i>Pass-Through from Massachusetts General Hospital</i>		5R24DA051988-03	-	1,003	1,003
<i>Pass-Through from Medical Innovators Company, LLC</i>		5R44DA051063-03	-	126,834	126,834
<i>Pass-Through from New York University Grossman School of Medicine</i>		20-00-00-1005210	-	2,775	2,775
<i>Pass-Through from New York University Grossman School of Medicine</i>		22-A0-S3-003671	-	62,776	62,776
<i>Pass-Through from New York University Grossman School of Medicine</i>		23-A0-S2-003671	-	31,264	31,264
<i>Pass-Through from Rosalind Franklin University of Medicine and Science</i>		M1902728	-	162,604	162,604
		00002508 PO #			
<i>Pass-Through from Rutgers, The State University of New Jersey</i>		25273464	-	77,286	77,286
<i>Pass-Through from RTI International</i>		1UM1DA049394	-	135,356	135,356
<i>Pass-Through from Seacoast Science, Inc.</i>		UTA20-000964	-	28,546	28,546
<i>Pass-Through from Stony Brook University</i>		7R01DA05053004	-	189,038	189,038
<i>Pass-Through from Syracuse University</i>		31442-05742-S01	-	35,722	35,722
<i>Pass-Through from Trinity College</i>		TRINITY/HOLT 001	-	7,164	7,164
		1R01DA054267-			
<i>Pass-Through from Tufts University</i>		01A1	-	191,749	191,749
		000526231-SC001-			
<i>Pass-Through from University of Alabama</i>		PAL	-	(126)	(126)
<i>Pass-Through from University of California - Irvine</i>		5R01DA040966-05	-	73,556	73,556
<i>Pass-Through from University of California - San Diego</i>		5U01DA053630-02	-	20,007	20,007
<i>Pass-Through from University of California - San Francisco</i>		R01DA53171	-	12,063	12,063
<i>Pass-Through from University of California - San Francisco</i>		R25DA035163	-	270	270
		1U2CDA050098-01			
<i>Pass-Through from University of Chicago</i>		REVISED	-	70,807	70,807
<i>Pass-Through from University of Colorado</i>		1DP1DA046108-01	-	192,980	192,980
<i>Pass-Through from University of Connecticut</i>		UCHC7-143124580	-	28,863	28,863
<i>Pass-Through from University of Connecticut</i>		147444876	-	7,822	7,822
<i>Pass-Through from University of Florida</i>		R01DA047855	-	292,704	292,704
<i>Pass-Through from University of Florida</i>		R21DA055908	-	9,867	9,867
<i>Pass-Through from University of Florida</i>		UH3DA048353	-	472,898	472,898
<i>Pass-Through from University of Rochester</i>		SA 417798	-	55,711	55,711
<i>Pass-Through from University of Southern California</i>		5R01DA051843-03	-	9,883	9,883
		UWSC137177U01			
<i>Pass-Through from University of Washington</i>		DA051658-03	-	253,492	253,492
		CON80003961(GR			
<i>Pass-Through from Yale University</i>		118332)	-	682,106	682,106
COVID-19 - Drug Abuse and Addiction Research Programs			-	11,707	11,707
		M220558064 S20-			
<i>Pass-Through from New York University Grossman School of Medicine</i>		01277	-	3,000	3,000
Total - ALN 93.279			10,902,711	37,485,597	48,388,308
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283		-	147,805	147,805
		5NU58DP006965-			
<i>Pass-Through from Epilepsy Foundation</i>		02-00	-	7,843	7,843
Total - ALN 93.283			-	155,648	155,648
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		1,616,331	10,843,071	12,459,402
<i>Pass-Through from Baylor College of Medicine</i>		1R01EB027099-01	-	73,618	73,618
<i>Pass-Through from Baylor College of Medicine</i>		7000000862	-	64,013	64,013
		BSM21-			
		SMARTDRAIN1-			
<i>Pass-Through from BridgeSource Medical Corp</i>		15/1R44	-	23,030	23,030
<i>Pass-Through from Indiana University</i>		8859(PO 0331905)	-	96,300	96,300
		8863-UTA;			
<i>Pass-Through from Indiana University</i>		PO0300614	-	18,266	18,266
<i>Pass-Through from Johns Hopkins University</i>		16485	-	57,831	57,831

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Johns Hopkins University</i>		17339	\$	29,900	\$ 29,900
<i>Pass-Through from Johns Hopkins University</i>		5R01EB029446-02	-	32,317	32,317
<i>Pass-Through from Kitware, Inc.</i>		K002847-00-S03	-	23,860	23,860
<i>Pass-Through from Massachusetts General Hospital</i>		U01EB023820	-	57,363	57,363
<i>Pass-Through from Massachusetts General Hospital</i>		237498	-	48,018	48,018
<i>Pass-Through from Massachusetts General Hospital</i>		5R03EB030280-02	-	(286)	(286)
<i>Pass-Through from Mayo Clinic</i>		5R01EB019403-08	-	56,451	56,451
<i>Pass-Through from Mayo Clinic</i>		7R21EB026780-03	-	(3,070)	(3,070)
<i>Pass-Through from Regents of the University of California</i>		A22-0192-S001	-	74,351	74,351
<i>Pass-Through from Rensselaer Polytechnic Institute</i>		A18-0135-S003	-	106,272	106,272
<i>Pass-Through from Stevens Institute of Technology</i>		5 R21EB028409 03	-	(301)	(301)
		NIH149 PO			
<i>Pass-Through from Tufts University</i>		EP0202329	-	127,746	127,746
<i>Pass-Through from University of Florida</i>		R01EB032376	-	82,218	82,218
<i>Pass-Through from University of Illinois</i>		092585-18795	-	(14,021)	(14,021)
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		109907-19146	-	60,260	60,260
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		110847-19210	-	145,935	145,935
<i>Pass-Through from University of Kentucky Research Foundation</i>		5R01EB026893-05	-	80,019	80,019
<i>Pass-Through from University of Notre Dame</i>		203626UTSMC	-	90,814	90,814
<i>Pass-Through from University of Southern California</i>		5R01EB026299-06	-	94,412	94,412
		UWSC13670; BPO			
<i>Pass-Through from University of Washington</i>		65554	-	80,554	80,554
<i>Pass-Through from University of Wisconsin - Madison</i>		2146	-	5,661	5,661
<i>Pass-Through from William Marsh Rice University</i>		R23313 / R23533	-	(597)	(597)
<i>Pass-Through from William Marsh Rice University</i>		1R01EB032272-01	-	(6,263)	(6,263)
COVID-19 - Discovery and Applied Research for Technological Innovations to Improve Human Health				59,424	74,274
				133,698	
Total - ALN 93.286				1,675,755	12,422,016
				3,309,548	14,097,771
Teenage Pregnancy Prevention Program	93.297			1,553,465	1,756,083
		1TP1AH000223-			
<i>Pass-Through from City of Austin</i>		0100 NI210000001	-	78,012	78,012
<i>Pass-Through from Thrive, Inc.</i>		2020-001	-	106,556	106,556
Total - ALN 93.297				1,553,465	1,940,651
Minority Health and Health Disparities Research	93.307			661,754	14,722,620
				15,384,374	
<i>Pass-Through from Baylor College of Medicine</i>		R01MD013715	-	6,266	6,266
<i>Pass-Through from Baylor College of Medicine</i>		5P50MD015496-02	-	23,010	23,010
		5P50MD015496-			
<i>Pass-Through from Baylor College of Medicine</i>		02REV	-	36,075	36,075
<i>Pass-Through from Baylor College of Medicine</i>		5R01MD013715-03	-	25,012	25,012
<i>Pass-Through from Baylor University</i>		1P50MD015496-01	-	135,771	135,771
<i>Pass-Through from City College of New York</i>		CM00008325-00	-	18,611	18,611
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		R01MD018180	-	9,778	9,778
<i>Pass-Through from Medical University of South Carolina</i>		1R01MD018216-01	-	25,588	25,588
<i>Pass-Through from Meharry Medical College</i>		5U54MD007586-35	-	18,391	18,391
<i>Pass-Through from Morehouse School of Medicine</i>		TAM-001-SIMON	-	27,148	27,148
<i>Pass-Through from Morgan State University</i>		U54MD013376	-	10,035	10,035
<i>Pass-Through from San Jose State University Research Foundation</i>		21-2400-6429-UT	-	116,845	116,845
<i>Pass-Through from University of California - San Francisco</i>		R01MD013719	-	7,807	7,807
		AWD103309			
<i>Pass-Through from University of Chicago</i>		00000746	-	33,778	33,778
<i>Pass-Through from University of Florida</i>		R01MD015920	-	111,651	111,651
		OS00000710 (SPC-			
<i>Pass-Through from University of Miami</i>		001870)	-	12,348	12,348
<i>Pass-Through from University of Miami</i>		1R01MD018343-01	-	9,424	9,424
<i>Pass-Through from University of Minnesota</i>		N008453902	-	136,901	136,901
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5R01MD013349-05	-	105,291	105,291
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		U54MD015946	-	10,350	10,350
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		5R01MD10733-06	-	134,534	134,534
<i>Pass-Through from University of South Carolina</i>		5R01MD01601203	-	9,171	9,171
<i>Pass-Through from University of Utah</i>		7R01MD010362-03	-	(319)	(319)
COVID-19 - Minority Health and Health Disparities Research				23,729	362,093
				385,822	
Total - ALN 93.307				685,483	16,108,179
				36,434,178	16,793,662
Trans-NIH Research Support	93.310			64,889	36,369,289
				55,868	55,868
<i>Pass-Through from Baylor College of Medicine</i>		P700000009	-	(278)	(278)
<i>Pass-Through from Baylor College of Medicine</i>		7000001236	-	129,933	129,933
<i>Pass-Through from Baylor College of Medicine</i>		7000001345	-	129,933	129,933

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Brandeis University</i>		GR404054	\$ -	\$ 21,481	\$ 21,481
<i>Pass-Through from California State University San Marcos Corporation</i>		92374-85205	-	56,574	56,574
<i>Pass-Through from Cedars-Sinai Medical Center</i>		ESPI ZA-CS/NIH IU24MD16258- 01/303000432	-	1,217,119	1,217,119
<i>Pass-Through from Duke University</i>		303001245	-	182,839	182,839
<i>Pass-Through from Duke University</i>		5U24MD016258-03	-	85,095	85,095
<i>Pass-Through from Duke University</i>		271180	-	35,158	35,158
<i>Pass-Through from Gallaudet University</i>		5U10HG007530-08	-	26,543	26,543
<i>Pass-Through from Harvard Medical School</i>		210411-0424-17	-	(1)	(1)
<i>Pass-Through from Jackson Laboratory</i>		2004550646 1	-	22,826	22,826
<i>Pass-Through from Johns Hopkins University</i>		W/EXT	-	(382)	(382)
<i>Pass-Through from Johns Hopkins University</i>		2004550646 4	-	738,216	738,216
<i>Pass-Through from Kansas State University</i>		A23-0386-S001	-	1,866	1,866
<i>Pass-Through from Mount Sinai Medical Center</i>		0255-F601-4609 OT2OD025277- 01S6	-	80,573	80,573
<i>Pass-Through from National Alliance for Hispanic Health</i>		1DP1A1175471-01	-	14,823	14,823
<i>Pass-Through from Regents of the University of Colorado</i>		5U01CA260700-03	-	54,355	54,355
<i>Pass-Through from Salk Institute for Biological Studies</i>		5UG3TR002884-03	-	37,267	37,267
<i>Pass-Through from The Ohio State University</i>		5UH3TR000923-05	-	209,962	209,962
<i>Pass-Through from University of California - Los Angeles</i>		1U54HG012510-01	-	(425)	(425)
<i>Pass-Through from University of California - San Diego</i>		4U24LM013755-02	-	25,249	25,249
<i>Pass-Through from University of California - San Diego</i>		11423SC	-	178,440	178,440
<i>Pass-Through from University of California - San Francisco</i>		UCHC7- 162275595/1U54A	-	91,728	91,728
<i>Pass-Through from University of Connecticut Health Center</i>		G075	57,887	535	58,422
<i>Pass-Through from University of Kansas Medical Center</i>		GR16643	-	19,433	19,433
<i>Pass-Through from University of Utah</i>		U01GM132366	-	2,709	2,709
<i>Pass-Through from Vanderbilt University Medical Center</i>		U2COD023196	-	31,266	31,266
<i>Pass-Through from Yale University</i>		7U24LM013755-03	-	153,331	153,331
<i>Pass-Through from Yale University</i>		7U54HG012510-02	-	28,420	28,420
COVID-19 - Trans-NIH Research Support		AWD101615 (00000374)	-	839,042	839,042
<i>Pass-Through from University of Chicago</i>		1R01HL16381401	-	65,369	65,369
<i>Pass-Through from University of North Dakota</i>			-	186,202	186,202
Total - ALN 93.310			122,776	40,960,425	41,083,201
Rare Disorders: Research, Surveillance, Health Promotion, and Education	93.315		61,549	1,502	63,051
Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas	93.319		-	64,198	64,198
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323		-	99	99
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			-	354,561	354,561
Total - ALN 93.323			-	354,660	354,660
Public Health Service Evaluation Funds	93.343		124,410	190,697	315,107
<i>Pass-Through from ETR Associates</i>		OASH	-	4,318	4,318
Total - ALN 93.343			124,410	195,015	319,425
Leading Edge Acceleration Projects (LEAP) in Health Information Technology	93.345		-	432,435	432,435
National Center for Advancing Translational Sciences	93.350		412,885	23,789,283	24,202,168
<i>Pass-Through from Duke University</i>		A033407/5UL1- TR002553-02 2037876/5U24TR0	-	(1,349)	(1,349)
<i>Pass-Through from Duke University</i>		01608-03	-	2,394	2,394
<i>Pass-Through from Duke University</i>		5U24TR001608-04	-	(1,416)	(1,416)
<i>Pass-Through from Mayo Clinic</i>		U01TR002062	-	65,652	65,652
<i>Pass-Through from Mayo Clinic</i>		5U01TR002062-05	-	103,252	103,252
<i>Pass-Through from Rockefeller University</i>		UL1TR001866	-	19,245	19,245
<i>Pass-Through from University of Alabama</i>		63-61138	-	18,819	18,819
<i>Pass-Through from University of Michigan</i>		K00017892	-	143,264	143,264
<i>Pass-Through from University of Pittsburgh</i>		AWD00006171 (138487-4)	-	69,394	69,394
<i>Pass-Through from University of Pittsburgh</i>		UH3TR002136	-	64,759	64,759
<i>Pass-Through from University of Pittsburgh</i>		136874-3	-	183,287	183,287

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC64330	\$ -	\$ 827	\$ 827
COVID-19 - National Center for Advancing Translational Sciences			-	7,042,775	7,042,775
<i>Pass-Through from Duke University</i>		WBSE: A034559 SPS: 266338	-	194,055	194,055
Total - ALN 93.350			412,885	31,694,241	32,107,126
Research Infrastructure Programs	93.351		14,144	11,229,726	11,243,870
<i>Pass-Through from Fannin Partners, LLC</i>		FPTAMUK001 M2000174/PHS 2016	-	53,313	53,313
<i>Pass-Through from KJ Biosciences, LLC</i>		009/2P51OD01113	-	91,003	91,003
<i>Pass-Through from Texas Biomedical Research Institute</i>		3	-	279,023	279,023
<i>Pass-Through from Texas Biomedical Research Institute</i>		048/3P51OD01113	-	35,387	35,387
<i>Pass-Through from Texas Biomedical Research Institute</i>		22-03508 052	-	54,699	54,699
<i>Pass-Through from Texas Biomedical Research Institute</i>		40589/P51OD0111	-	(16,744)	(16,744)
<i>Pass-Through from Trinity University</i>		33	-	50,935	50,935
<i>Pass-Through from University of Massachusetts Medical School</i>		5R24OD030215-02	-	5,870	5,870
<i>Pass-Through from University of Missouri</i>		3R24OD028257- 03S1	-	112,727	112,727
Total - ALN 93.351			14,144	11,895,939	11,910,083
Construction Support	93.352		-	1,074,810	1,074,810
21st Century Cures Act - Beau Biden Cancer Moonshot	93.353		490,144	10,480,712	10,970,856
<i>Pass-Through from Baylor College of Medicine</i>		1U54CA232568-01	-	18,766	18,766
<i>Pass-Through from Baylor College of Medicine</i>		1U54CA233223-01	-	47,349	47,349
<i>Pass-Through from Boston University</i>		1U2CCA233238-01	-	169,819	169,819
<i>Pass-Through from Boston University</i>		1U2CCA233238- 01REVISED	-	7,808	7,808
<i>Pass-Through from Harvard University</i>		116093-5124180	-	51,999	51,999
<i>Pass-Through from Mayo Clinic</i>		THE260212/5U01C	-	55,911	55,911
<i>Pass-Through from Oregon Health and Science University</i>		A246568-0	-	153,920	153,920
<i>Pass-Through from RTI International</i>		5U2CCA233280-04	-	14,330	14,330
<i>Pass-Through from The Wistar Institute</i>		1-312-0216643-	-	124,263	124,263
<i>Pass-Through from University of California - Davis</i>		67166L	-	67,383	67,383
<i>Pass-Through from University of California - San Diego</i>		5U54CA224070-04	-	189,944	189,944
<i>Pass-Through from University of California - San Francisco</i>		A19-0791-S005	-	232,107	232,107
<i>Pass-Through from University of Iowa</i>		5U01AA27681-05	-	(1)	(1)
<i>Pass-Through from University of Pennsylvania</i>		14487SC	-	98,292	98,292
<i>Pass-Through from Weill Cornell Medicine</i>		S02676-01-1	-	480,018	480,018
Total - ALN 93.353			490,144	12,192,620	12,682,764
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354		-	52,294	52,294
<i>Pass-Through from Cameron County</i>		CDC-RFA-TP18- 1802	-	52,294	52,294
Nurse Education, Practice Quality and Retention Grants	93.359		-	1,833,366	1,833,366
Biomedical Advanced Research and Development Authority (BARDA), Biodefense Medical Countermeasure Development	93.360		-	11,063,086	11,063,086
<i>Pass-Through from Battelle Memorial Institute</i>		HHSO1002017000 111	-	717,757	717,757
<i>Pass-Through from International AIDS Vaccine Initiative, Inc.</i>		75A50121C00077	-	750,503	750,503
<i>Pass-Through from MediciNova, Inc.</i>		75A50121C00022	-	452,196	452,196
<i>Pass-Through from Public Health Vaccines LLC</i>		HHSO1002019000 22C	-	55,076	55,076
COVID-19 - Biomedical Advanced Research and Development Authority (BARDA), Biodefense Medical Countermeasure Development			-	34,013	34,013
<i>Pass-Through from Duke University</i>		147/SA-D401- 02/HHSO100201	-	29,013	29,013
Total - ALN 93.360			-	13,101,644	13,101,644



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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Nursing Research	93.361		\$ 502,941	\$ 1,967,399	\$ 2,470,340
<i>Pass-Through from Baylor College of Medicine</i>		5R01NR01834205	-	13,315	13,315
<i>Pass-Through from Baylor College of Medicine</i>		5R01NR018481-04 7000001674/P7000	-	127,687	127,687
<i>Pass-Through from Baylor College of Medicine</i>		00080	-	13,371	13,371
<i>Pass-Through from Children's Hospital of Philadelphia</i>		5R01NR01742904	-	14,914	14,914
<i>Pass-Through from Emory University</i>		A663714	-	214,709	214,709
<i>Pass-Through from Florida State University</i>		R000003052	-	26,719	26,719
<i>Pass-Through from Oregon Health and Science University</i>		1020700-TA&M	-	42,094	42,094
<i>Pass-Through from University of Arkansas for Medical Sciences</i>		54591	-	5,954	5,954
<i>Pass-Through from University of Michigan</i>		5R01NR019566-04 5127184/5R01NR0	-	21,481	21,481
<i>Pass-Through from University of North Carolina</i>		16990-05	-	105,449	105,449
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC107314	-	12,993	12,993
COVID-19 - Nursing Research			-	24,152	24,152
Total - ALN 93.361			502,941	2,590,237	3,093,178
21st Century Cures Act - Precision Medicine Initiative	93.368				
<i>Pass-Through from Baylor College of Medicine</i>		3OT2OD002751- 01S4	-	127,706	127,706
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391				
<i>Pass-Through from CIMMYT</i>		460001730702022- 0518	-	251,279	251,279
Cancer Cause and Prevention Research	93.393		3,474,362	31,705,739	35,180,101
<i>Pass-Through from Albert Einstein College of Medicine</i>		5R01CA222358-05 CA250905-01 -	-	10,168	10,168
<i>Pass-Through from Baylor College of Medicine</i>		7000001225	-	251,520	251,520
<i>Pass-Through from Baylor College of Medicine</i>		PO#7000001414 1P01-CA263025-	-	35,022	35,022
<i>Pass-Through from Baylor College of Medicine</i>		01A1	-	16,718	16,718
<i>Pass-Through from Baylor College of Medicine</i>		1R01CA256977-01	-	31,559	31,559
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA187143-05	-	(4,315)	(4,315)
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA233719-04	-	97,040	97,040
<i>Pass-Through from Baylor College of Medicine</i>		7000001397	-	70,884	70,884
<i>Pass-Through from Baylor College of Medicine</i>		7000001413/UG3C A260607	-	41,872	41,872
<i>Pass-Through from Baylor College of Medicine</i>		7000001707	-	144,233	144,233
<i>Pass-Through from Baylor College of Medicine</i>		7000001744	-	83,217	83,217
<i>Pass-Through from Calm.com, Inc.</i>		2/1R41CA261260- 01	-	2,375	2,375
<i>Pass-Through from Columbia University</i>		1(GG013690- 01)/1R01CA2218	-	60,493	60,493
<i>Pass-Through from Embolx, Inc</i>		RA44CA192428	-	138,308	138,308
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		0001109934 425313-GR424531-	-	80,520	80,520
<i>Pass-Through from Georgetown University</i>		TAMU 425571- AWD7773956-	-	32,896	32,896
<i>Pass-Through from Georgetown University</i>		UTSW	-	3,072	3,072
<i>Pass-Through from H. Lee Moffitt Cancer Center &amp; Research Institute</i>		R01CA243552	-	16,808	16,808
<i>Pass-Through from H. Lee Moffitt Cancer Center &amp; Research Institute</i>		1U01CA2615989-	-	24,892	24,892
<i>Pass-Through from H. Lee Moffitt Cancer Center &amp; Research Institute</i>		5 R01 CA243552-	-	9,056	9,056
<i>Pass-Through from H. Lee Moffitt Cancer Center &amp; Research Institute</i>		7R01CA172786-07	-	(10,663)	(10,663)
<i>Pass-Through from H. Lee Moffitt Cancer Center &amp; Research Institute</i>		7R01CA231952-02	-	7,465	7,465
<i>Pass-Through from Harvard T.H. Chan School of Public Health</i>		116093-5121193	20,809	(839)	19,970
<i>Pass-Through from Harvard University</i>		116093-5123426	-	12,967	12,967
<i>Pass-Through from Harvard University</i>		116093-5124404	-	16,500	16,500
<i>Pass-Through from Harvard University</i>		116093-5125283	-	66,550	66,550
<i>Pass-Through from Harvard University</i>		116093-5125613 R01CA256660-	-	27,601	27,601
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		01A1	-	(9,127)	(9,127)
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		1 R01 CA269553-	-	68,552	68,552
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		5R01CA256660-02	-	329,497	329,497
<i>Pass-Through from Indiana University</i>		1R01CA276659-01	-	10,591	10,591
<i>Pass-Through from Indiana University</i>		5R01C255480-02	-	80,508	80,508
<i>Pass-Through from Johns Hopkins University</i>		5R01CA154823-08	-	(232)	(232)
<i>Pass-Through from Johns Hopkins University</i>		5U01CA247283-03	-	51,302	51,302
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		2P01CA092584	-	81,524	81,524
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		2P01CA092584-21	-	21,245	21,245

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7615428	\$	95,137	\$ 95,137
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7615844	-	85,444	85,444
		7620779/2P01CA0			
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		92584-21	-	53,394	53,394
<i>Pass-Through from Louisiana State University Health Sciences Center - New Orleans</i>		18-01-001 7	-	65,475	65,475
<i>Pass-Through from Louisiana State University Health Sciences Center - New Orleans</i>		5R01CA22600106	-	170,039	170,039
<i>Pass-Through from Massachusetts General Hospital</i>		239521	-	257,720	257,720
		2U01CA195568-06A1	-	269,598	269,598
<i>Pass-Through from Mayo Clinic</i>		5 R01 CA233610-	-	8,338	8,338
<i>Pass-Through from Mayo Clinic</i>		69014892	-	160,357	160,357
<i>Pass-Through from Methodist Hospital Research Institute</i>		AGMT00008051	-	36,214	36,214
<i>Pass-Through from New York University Grossman School of Medicine</i>		5R01CA249981-02	-	27,155	27,155
<i>Pass-Through from Oregon Health and Science University</i>		5U01CA217842-06	-	75,816	75,816
<i>Pass-Through from Radiant Creative Group, LLC</i>		5R42CA168107-04	-	(3)	(3)
<i>Pass-Through from Regents of the University of Minnesota</i>		5R01CA232317-04	-	3,605	3,605
<i>Pass-Through from San Diego Biomedical Research Institute</i>		1R01CA270335-02	-	141,617	141,617
<i>Pass-Through from Stanford University</i>		5R01CA217105-04	-	28,663	28,663
<i>Pass-Through from Stanford University</i>		5R01CA232754-03	-	563,261	563,261
<i>Pass-Through from The Hospital for Sick Children</i>		R01CA251112-01	-	921	921
		6610100234/R01C			
<i>Pass-Through from The Hospital for Sick Children</i>		A251112-01	-	28,240	28,240
		1R01CA226060-01A1	-	(12,269)	(12,269)
<i>Pass-Through from University of Alabama - Birmingham</i>		5R01CA248439-03	-	13,028	13,028
<i>Pass-Through from University of Arizona</i>		634890	-	1,025	1,025
<i>Pass-Through from University of California - San Diego</i>		5R01CA177996-06	-	(31)	(31)
<i>Pass-Through from University of California - San Francisco</i>		12054SC	-	127,897	127,897
		AWD101197			
<i>Pass-Through from University of Chicago</i>		00000316	-	141,889	141,889
<i>Pass-Through from University of Connecticut Health Center</i>		UCHC7-144253519	-	275,681	275,681
		1R01CA263494-01A1	-	54,644	54,644
<i>Pass-Through from University of Illinois - Chicago</i>		18457	-	89,732	89,732
<i>Pass-Through from University of Iowa</i>		S02284-01	-	(37)	(37)
<i>Pass-Through from University of Kansas Medical Center</i>		ZAR00070	-	8,138	8,138
<i>Pass-Through from University of Kansas Medical Center</i>		ZAR00080	-	13,123	13,123
<i>Pass-Through from University of Massachusetts - Amherst</i>		R01CA246929	-	74,412	74,412
		OS00000718/UG3			
<i>Pass-Through from University of Miami</i>		CA260317-01	-	495,810	495,810
<i>Pass-Through from University of Michigan</i>		K00018482	-	5,732	5,732
<i>Pass-Through from University of Michigan</i>		1R01CA266223-01	-	133,858	133,858
<i>Pass-Through from University of Michigan</i>		5U01CA199284-05	-	9,525	9,525
<i>Pass-Through from University of Minnesota</i>		R01CA253244	-	37,667	37,667
<i>Pass-Through from University of New Mexico</i>		5P01CA206980-05	-	(729)	(729)
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5P01CA247773-02	-	349,469	349,469
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5122937	-	80,312	80,312
		1R01CA251451-01A1	-	5,629	5,629
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		5R01CA221819-05	-	12,421	12,421
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		1U01CA274576-01A1	-	12,994	12,994
<i>Pass-Through from University of Pennsylvania</i>		5R01CA207513-04	-	(480)	(480)
<i>Pass-Through from University of Pennsylvania</i>		5R01CA190329-05	-	(5)	(5)
<i>Pass-Through from University of Utah</i>		5R01CA200854-04	-	9,530	9,530
<i>Pass-Through from University of Utah</i>		7R01CA190329-05	-	(309)	(309)
<i>Pass-Through from University of Wisconsin - Madison</i>		1U01CA253911-01	-	226,978	226,978
		1R01CA225005-01A1	-	14,314	14,314
<i>Pass-Through from Vanderbilt University Medical Center</i>		FP00018011-103-32041-	-	119,480	119,480
<i>Pass-Through from Virginia Commonwealth University</i>		SA001	-	623	623
<i>Pass-Through from Wake Forest University Health Sciences</i>		10000114410	-	96,392	96,392
<i>Pass-Through from William Marsh Rice University</i>		1R01CA251911-01	-	96,392	96,392
Total - ALN 93.393			3,495,171	38,072,952	41,568,123
Cancer Detection and Diagnosis Research	93.394		2,541,821	23,512,927	26,054,748
<i>Pass-Through from Arizona State University</i>		5 R01 CA264934-	-	39,063	39,063
<i>Pass-Through from Baylor College of Medicine</i>		PO P500034978	-	4,092	4,092
<i>Pass-Through from Baylor College of Medicine</i>		PO 5601714325	-	55,951	55,951

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Baylor College of Medicine</i>		PO 5601714707	\$ -	\$ 1,973	\$ 1,973
<i>Pass-Through from Baylor College of Medicine</i>		PO 7000000850	-	44,853	44,853
<i>Pass-Through from Baylor College of Medicine</i>		PO# 7000000850	-	(6,941)	(6,941)
<i>Pass-Through from Baylor College of Medicine</i>		1U01CA230997	-	24,301	24,301
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA211892-05	-	32,664	32,664
<i>Pass-Through from Baylor College of Medicine</i>		7000000624	-	35,907	35,907
<i>Pass-Through from Baylor College of Medicine</i>		7000000850	-	(22,398)	(22,398)
<i>Pass-Through from Case Western Reserve University</i>		RES600782	-	125,102	125,102
<i>Pass-Through from Cedars-Sinai Medical Center</i>		1932303	-	(19,046)	(19,046)
<i>Pass-Through from Children's Hospital of Philadelphia</i>		2R01CA193776-06	-	19,982	19,982
<i>Pass-Through from Clearmano, Inc.</i>		R44CA268240	-	16,392	16,392
<i>Pass-Through from Dana-Farber Cancer Institute</i>		1308003	-	12,244	12,244
<i>Pass-Through from Eastern Cooperative Oncology Group</i>		2U24CA196172-06- MDA2	-	69,653	69,653
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		5U24CA196172-07 0001004156/5U24	-	2,935,283	2,935,283
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		CA086368-1	-	6,539	6,539
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		0001007005/1U01 CA224255-0	-	70,055	70,055
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		1R01CA277133-01	-	15,081	15,081
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		1144269	-	54,843	54,843
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		2U01CA152637-12	-	161,659	161,659
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		5U24CA230144-04	-	(219)	(219)
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		6U24CA230144-05	-	42,945	42,945
<i>Pass-Through from Health Research, Inc.</i>		437-01	-	56,093	56,093
<i>Pass-Through from Indiana University</i>		5U01CA239522-02	-	405,119	405,119
<i>Pass-Through from Johns Hopkins University</i>		7R01CA227289	-	47,891	47,891
<i>Pass-Through from Leuko Labs, Inc.</i>		R44CA228920	-	29,200	29,200
<i>Pass-Through from Massachusetts General Hospital</i>		R01CA212138	-	47,056	47,056
<i>Pass-Through from Mayo Clinic</i>		5R01CA239200-02	-	118,783	118,783
<i>Pass-Through from Medical University of South Carolina</i>		A19-0003-S001	-	218,432	218,432
<i>Pass-Through from Methodist Hospital</i>		5R01CA251710-04	-	21,644	21,644
<i>Pass-Through from Methodist Hospital Research Institute</i>		AGMT00005087	-	79,842	79,842
<i>Pass-Through from Nationwide Children's Hospital</i>		700216-0323-00	-	19,418	19,418
<i>Pass-Through from Nationwide Children's Hospital</i>		700216-0324-00	-	6,790	6,790
<i>Pass-Through from New York University Grossman School of Medicine</i>		5R01CA225963-04	-	435,538	435,538
<i>Pass-Through from Nirvana Sciences, Inc.</i>		1R43CA265603-01 2R44CA14487103- UTSWO	-	78,080	78,080
<i>Pass-Through from NuvOx Pharma, LLC</i>		1R43CA254559- 01A1	-	(53)	(53)
<i>Pass-Through from Oncospace, Inc.</i>		3 R43 CA254559- 01A1S1	-	6,480	6,480
<i>Pass-Through from Oncospace, Inc.</i>		1R44CA273961-01	-	26,299	26,299
<i>Pass-Through from Physical Sciences, Inc.</i>		K00007668	-	11,577	11,577
<i>Pass-Through from Regents of the University of Michigan</i>		R01CA258240	-	7,298	7,298
<i>Pass-Through from Regents of the University of Michigan</i>		1R01CA233888- 01A1	-	49,132	49,132
<i>Pass-Through from Sloan Kettering Institute for Cancer Research</i>		SILLC2022-0002	-	81,988	81,988
<i>Pass-Through from Soft Imaging, LLC</i>		5U24CA196175-05	-	31,338	31,338
<i>Pass-Through from The Research Institute at Nationwide Children's Hospital</i>		5U24CA196175-09	-	3,601	3,601
<i>Pass-Through from The Research Institute at Nationwide Children's Hospital</i>		R37CA234428	-	6,609	6,609
<i>Pass-Through from Thomas Jefferson University</i>		080-34000-S44301	54,692	-	54,692
<i>Pass-Through from Thomas Jefferson University</i>		1R01CA255792- 01A1	-	60,430	60,430
<i>Pass-Through from Thomas Jefferson University</i>		5U01CA252965-03	-	42,650	42,650
<i>Pass-Through from Tulane University</i>		000525056-SC001	-	324,684	324,684
<i>Pass-Through from University of Alabama - Birmingham</i>		YEAR 2	-	29,425	29,425
<i>Pass-Through from University of Alabama - Birmingham</i>		000525056-001	-	23,559	23,559
<i>Pass-Through from University of Alabama - Birmingham</i>		000535336-SC001	-	44,210	44,210
<i>Pass-Through from University of California - San Francisco</i>		5P01CA210961-05 AWD102921	-	(31)	(31)
<i>Pass-Through from University of Chicago</i>		(00000652)	-	87,406	87,406
<i>Pass-Through from University of Illinois - Chicago</i>		1R01CA258827-01	-	13,332	13,332
<i>Pass-Through from University of Illinois - Chicago</i>		5R01CA214825-03	-	(4,625)	(4,625)
<i>Pass-Through from University of Maryland - Baltimore</i>		20099 REQUEST: 2382	-	51,224	51,224
<i>Pass-Through from University of Maryland - Baltimore</i>		20640	-	26,610	26,610
<i>Pass-Through from University of Massachusetts</i>		20-015210 A00	-	(770)	(770)

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
		PO-WA00893417			
<i>Pass-Through from University of Massachusetts Medical School</i>		OSP28640-00	\$ -	\$ 147,080	\$ 147,080
<i>Pass-Through from University of Miami</i>		OS00000955	-	16,597	16,597
<i>Pass-Through from University of Michigan</i>		K00007671	-	9,893	9,893
<i>Pass-Through from University of Michigan</i>		K00013942	-	25,025	25,025
<i>Pass-Through from University of Michigan</i>		2R01CA160254-10	-	43,918	43,918
		3005413735/U24C			
<i>Pass-Through from University of Michigan</i>		A086368	-	33,985	33,985
<i>Pass-Through from University of Michigan</i>		3005413934	-	81,464	81,464
<i>Pass-Through from University of Michigan</i>		5U01CA086400-20	-	(2,844)	(2,844)
<i>Pass-Through from University of Michigan</i>		5U10CA086400-17	-	(2,847)	(2,847)
<i>Pass-Through from University of New Mexico</i>		7R01CA214515-06	-	22,779	22,779
		5119501 (COVID-19)	-	1,677	1,677
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5126523	-	292,878	292,878
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		R01CA218739	-	54,778	54,778
<i>Pass-Through from University of Oklahoma</i>		2020-23	-	(9,822)	(9,822)
<i>Pass-Through from University of Oklahoma</i>		2020-25	-	22,027	22,027
<i>Pass-Through from University of Oklahoma</i>		5R01CA218739-06	-	9,762	9,762
<i>Pass-Through from University of Pennsylvania</i>		1R01CA258717-01	-	117,209	117,209
<i>Pass-Through from University of Pennsylvania</i>		584368	-	80,119	80,119
<i>Pass-Through from University of Pittsburgh</i>		138979-6	-	9,265	9,265
<i>Pass-Through from University of Pittsburgh Medical Center</i>		1R01CA247220-01	-	406,596	406,596
<i>Pass-Through from University of Southern California</i>		SCON-00003306	-	20,138	20,138
<i>Pass-Through from University of Washington</i>		5R01CA251803-02	-	12,930	12,930
<i>Pass-Through from Vanderbilt University Medical Center</i>		5R01CA250506-03	-	7,868	7,868
<i>Pass-Through from Washington University - St. Louis</i>		FP00018217	-	9,576	9,576
		1R21CA249367-01A1	-	19,684	19,684
<i>Pass-Through from William Marsh Rice University</i>		0255-E426-4605	-	1,294	1,294
COVID-19 - Cancer Detection and Diagnosis Research		0255-E428-4609	-	212,769	212,769
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>					
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>					
Total - ALN 93.394			2,596,513	31,362,962	33,959,475
Cancer Treatment Research	93.395		5,820,133	63,414,788	69,234,921
<i>Pass-Through from Albert Einstein College of Medicine</i>		312295	-	78,726	78,726
<i>Pass-Through from Albert Einstein College of Medicine</i>		312295; PO	-	98,848	98,848
<i>Pass-Through from Albert Einstein College of Medicine</i>		7R01CA231364-05	-	91,233	91,233
<i>Pass-Through from Alliance for Clinical Trials in Oncology</i>		5U10CA076001-17	-	4	4
<i>Pass-Through from Alliance for Clinical Trials in Oncology</i>		7U10CA076001 16	-	1,938	1,938
<i>Pass-Through from American College of Radiology</i>		5U24CA180803-08	-	4,131,021	4,131,021
		1R43CA25710801A 1	-	69,713	69,713
<i>Pass-Through from Autoimmunity Biologic Solutions, Inc</i>		1R01CA249988-01A1	-	3,488	3,488
<i>Pass-Through from Baylor College of Medicine</i>		1R01CA250503-03	-	90,453	90,453
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA187202-05	-	4,327	4,327
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA219667-05	-	(10,509)	(10,509)
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA221197-02	-	(5,348)	(5,348)
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA232890-05	-	112,050	112,050
<i>Pass-Through from Baylor College of Medicine</i>		7000001723	-	27,413	27,413
<i>Pass-Through from Baylor University</i>		102516-01	-	213,668	213,668
<i>Pass-Through from Beckman Research Institute</i>		5R01CA201496-05	-	(296)	(296)
		R21CA263223-01A1	-	3,786	3,786
<i>Pass-Through from Beckman Research Institute of City of Hope</i>		0129401S01/01294			
<i>Pass-Through from Benaroya Research Institute</i>		02S01	-	(3,365)	(3,365)
<i>Pass-Through from Brigham and Women's Hospital</i>		FP00020181	-	38,679	38,679
<i>Pass-Through from Brigham and Women's Hospital</i>		5U10CA180821-10	-	113,390	113,390
<i>Pass-Through from Case Western Reserve University</i>		RES516249	-	45,022	45,022
		RES600550/1R01C			
<i>Pass-Through from Case Western Reserve University</i>		A266256-01	-	274,481	274,481
<i>Pass-Through from Children's Hospital of Philadelphia</i>		AR10387	-	8,420	8,420
<i>Pass-Through from Children's Hospital of Philadelphia</i>		2U10CA180886-06	-	68,996	68,996
		3UG1CA189955-07S1	-	(17,747)	(17,747)
<i>Pass-Through from Children's Hospital of Philadelphia</i>		5UG1CA189955-05	-	(10,654)	(10,654)
<i>Pass-Through from Children's Hospital of Philadelphia</i>		5U10CA180886-05	-	17,016	17,016
		ALTE11C2			
<i>Pass-Through from Children's Oncology Group</i>		STUDY/89027	-	28	28
<i>Pass-Through from Children's Oncology Group</i>		1UGCA1899955-01	-	14,758	14,758

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Children's Research Institute</i>		30004166- 06/R01CA212190-0	\$ -	\$ 79,562	\$ 79,562
<i>Pass-Through from Clark Atlanta University</i>		5R01CA25605802	-	112,820	112,820
<i>Pass-Through from Cold Spring Harbor Laboratory</i>		5U10CA180944-05	-	(1,126)	(1,126)
<i>Pass-Through from Cornell University</i>		221632 GC10812-	-	19,575	19,575
<i>Pass-Through from Dartmouth-Hitchcock Clinic</i>		01/1R01CA268641	-	98,506	98,506
<i>Pass-Through from Duke University</i>		1U19CA264385-01	-	20,847	20,847
<i>Pass-Through from Duke University</i>		303000950	-	64,171	64,171
<i>Pass-Through from Duke University</i>		303001363 - ADMIN CORE	-	221,173	221,173
<i>Pass-Through from Duke University Medical Center</i>		U19-CA264385-01	-	52,430	52,430
<i>Pass-Through from Duke University Medical Center</i>		5U19CA264385-02	-	5,249	5,249
<i>Pass-Through from Emory University</i>		A775842 315UTHSCSA01/1	-	26,118	26,118
<i>Pass-Through from EtrRx, LLC</i>		R44CA25096	-	36,863	36,863
<i>Pass-Through from EtrRx, LLC</i>		315-UTSW01	-	2,270	2,270
<i>Pass-Through from ECOG - ACRIN Cancer Research Group</i>		UG1CA189828	-	72,043	72,043
<i>Pass-Through from ECOG - ACRIN Cancer Research Group</i>		U10CA180820	-	9,862	9,862
<i>Pass-Through from ECOG - ACRIN Cancer Research Group</i>		U10CA180821 U10CA180820-	-	56	56
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		02CBPF1	-	(3)	(3)
<i>Pass-Through from ECOG - ACRIN Medical Research Foundation, Inc.</i>		5U10CA180820-10	-	24,278	24,278
<i>Pass-Through from EMMES Corporation</i>		2UM1CA121947-14	-	71,245	71,245
<i>Pass-Through from EMMES Corporation</i>		2021-1088 HHSN27220160001	-	10,326	10,326
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		5C ECOG	-	33,606	33,606
<i>Pass-Through from Frontier Science &amp; Technology Research Foundation</i>		U10CA021115	-	167	167
<i>Pass-Through from George Washington University Medical Center</i>		7R01CA215753-06	-	6,812	6,812
<i>Pass-Through from Gulf Coast Consortia</i>		T32 ES027801-04 2P01CA039542-	-	65,097	65,097
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		33A1	-	43,579	43,579
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		5UM1CA121947-16 1R01CA235632-	-	59,771	59,771
<i>Pass-Through from Indiana University</i>		01A1	-	(4,305)	(4,305)
<i>Pass-Through from Indiana University</i>		5R01CA235632-04	-	(34)	(34)
<i>Pass-Through from Intelligent Automation, Inc.</i>		75N91020C00027	-	11,310	11,310
<i>Pass-Through from Kaiser Foundation Research Institute</i>		1R01CA260689-01 HHSN26120150000	-	100,444	100,444
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		3I	-	50,746	50,746
<i>Pass-Through from Leland Stanford Junior University</i>		5P01CA067166-20	-	(5,775)	(5,775)
<i>Pass-Through from Lipo-Immuno Tech, LLC</i>		1R41CA275631-01	-	170,879	170,879
<i>Pass-Through from Louisiana State University Health Sciences Center - New Orleans</i>		5R01CA23115005	-	179,954	179,954
<i>Pass-Through from Massachusetts General Hospital</i>		W81XWH2211060 1R01CA262805-	-	37,485	37,485
<i>Pass-Through from Massachusetts General Hospital</i>		01A1	-	459,108	459,108
<i>Pass-Through from Massachusetts General Hospital</i>		233319	-	78,252	78,252
<i>Pass-Through from Massachusetts General Hospital</i>		239891	-	100,143	100,143
<i>Pass-Through from Massachusetts General Hospital</i>		5P01CA261669-02	-	1,245,564	1,245,564
<i>Pass-Through from Massachusetts General Hospital</i>		5U19CA021239-39	-	(10,527)	(10,527)
<i>Pass-Through from Mayo Clinic</i>		FP00015519	-	22,436	22,436
<i>Pass-Through from Mayo Clinic</i>		2UG1CA189823-06	-	(11)	(11)
<i>Pass-Through from Mayo Clinic</i>		5R01CA257241-02	-	69,760	69,760
<i>Pass-Through from Mayo Clinic</i>		5UG1CA189823-03	-	6,481	6,481
<i>Pass-Through from Medical College of Wisconsin</i>		R01CA232892	-	(249)	(249)
<i>Pass-Through from Medical College of Wisconsin</i>		1R01CA232892-04	-	130,084	130,084
<i>Pass-Through from Memorial Sloan Kettering Cancer Center</i>		5UG1CA233332-03	-	2,168	2,168
<i>Pass-Through from Methodist Hospital Research Institute</i>		R01 CA244344	-	37,706	37,706
<i>Pass-Through from Methodist Hospital Research Institute</i>		R01CA224304-04 1R01CA253865-	-	6,116	6,116
<i>Pass-Through from Methodist Hospital Research Institute</i>		01A1	-	(309)	(309)
<i>Pass-Through from Methodist Hospital Research Institute</i>		1U01CA268813-01	-	122,695	122,695
<i>Pass-Through from Methodist Hospital Research Institute</i>		7P01AI152999	-	254,521	254,521
<i>Pass-Through from Mount Sinai School of Medicine</i>		0254-4055-	-	21,272	21,272
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		4609/P01CA10867	-	152	152
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		MRG ONCOLOGY NCTN YEAR 8	-	(165)	(165)
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		NRG-MILLER-GY6	-	28,782	28,782

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		U10CA180868	\$ -	\$ 7,140	\$ 7,140
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		U10CA18086801 3U10CA180868- 08S1	(5,400)	(77,700)	(83,100)
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		5U10CA180868-04	-	1,008	1,008
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		5U10CA180868-05	-	2,092	2,092
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		5U10CA180868-08	-	10,284	10,284
<i>Pass-Through from NSABP</i>		5U10CA012027-37	-	(5,076)	(5,076)
<i>Pass-Through from Oregon Health and Science University</i>		13035474	-	69,147	69,147
<i>Pass-Through from Oregon Health and Science University</i>		2U10CA180888-06 3U10CA180888- 10S1	-	2,079	2,079
<i>Pass-Through from Oregon Health and Science University</i>		5U10CA180888-05	-	(77)	(77)
<i>Pass-Through from Oregon Health and Science University</i>		5U10CA180888-08	-	133,672	133,672
<i>Pass-Through from Oregon Health and Science University</i>		5U10CA180888-09	-	105,872	105,872
<i>Pass-Through from Oregon Health and Science University</i>		5U10CA180888-10 1013080-SWOG- UTHSCSA/U10C 1013080- UTHSCA/5U10CA1 808	-	158,035	158,035
<i>Pass-Through from Oregon Health Sciences University</i>		1020945- AR03214/7U10CA1 80886-08	-	5,251	5,251
<i>Pass-Through from Oregon Health Sciences University</i>		AR03427/7U10CA1 80886-08	-	46,112	46,112
<i>Pass-Through from Public Health Institute</i>		80886-08	-	7,485	7,485
<i>Pass-Through from Public Health Institute</i>		AR10388	-	7,243	7,243
<i>Pass-Through from Public Health Institute</i>		AR10433	-	7,883	7,883
<i>Pass-Through from Public Health Institute</i>		AR11018	-	6,820	6,820
<i>Pass-Through from Public Health Institute</i>		AR13088	-	7,482	7,482
<i>Pass-Through from Public Health Institute</i>		AR61629	-	3,077	3,077
<i>Pass-Through from Public Health Institute</i>		AR61630	-	371	371
<i>Pass-Through from Public Health Institute</i>		AR61631	-	4,450	4,450
<i>Pass-Through from Public Health Institute</i>		AR63401	-	9,695	9,695
<i>Pass-Through from Public Health Institute</i>		AR64203	-	4,106	4,106
<i>Pass-Through from Public Health Institute</i>		AR64218	-	8,212	8,212
<i>Pass-Through from Public Health Institute</i>		PHI- 7U10CA180886-08	-	3,097	3,097
<i>Pass-Through from Public Health Institute</i>		UG1CA189955	-	88,569	88,569
<i>Pass-Through from Public Health Institute</i>		U10CA180886	-	27,794	27,794
<i>Pass-Through from Public Health Institute</i>		5U10CA180886-09 1V1CMS331641-01- 03	-	8,192	8,192
<i>Pass-Through from Purchaser Business Group on Health</i>		11001256-004	-	11,000	11,000
<i>Pass-Through from Purdue University</i>		R01CA216424	-	87,741	87,741
<i>Pass-Through from PHusis Therapeutics, Inc.</i>		2 R42 CA1711408- RTOG1308	-	108,932	108,932
<i>Pass-Through from PLx Pharma, Inc.</i>		RPLLC-SC01	-	(49,349)	(49,349)
<i>Pass-Through from Radiation Therapy Oncology Group</i>		7R01HL158850-02	-	(35,197)	(35,197)
<i>Pass-Through from Raphael Pharmaceuticals LLC</i>		5R01CA230512-04	-	71,192	71,192
<i>Pass-Through from Rutgers Cancer Institute of New Jersey</i>		1R41CA232779-01	-	107,010	107,010
<i>Pass-Through from Saint Louis University</i>		5R42CA192656-03	-	2	2
<i>Pass-Through from SignalRx Pharmaceuticals, Inc.</i>		11128728I-	-	(562)	(562)
<i>Pass-Through from SignalRx Pharmaceuticals, Inc.</i>		5R42CA192656-03	-	3,256	3,256
<i>Pass-Through from St. Jude Children's Research Hospital</i>		5U24CA055727-27	-	174,830	174,830
<i>Pass-Through from St. Jude Children's Research Hospital</i>		PHS 2022-1	-	(13,084)	(13,084)
<i>Pass-Through from Standard Imaging, Inc.</i>		5R01CA254179-03	-	98,774	98,774
<i>Pass-Through from Stanford University</i>		5 R44 CA217591	-	7,476	7,476
<i>Pass-Through from Syntrix Biosystems, Inc.</i>		UTSA/5R01CA237 2	-	116,361	116,361
<i>Pass-Through from Temple University of the Commonwealth System</i>		5R01CA223165-03	-	342,918	342,918
<i>Pass-Through from The Ohio State University</i>		R21CA277849	-	116,966	116,966
<i>Pass-Through from The Pennsylvania State University</i>		5R01CA201788-05 TUL-HSC-559864- 21/22	-	14,469	14,469
<i>Pass-Through from The Trustees of Columbia University</i>		75N93020D00007/ 75N93022F0	-	24,332	24,332
<i>Pass-Through from Tulane University</i>		R33HL163718	-	8,774	8,774
<i>Pass-Through from Tulane University</i>		U01CA253858	-	311,552	311,552
<i>Pass-Through from University of Alabama - Birmingham</i>		1R01CA201788- 01A1	-	8,507	8,507
<i>Pass-Through from University of British Columbia</i>		1 UG3CA241687- 00003041/1R01CA 256482	-	28,154	28,154
<i>Pass-Through from University of California - Davis</i>			-	(987)	(987)
<i>Pass-Through from University of California - San Diego</i>			-	49,208	49,208
<i>Pass-Through from University of Florida</i>			-	231,123	231,123

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from University of Florida</i>		00003333/5R01CA 242003	\$ -	\$ 297,973	\$ 297,973
<i>Pass-Through from University of Florida</i>		00003562/5R01CA 241191	-	141,637	141,637
<i>Pass-Through from University of Florida</i>		00003610/1R01CA 269661	-	10,909	10,909
<i>Pass-Through from University of Florida</i>		5R01CA200867-02	-	(1,235)	(1,235)
<i>Pass-Through from University of Florida</i>		5R01CA241191-02	-	6,109	6,109
<i>Pass-Through from University of Illinois - Chicago</i>		5R01CA225190-03	-	12,640	12,640
<i>Pass-Through from University of Kansas Medical Center</i>		15857	-	110,594	110,594
<i>Pass-Through from University of Maryland - Baltimore</i>		5R01CA187416-05	-	(5,329)	(5,329)
<i>Pass-Through from University of Nebraska Medical Center</i>		R01CA226436	-	55,331	55,331
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		RS20220526-02 20141429	-	34,119	34,119
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		RS20191985-01	-	6,107	6,107
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		5R01CA242845-02	-	170,143	170,143
<i>Pass-Through from University of Pennsylvania</i>		FP00019212	-	31,260	31,260
<i>Pass-Through from University of Pennsylvania</i>		1 R01CA244845 01 583454;PO 4848050;FUND	-	162,340	162,340
<i>Pass-Through from University of Pennsylvania</i>		583454	-	120,464	120,464
<i>Pass-Through from University of Pittsburgh</i>		AWD00000773 (133035-1)/R0	-	(841)	(841)
<i>Pass-Through from University of Rochester</i>		5R01CA214890-03	-	33,079	33,079
<i>Pass-Through from University of Southern California</i>		R33HL163718 1R01CA251579-	-	34,826	34,826
<i>Pass-Through from University of Southern California</i>		01A1	-	35,056	35,056
<i>Pass-Through from University College London</i>		FP00013794	-	32,248	32,248
<i>Pass-Through from University Health Network</i>		NASC2020	-	56,917	56,917
<i>Pass-Through from Via Therapeutics, LLC</i>		UTAUS- FA00000093-NCE UTA20-000939; DIGIOVANNI LOA	-	65,236	65,236
<i>Pass-Through from Via Therapeutics, LLC</i>		NCE UTA20-000939; PO# UT08012020	-	10,091	10,091
<i>Pass-Through from Via Therapeutics, LLC</i>		NCE	-	26,464	26,464
<i>Pass-Through from Wake Forest University Health Sciences</i>		100200-441121	-	41,278	41,278
<i>Pass-Through from Washington University - St. Louis</i>		WU-22-0396	-	7,443	7,443
<i>Pass-Through from Washington University - St. Louis</i>		5R01CA248917-03	-	13,051	13,051
<i>Pass-Through from William Marsh Rice University</i>		1R01CA257814-01 1R41CA213479-	-	108,595	108,595
<i>Pass-Through from Wntrix, Inc.</i>		01A1	-	(1,691)	(1,691)
<i>Pass-Through from Wntrix, Inc.</i>		1R41CA281553-01	-	41,277	41,277
Total - ALN 93.395			5,814,733	77,464,491	83,279,224
Cancer Biology Research	93.396		5,996,332	46,389,199	52,385,531
<i>Pass-Through from Albert Einstein College of Medicine</i>		1R01CA248536- 01A1	-	61,509	61,509
<i>Pass-Through from Ann &amp; Robert H. Lurie Children's Hospital - Chicago</i>		901599-TAMU	-	93,096	93,096
<i>Pass-Through from Baylor College of Medicine</i>		P700000005 1 R37 CA269783-	-	9,117	9,117
<i>Pass-Through from Baylor College of Medicine</i>		01A1	-	12,413	12,413
<i>Pass-Through from Baylor College of Medicine</i>		1P01CA265748-01 1R01CA247917-	-	341,055	341,055
<i>Pass-Through from Baylor College of Medicine</i>		01A1	-	14,789	14,789
<i>Pass-Through from Baylor College of Medicine</i>		1R01CA276173-01	-	48,195	48,195
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA237291-03	-	119,170	119,170
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA25195004	-	95,952	95,952
<i>Pass-Through from Baylor College of Medicine</i>		5R01CA271498-02	-	46,860	46,860
<i>Pass-Through from Baylor College of Medicine</i>		70000001076 70000001076 1	-	241,357	241,357
<i>Pass-Through from Baylor College of Medicine</i>		W/EXT 70000001076 3	-	(142,567)	(142,567)
<i>Pass-Through from Baylor College of Medicine</i>		W/EXT	-	(1,255)	(1,255)
<i>Pass-Through from Brigham and Women's Hospital</i>		126698	-	79,234	79,234
<i>Pass-Through from Case Western Reserve University</i>		RES601175/7R01C A248019-03	-	15,202	15,202
<i>Pass-Through from Cedars-Sinai Medical Center</i>		5P01CA098912-15	-	(32,778)	(32,778)
<i>Pass-Through from Coriell Institute for Medical Research</i>		A21-0004-S001-	-	16,663	16,663
<i>Pass-Through from Duke University</i>		1R01CA264529-01	-	165,849	165,849
<i>Pass-Through from General Technical Services, LLC</i>		M2003380	-	19,874	19,874

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Georgia Institute of Technology</i>		AWD-101670-G3	\$ -	\$ (738)	\$ (738)
<i>Pass-Through from Health Research, Inc.</i>		1R01CA262822-01	-	4,997	4,997
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		5R01CA252222-02	-	138,771	138,771
<i>Pass-Through from Indiana University</i>		8650	-	133,859	133,859
<i>Pass-Through from Institute for Systems Biology</i>		2021 0008; PO P060492	-	220,345	220,345
<i>Pass-Through from Johns Hopkins University</i>		1R01CA254193- 01A1	-	18,532	18,532
<i>Pass-Through from Johns Hopkins University</i>		1R01CA257647- 01A1	-	16,951	16,951
<i>Pass-Through from Kaiser Foundation Research Institute</i>		RNG209546-UTSW- 1	132,811	228,252	361,063
<i>Pass-Through from Massachusetts General Hospital</i>		1 R01 CA276448-	-	85,770	85,770
<i>Pass-Through from Medical College of Wisconsin</i>		5R01CA229907-02 22- 4634/1R21CA2643 53-01	-	(5,062)	(5,062)
<i>Pass-Through from Medical University of South Carolina</i>		MSK 00000120	-	4,394	4,394
<i>Pass-Through from Memorial Sloan Kettering Cancer Center</i>		REQ 1996768	-	185,637	185,637
<i>Pass-Through from Memorial Sloan Kettering Cancer Center</i>		2U24CA213274-07	-	47,877	47,877
<i>Pass-Through from Memorial Sloan Kettering Cancer Center</i>		AGMT00007151	-	84,791	84,791
<i>Pass-Through from Methodist Hospital Research Institute</i>		AGMT00008618	-	43,611	43,611
<i>Pass-Through from Methodist Hospital Research Institute</i>		5U01CA253472-03	-	2,750	2,750
<i>Pass-Through from Oregon Health and Science University</i>		5R01CA227622-04	-	323,291	323,291
<i>Pass-Through from Regents of the University of Michigan</i>		5R01CA239093-03	-	119,577	119,577
<i>Pass-Through from Rutgers Cancer Institute of New Jersey</i>		R01CA258886	-	(310)	(310)
<i>Pass-Through from Sloan Kettering Institute for Cancer Research</i>		1961828	-	30,772	30,772
<i>Pass-Through from Sloan Kettering Institute for Cancer Research</i>		5U01CA264610-02	-	48,292	48,292
<i>Pass-Through from St. Jude Children's Research Hospital</i>		5R01CA227847-05	-	12,164	12,164
<i>Pass-Through from Stanford University</i>		60076906/R01CA2 40726	-	236,646	236,646
<i>Pass-Through from The Ohio State University</i>		UTXHSCCA260729	-	27,422	27,422
<i>Pass-Through from The Pennsylvania State University</i>		/1R01CA2607	-	42,400	42,400
<i>Pass-Through from The Trustees of Columbia University</i>		5U01CA225431-02	-	379,612	379,612
<i>Pass-Through from University of California - Davis</i>		A18-1813-S001-	-	(5,033)	(5,033)
<i>Pass-Through from University of California - Davis</i>		A20-2362-S002	-	6,337	6,337
<i>Pass-Through from University of California - Davis</i>		A23-0193-S001	-	13,606	13,606
<i>Pass-Through from University of Florida</i>		00003256/5R01CA 260239	-	9,957	9,957
<i>Pass-Through from University of Kentucky Research Foundation</i>		3200002546-19- 285;PO7800004921	-	66,618	66,618
<i>Pass-Through from University of Miami</i>		OS00000956	-	303,455	303,455
<i>Pass-Through from University of Miami</i>		5R01CA222918-03	-	62,561	62,561
<i>Pass-Through from University of Michigan</i>		5R01CA227622-02 H008523703/5R01 CA248019-0	-	192,960	192,960
<i>Pass-Through from University of Minnesota</i>		5R01CA203108-06	-	130,747	130,747
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		AWD00004566 (136560)	-	10,445	10,445
<i>Pass-Through from University of Pittsburgh Medical Center</i>		UWSC13171/1R01	-	1,857	1,857
<i>Pass-Through from University of Washington</i>		CA260843-01	-	254,738	254,738
<i>Pass-Through from Weill Medical College of Cornell University</i>		223854	-	41,251	41,251
Total - ALN 93.396			6,129,143	51,159,196	57,288,339
Cancer Centers Support Grants	93.397		2,206,643	77,312,093	79,518,736
<i>Pass-Through from Beckman Research Institute of City of Hope</i>		U54CA209978-06	-	5,907	5,907
<i>Pass-Through from Coriell Institute for Medical Research</i>		5P50CA254897-03	-	6,927	6,927
<i>Pass-Through from Indiana University</i>		9157	-	(1,842)	(1,842)
<i>Pass-Through from Indiana University</i>		9461	-	195,703	195,703
<i>Pass-Through from Massachusetts Institute of Technology</i>		1U54CA261694-01	-	387,339	387,339
<i>Pass-Through from Methodist Hospital Research Institute</i>		5U54CA210181-05	-	7,732	7,732
<i>Pass-Through from New Mexico State University</i>		Q02347	-	1,771	1,771
<i>Pass-Through from Sloan Kettering Institute for Cancer Research</i>		P50CA247749/FLO W-THRU	-	149,106	149,106
<i>Pass-Through from The Ohio State University</i>		5P50CA168505-05	-	(31,959)	(31,959)
<i>Pass-Through from University of Michigan</i>		1P50CA272170-01	-	40,553	40,553
<i>Pass-Through from University of New Mexico</i>		AID20220139	-	3,111	3,111
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC64910	-	237,655	237,655
<i>Pass-Through from Vanderbilt University Medical Center</i>		5P50CA236733-03	-	265,277	265,277
Total - ALN 93.397			2,206,643	78,579,373	80,786,016



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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Cancer Research Manpower	93.398		\$ 84,163	\$ 9,770,012	\$ 9,854,175
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		1131110	-	7,267	7,267
Total - ALN 93.398			84,163	9,777,279	9,861,442
Cancer Control	93.399		592,192	1,886,912	2,479,104
<i>Pass-Through from Alliance NCTN Foundation</i>		5UG1CA189823-08	-	126,905	126,905
<i>Pass-Through from Alliance NCTN Foundation</i>		7UG1CA189823-07	-	(3,110)	(3,110)
<i>Pass-Through from Aurora Oncology</i>		M1900839	-	312,403	312,403
<i>Pass-Through from Baylor College of Medicine</i>		7000001483/P20C	-	-	-
<i>Pass-Through from Baylor College of Medicine</i>		A262733	-	20,563	20,563
<i>Pass-Through from Baylor College of Medicine</i>		7000001485	-	151,866	151,866
<i>Pass-Through from Eastern Cooperative Oncology Group</i>		5UG1CA189828-08	-	280,495	280,495
<i>Pass-Through from Eastern Cooperative Oncology Group</i>		5UG1CA189828-09	-	119,962	119,962
<i>Pass-Through from Medical University of South Carolina</i>		7R01CA232888-05	-	64,916	64,916
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		2UG1CA18986706	-	21,879	21,879
<i>Pass-Through from NRG Oncology Foundation, Inc.</i>		5UG1CA189867-07	-	21,162	21,162
<i>Pass-Through from NSABP</i>		5U10CA037377-22	-	4,367	4,367
<i>Pass-Through from Oregon Health and Science University</i>		5UG1CA189974-07	-	(6,976)	(6,976)
<i>Pass-Through from Oregon Health and Science University</i>		5UG1CA189974-08	-	31,636	31,636
<i>Pass-Through from Oregon Health Sciences University</i>		2UG1CA189974	-	6,737	6,737
<i>Pass-Through from Oregon Health Sciences University</i>		5UG1CA189974-07	-	9,428	9,428
<i>Pass-Through from Public Health Institute</i>		AR61553/5UG1CA	-	-	-
<i>Pass-Through from Public Health Institute</i>		189955-09	-	631	631
<i>Pass-Through from Public Health Institute</i>		7UG1CA189955-08	-	5,164	5,164
<i>Pass-Through from Wake Forest University Health Sciences</i>		5UG1CA189824-07	-	40,425	40,425
Total - ALN 93.399			592,192	3,095,365	3,687,557
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421				
<i>Pass-Through from Association of State and Territorial Health Officials</i>		6NU38OT000290-03-01	-	137	137
<i>Pass-Through from Council of State &amp; Territorial Epidemiologists</i>		M2202790	-	26,764	26,764
<i>Pass-Through from National Network of Public Health Institutes Inc</i>		G2440 AG-1061	-	19,495	19,495
<i>Pass-Through from University of California - Los Angeles</i>		1920-G-ZA457-BELUE	-	13,775	13,775
COVID-19 - Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health		TFGH			
<i>Pass-Through from The Task Force For Global Health, Inc.</i>		NU38OT000316-03-02	-	7,010	7,010
<i>Pass-Through from The Task Force For Global Health, Inc.</i>		TFGH			
<i>Pass-Through from The Task Force For Global Health, Inc.</i>		NU38OT000316-05-00	-	15,499	15,499
Total - ALN 93.421			-	82,680	82,680
The National Cardiovascular Health Program	93.426		52,347	39,696	92,043
ACL National Institute on Disability, Independent Living, and Rehabilitation Research	93.433		128,296	1,410,250	1,538,546
<i>Pass-Through from Baylor Research Institute</i>		41010201701	-	15,110	15,110
<i>Pass-Through from Baylor Research Institute</i>		41010202201	-	81,097	81,097
<i>Pass-Through from Indiana University</i>		8702	-	3,600	3,600
<i>Pass-Through from Kessler Foundation, Inc</i>		40644-01	-	15,452	15,452
<i>Pass-Through from Langston University</i>		LU-520133-9	-	15,523	15,523
<i>Pass-Through from Langston University</i>		90RTST0001-05-00	-	12,497	12,497
<i>Pass-Through from Liberating Technologies, Inc.</i>		UTSW-90BISA0052	-	5,200	5,200
<i>Pass-Through from MedStar Health Research Institute, Inc.</i>		90RTHF0003-01-00	-	51,276	51,276
<i>Pass-Through from Memorial Hermann Health System</i>		90DPAD0001-05-03	-	23,574	23,574
<i>Pass-Through from Memorial Hermann Health System</i>		90DPAD0010-02-00	-	88,100	88,100
<i>Pass-Through from Memorial Hermann Health System</i>		90DPTB0016	-	328	328
<i>Pass-Through from Memorial Hermann Health System</i>		90DPTB0025-01-00	-	3,278	3,278
<i>Pass-Through from Memorial Hermann Health System</i>		90DP0092-05-03	-	5,558	5,558
<i>Pass-Through from Memorial Hermann Health System</i>		90S15027	-	(95)	(95)
<i>Pass-Through from Shepherd Center, Inc.</i>		SHEP-20-0005	-	1,333	1,333

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from TIRR Memorial Hermann</i>		90DPAD0013-01-	\$ -	\$ 22,450	\$ 22,450
<i>Pass-Through from TIRR Memorial Hermann</i>		90DPTB00160300	-	1,814	1,814
<i>Pass-Through from TIRR Memorial Hermann</i>		90DPTB0025	-	11,916	11,916
<i>Pass-Through from TIRR Memorial Hermann</i>		90DPTB0025-01-00	-	13,778	13,778
<i>Pass-Through from University of Alabama - Birmingham</i>		90REGE00002040	-	12,806	12,806
<i>Pass-Through from University of Alabama - Birmingham</i>		90REGE00050100	-	29,653	29,653
<i>Pass-Through from University of Wisconsin</i>		T73MC22236	-	48,546	48,546
Total - ALN 93.433			128,296	1,873,044	2,001,340
Indian Self-Determination	93.441				
<i>Pass-Through from Northwest Portland Area Indian Health Board</i>		248-96-0011	-	113,932	113,932
Congressional Directives	93.493			629,146	629,146
COVID-19 - Community Health Workers for Public Health Response and Resilient	93.495				
<i>Pass-Through from Harris County Public Health and Environmental Services</i>		OCEE-CDD21	-	219,777	219,777
Public Health Training Centers Program	93.516		-	72,621	72,621
Temporary Assistance for Needy Families	93.558		-	12,684	12,684
Welfare Reform Research, Evaluations and National Studies	93.595		22,427	38,872	61,299
Head Start	93.600				
<i>Pass-Through from City of San Antonio</i>		4500444740	-	17,913	17,913
Developmental Disabilities Basic Support and Advocacy Grants	93.630		-	55,749	55,749
<i>Pass-Through from Baylor College of Medicine</i>		7000000940	103,346	-	103,346
Total - ALN 93.630			103,346	55,749	159,095
Developmental Disabilities Projects of National Significance	93.631		-	29,507	29,507
University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632		-	530,387	530,387
Children's Justice Grants to States	93.643				
<i>Pass-Through from Children's Advocacy Centers of Texas, Inc.</i>		AID20220502	-	57,039	57,039
Accountable Health Communities	93.650		-	3,441	3,441
Adoption Opportunities	93.652		-	12,454	12,454
Foster Care Title IV-E	93.658		-	344,591	344,591
Mental and Behavioral Health Education and Training Grants	93.732		13,576	3,351,438	3,365,014
Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs - financed by Prevention and Public Health Funds (PPHF)	93.734		-	45,881	45,881
PPHF: Racial and Ethnic Approaches to Community Health Program financed solely by Public Prevention and Health Funds	93.738				
<i>Pass-Through from American Heart Association</i>		158707-A06	-	30,032	30,032
<i>Pass-Through from City of San Antonio</i>		PO# 4500437339	-	74,484	74,484
Total - ALN 93.738			-	104,516	104,516
Elder Abuse Prevention Interventions Program	93.747		-	295,679	295,679
COVID-19 - Elder Abuse Prevention Interventions Program			-	483,158	483,158
Total - ALN 93.747			-	778,837	778,837
Medical Assistance Program	93.778				
<i>Pass-Through from Board of Regents of the University of Wisconsin System</i>		0000001671	-	114,218	114,218
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779		59,272	150,387	209,659
Opioid STR	93.788		-	802,121	802,121

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from University of Missouri - Kansas City</i>		00109598/0007733 2 1	\$ -	\$ 34,243	\$ 34,243
Total - ALN 93.788			-	836,364	836,364
Organized Approaches to Increase Colorectal Cancer Screening	93.800		-	81,337	81,337
National Ebola Training and Education Center (NETEC)	93.825		-	61,540	61,540
<i>Pass-Through from University of Nebraska Medical Center</i>		36-5420-3001-004	-	61,540	61,540
Cardiovascular Diseases Research	93.837		9,298,985	45,143,133	54,442,118
<i>Pass-Through from Baylor College of Medicine</i>		R01HL148050 1R01HL15058901A	-	237,018	237,018
<i>Pass-Through from Baylor College of Medicine</i>		1 1R01HL159159-	-	25,116	25,116
<i>Pass-Through from Baylor College of Medicine</i>		01A1	-	17,006	17,006
<i>Pass-Through from Baylor College of Medicine</i>		5R34HL163376-02	-	4,758	4,758
<i>Pass-Through from Baystate Medical Center, Inc</i>		21218-2	-	36,183	36,183
<i>Pass-Through from Boston University</i>		4500003155/1R01 HL142983-0	-	183	183
<i>Pass-Through from BridgeSource Medical Corp</i>		BSM19-ABIOMED-	-	(1,356)	(1,356)
<i>Pass-Through from Brigham and Women's Hospital</i>		01/R43HL145	-	149,338	149,338
<i>Pass-Through from Cedars-Sinai Medical Center</i>		5R01HL148218-03	-	17,823	17,823
<i>Pass-Through from Cedars-Sinai Medical Center</i>		0001969283	-	15,233	15,233
<i>Pass-Through from Cedars-Sinai Medical Center</i>		0002080043	-	40,524	40,524
<i>Pass-Through from Cedars-Sinai Medical Center</i>		1590769	-	1R41HL156482-	1R41HL156482-
<i>Pass-Through from Chelak Medical Solution, Inc.</i>		01A1	-	30,502	30,502
<i>Pass-Through from Cincinnati Children's Hospital Medical Center</i>		4R24HL105333-05	-	(2,896)	(2,896)
<i>Pass-Through from City of Hope National Medical Center and Beckman Research Institute</i>		64490 2010965 669301	-	18,106	18,106
<i>Pass-Through from Dartmouth College</i>		R907/R01HL13715 7-04	-	(2,821)	(2,821)
<i>Pass-Through from Duke University</i>		A035535/1R01HL1 55396-01A1	-	1,163	1,163
<i>Pass-Through from Duke University</i>		2037894/5U01HL13 4679	-	669	669
<i>Pass-Through from Duke University</i>		303001731/5R01H L157531-02	-	35,888	35,888
<i>Pass-Through from Eastern Virginia Medical School</i>		5R01HL139000-04 A722421	-	45,348	45,348
<i>Pass-Through from Emory University School of Medicine</i>		FORMERLY A578495	-	6,166	6,166
<i>Pass-Through from George Washington University</i>		U24HL140168	-	558	558
<i>Pass-Through from Georgia Institute of Technology</i>		R01HL140325	-	210,040	210,040
<i>Pass-Through from Harvard Medical School</i>		7R01HL161385-02	-	12,868	12,868
<i>Pass-Through from Health Core, Inc.</i>		R01HL141213-	-	718	718
<i>Pass-Through from Indiana University</i>		9377-UTA	-	10,483	10,483
<i>Pass-Through from Indiana University</i>		9481	-	18,194	18,194
<i>Pass-Through from Indiana University - Purdue University</i>		9387-UTSW	-	15,822	15,822
<i>Pass-Through from Indiana University - Purdue University</i>		9582	-	5,411	5,411
<i>Pass-Through from Indiana University - School of Medicine</i>		8779/ PO0334255	-	107,246	107,246
<i>Pass-Through from Inova Health Care Services</i>		U20-07-4182-	-	2,254	2,254
<i>Pass-Through from Johns Hopkins University</i>		U01HL096812 KBT21-	-	183,889	183,889
<i>Pass-Through from Koronis Biomedical Technologies Corporation</i>		WIRELESSRODEN T2-06/	-	102,504	102,504
<i>Pass-Through from Leuko Labs, Inc.</i>		5U54HL143541-03	-	1,996	1,996
<i>Pass-Through from Loma Linda University</i>		R01HL146562	-	103,991	103,991
<i>Pass-Through from Loyola University Chicago</i>		R01HL158649	-	37,208	37,208
<i>Pass-Through from Massachusetts General Hospital</i>		A5332	-	(14,748)	(14,748)
<i>Pass-Through from Massachusetts General Hospital</i>		A5332 5U01HL123336-05	-	53,596	53,596
<i>Pass-Through from Massachusetts General Hospital</i>		1R01HL162928- 01A1	-	2,784	2,784
<i>Pass-Through from Massachusetts General Hospital</i>		5R01HL149516-03	-	4,049	4,049
<i>Pass-Through from Massachusetts General Hospital</i>		5R01HL151855-03 5U01HL123336-06	-	62,717	62,717
<i>Pass-Through from Massachusetts General Hospital</i>		FUND 225709	-	51,093	51,093
<i>Pass-Through from Medical University of South Carolina</i>		4R33HL155793-02	-	22,062	22,062
<i>Pass-Through from Memorial Sloan Kettering Cancer Center</i>		5R01HL129472-03	-	2,344	2,344
<i>Pass-Through from Methodist Hospital Research Institute</i>		5 R21 H15934 02	-	69,430	69,430
<i>Pass-Through from Methodist Hospital Research Institute</i>		7R01HL134740-04	-	16,962	16,962

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from National Marrow Donor Program</i>		2U10HL069294-11	\$ -	\$ 142,659	\$ 142,659
<i>Pass-Through from New England Research Institutes</i>		U24HL135691 5	-	7,664	7,664
<i>Pass-Through from New England Research Institutes</i>		U24HL135691 6	-	8,994	8,994
<i>Pass-Through from Oregon Health Sciences University</i>		R01HL161385-01	-	(800)	(800)
<i>Pass-Through from Regents of the University of California</i>		R21HL165018	-	20,666	20,666
<i>Pass-Through from Regents of the University of California - UCLA</i>		5U01HL146333-04	-	18,703	18,703
<i>Pass-Through from Rensselaer Polytechnic Institute</i>		R01HL148104	-	26,291	26,291
<i>Pass-Through from Research Foundation of Suny</i>		100-1091654-	-	(140)	(140)
<i>Pass-Through from RTI International</i>		5U01HL14535802	-	9,322	9,322
<i>Pass-Through from Saint Luke's Hospital of Kansas City</i>		GR-00666-02	-	114,651	114,651
		100-1091654-			
<i>Pass-Through from Suny Downstate Medical Center</i>		90560/5R25HL1	-	12,356	12,356
<i>Pass-Through from The Ohio State University</i>		5UH3HL14013104	-	9,051	9,051
		R1193216/R01HL1			
<i>Pass-Through from University at Buffalo - Suny</i>		4267302	-	142,762	142,762
		000513373-SP005-			
<i>Pass-Through from University of Alabama - Birmingham</i>		SC001/P01	-	(27,683)	(27,683)
<i>Pass-Through from University of Alabama - Birmingham</i>		000522873-SC001	-	52,507	52,507
		000533801-SP005-			
<i>Pass-Through from University of Alabama - Birmingham</i>		SC001	-	255,812	255,812
		2R01HL120338-			
<i>Pass-Through from University of Alabama - Birmingham</i>		07A1	-	26,918	26,918
<i>Pass-Through from University of Alabama - Birmingham</i>		2R01HL12033808	-	15,150	15,150
<i>Pass-Through from University of Alabama - Birmingham</i>		5R01HL149796-03	-	5,902	5,902
<i>Pass-Through from University of Arizona</i>		66710	-	41,971	41,971
		00011002/1R01HL			
<i>Pass-Through from University of California - Berkeley</i>		157820	-	59,569	59,569
		20221687/1R01HL			
<i>Pass-Through from University of California - Irvine</i>		163582-01	-	198,850	198,850
<i>Pass-Through from University of California - San Francisco</i>		13709SC	-	58,317	58,317
<i>Pass-Through from University of California - San Francisco</i>		14046SC	-	35,678	35,678
<i>Pass-Through from University of Colorado Anschutz Medical</i>		FY23 1194 001	-	10,646	10,646
<i>Pass-Through from University of Illinois</i>		5R01HL147031-04	-	23,539	23,539
<i>Pass-Through from University of Iowa</i>		R01HL139918	-	2,399	2,399
<i>Pass-Through from University of Iowa</i>		1 R01 HL149677-	-	52,265	52,265
<i>Pass-Through from University of Kentucky</i>		3200005096-21-	-	42,216	42,216
		OS00000837; PO#			
<i>Pass-Through from University of Miami</i>		SPC-002076	-	8,248	8,248
		K00016941/1UG3H			
<i>Pass-Through from University of Michigan</i>		L159134	-	1,395	1,395
<i>Pass-Through from University of Michigan</i>		K00017533	-	1,959	1,959
<i>Pass-Through from University of Michigan</i>		R01HL158723	-	531,600	531,600
		1UG3HL145269-			
<i>Pass-Through from University of Michigan</i>		01A1	-	14,131	14,131
		1R01HL155209-			
<i>Pass-Through from University of Minnesota</i>		01A1 90048	-	58,477	58,477
<i>Pass-Through from University of Minnesota</i>		5R01HL059367-21	-	18,130	18,130
<i>Pass-Through from University of Minnesota</i>		5R01HL116720-07	-	115,353	115,353
<i>Pass-Through from University of Missouri</i>		5R01HL139523-04	-	49,824	49,824
<i>Pass-Through from University of Missouri</i>		5R01HL142133-04	-	19,688	19,688
<i>Pass-Through from University of Missouri - Columbia</i>		R01HL136386	-	12,924	12,924
		5110535/R01HL13			
<i>Pass-Through from University of North Carolina</i>		9842-01A1	-	327	327
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5R01HL143885-04	-	15,183	15,183
		576601; PO#			
<i>Pass-Through from University of Pennsylvania</i>		4985039	-	378,248	378,248
		AWD00004314(137			
<i>Pass-Through from University of Pittsburgh</i>		168-11A)/1	-	1,860	1,860
<i>Pass-Through from University of Rochester</i>		5R01HL123346-05	-	(1,106)	(1,106)
<i>Pass-Through from University of South Carolina</i>		19-3853	-	47,709	47,709
<i>Pass-Through from University of Washington</i>		R01HL144438	-	12,801	12,801
<i>Pass-Through from University of Washington</i>		UWSC14204	-	144,622	144,622
<i>Pass-Through from University of Washington</i>		2R01HL105756-11	-	52,614	52,614
<i>Pass-Through from University of Washington</i>		5R01HL105756-10	-	(13,418)	(13,418)
<i>Pass-Through from Vanderbilt University</i>		112424	-	72,681	72,681
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC106289	-	68,805	68,805
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC107890	-	7,196	7,196
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC81312	-	(180)	(180)
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC93518	-	12,692	12,692
		1R01HL167509-			
<i>Pass-Through from Vanderbilt University Medical Center</i>		01A1	-	12,175	12,175
<i>Pass-Through from Vanderbilt University Medical Center</i>		5R01HL149779-03	-	8,374	8,374
<i>Pass-Through from Vanderbilt University Medical Center</i>		5R01HL158884-02	-	7,523	7,523

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Wake Forest University Health Sciences</i>		4UH3HL155801-02	\$ -	\$ 150,819	\$ 150,819
<i>Pass-Through from Wake Forest University Health Sciences</i>		5R01HL111362-08	-	160,810	160,810
<i>Pass-Through from Washington University</i>		5R01HL156991-03	-	43,600	43,600
		5R01HL156991-03			
<i>Pass-Through from Washington University</i>		PRV W210448	-	101,772	101,772
<i>Pass-Through from Washington University - St. Louis</i>		5R25HL10540012	-	3,339	3,339
<i>Pass-Through from Washington University - St. Louis</i>		5R25HL10540013	-	3,873	3,873
		X03083200/7K01H			
<i>Pass-Through from William Marsh Rice University</i>		L150247-04	-	19,047	19,047
		GR117954 (CON-			
<i>Pass-Through from Yale University</i>		80003895)	-	25,054	25,054
COVID-19 - Cardiovascular Diseases Research			87,800	179,852	267,652
		A5332 / 3 FUND			
<i>Pass-Through from Massachusetts General Hospital</i>		237676	-	3,377	3,377
<i>Pass-Through from New England Research Institutes</i>		MUSIC	-	19,287	19,287
Total - ALN 93.837			9,386,785	50,637,455	60,024,240
Lung Diseases Research	93.838		1,623,070	9,417,210	11,040,280
		A23-0051-S008			
<i>Pass-Through from Ann &amp; Robert H. Lurie Children's Hospital - Chicago</i>		UTSW	-	9,123	9,123
		1R01HL161012-			
<i>Pass-Through from Beth Israel Deaconess Medical Center</i>		01A1	-	9,945	9,945
		BSM22-			
<i>Pass-Through from BridgeSource Medical Corp</i>		SMARTNEB1-			
		03/1R43HL	-	1,651	1,651
		1R01HL161012-			
<i>Pass-Through from Brigham and Women's Hospital</i>		01A1	-	13,508	13,508
<i>Pass-Through from California Northstate University LLC</i>		FAHKRUL-2021-02	-	15,765	15,765
		1R01HL162937-			
<i>Pass-Through from Children's Mercy Hospital</i>		01A1	-	15,925	15,925
<i>Pass-Through from Emory University</i>		A655850	-	1,388	1,388
<i>Pass-Through from Emory University</i>		R01HL139876	-	185,065	185,065
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		0001102483	-	19,630	19,630
<i>Pass-Through from George Washington University</i>		R01HL098354	-	3,697	3,697
		S-ALP2021-CF42			
<i>Pass-Through from George Washington University</i>		PO# 1000233569	-	2	2
<i>Pass-Through from George Washington University</i>		S-ALP2122-CF42	-	27,223	27,223
<i>Pass-Through from George Washington University</i>		5R01HL09835408	-	(3)	(3)
<i>Pass-Through from Mayo Clinic</i>		5R01HL126667	-	1,363	1,363
		20125601-UT			
<i>Pass-Through from National Jewish Health</i>		SOUTHWESTERN	-	3,270	3,270
<i>Pass-Through from National Jewish Health</i>		20125602	-	3,273	3,273
		7505/G001845-			
<i>Pass-Through from Southern Methodist University</i>		7505	-	202,903	202,903
<i>Pass-Through from Southern Methodist University</i>		R01HL142775	-	127,225	127,225
<i>Pass-Through from University of California - San Francisco</i>		13417SC	-	160,974	160,974
<i>Pass-Through from University of California - San Francisco</i>		5R01HL14878103	-	290,990	290,990
<i>Pass-Through from University of California - San Francisco</i>		5U01HL134766-07	-	29,842	29,842
<i>Pass-Through from University of Colorado Anschutz Medical</i>		FY22 576 009-01	-	26,942	26,942
<i>Pass-Through from University of Maryland - Baltimore</i>		21127	-	110	110
		K00016051			
<i>Pass-Through from University of Michigan</i>		PRECISION	-	4,473	4,473
		K00016203/5U24H			
<i>Pass-Through from University of Michigan</i>		L145265	-	35,513	35,513
<i>Pass-Through from University of Michigan</i>		5R01HL147261-04	-	9,375	9,375
<i>Pass-Through from University of Nebraska Medical Center</i>		1R01HL157269-03	-	12,350	12,350
		AWD00007029			
<i>Pass-Through from University of Pittsburgh</i>		(139025-6)	-	12,445	12,445
<i>Pass-Through from University of South Alabama</i>		270900	-	40,348	40,348
<i>Pass-Through from University of Vermont</i>		31438 52240	-	7,314	7,314
<i>Pass-Through from Westat, Inc.</i>		OT2HL158287	-	1,480,375	1,480,375
<i>Pass-Through from Westat, Inc.</i>		6793-02-S012	-	271,010	271,010
COVID-19 - Lung Diseases Research					
		20-312-0217571-			
<i>Pass-Through from Baylor College of Medicine</i>		66102L	-	(320)	(320)
		40(GG015997-			
<i>Pass-Through from Columbia University</i>		01)/RTI22-312	-	118,869	118,869
<i>Pass-Through from George Washington University</i>		OT2HL16184701	-	18,096	18,096
		RECOVER /			
<i>Pass-Through from George Washington University</i>		CAPITATION	-	114	114
<i>Pass-Through from New York University Grossman School of Medicine</i>		ACTIV-4	-	31,344	31,344

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from New York University Grossman School of Medicine</i>		ADU-09- 21/OT2HL161847- 01	\$ -	\$ 3,331,329	\$ 3,331,329
<i>Pass-Through from New York University Grossman School of Medicine</i>		PATHO-PH1- DEFRONZO	-	379,351	379,351
<i>Pass-Through from New York University Grossman School of Medicine</i>		PATHO-PH1- KRAIG	11,513	18,244	29,757
<i>Pass-Through from New York University Grossman School of Medicine</i>		PATHO-PH1- SHARMA	-	201,761	201,761
<i>Pass-Through from New York University Grossman School of Medicine</i>		22- 01/OT2HL161847- 01	-	1,080	1,080
<i>Pass-Through from University of Colorado - Denver</i>		OT2HL16184701	-	56,837	56,837
<i>Pass-Through from University of Michigan</i>		K00013681-005	-	(8,182)	(8,182)
<i>Pass-Through from University of Pittsburgh</i>		AWD00003523-6	-	-	-
<i>Pass-Through from University of Utah</i>		OT2HL156812	-	338,400	338,400
<i>Pass-Through from University of Utah</i>		OT2HL16184701	-	24,997	24,997
<i>Pass-Through from University of Utah</i>		PO# U000404876	-	-	-
<i>Pass-Through from Weill Medical College of Cornell University</i>		OT2HL161847-01	-	20,047	20,047
		220367-10	-	116,752	116,752
Total - ALN 93.838			1,634,583	17,088,943	18,723,526
Blood Diseases and Resources Research	93.839		1,438,625	7,855,384	9,294,009
<i>Pass-Through from Baylor College of Medicine</i>		000182757	-	107,525	107,525
<i>Pass-Through from Baylor College of Medicine</i>		7000001211	-	65,272	65,272
<i>Pass-Through from Boston University</i>		4500003949	-	238,593	238,593
<i>Pass-Through from Columbia University</i>		1 GG012860 01	-	48	48
		2037978	-	-	-
<i>Pass-Through from Duke University</i>		1U24HL137907- 01A1	-	103,186	103,186
<i>Pass-Through from East Carolina University</i>		AWD-20-0778-S01	-	716	716
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		0001041686/2R01	-	-	-
		HL128239	-	27,857	27,857
<i>Pass-Through from Medical University of South Carolina</i>		MUSC17-060- 8C868	-	(6,574)	(6,574)
<i>Pass-Through from National Marrow Donor Program</i>		17-SIBS	-	433	433
<i>Pass-Through from Northwestern University</i>		60055894UTHSSA/ 5R01HL1480	-	36,685	36,685
		1013272- UTHSCSA/R01HL1	-	-	-
<i>Pass-Through from Oregon Health Sciences University</i>		441	-	2,729	2,729
<i>Pass-Through from Osciflex LLC</i>		M2102348	-	45,193	45,193
<i>Pass-Through from Regents of the University of Minnesota</i>		5R01HL056067-25	-	22,360	22,360
<i>Pass-Through from Stanford University</i>		62893360-193199	-	10,332	10,332
<i>Pass-Through from University of Alabama - Birmingham</i>		HHSN26820180000	-	-	-
<i>Pass-Through from University of Chicago</i>		51/HHSN26800001	-	95,132	95,132
<i>Pass-Through from University of Maryland</i>		5R01HL13334-05	-	14,559	14,559
<i>Pass-Through from University of Pittsburgh</i>		7UH3HL143192-05	-	44,841	44,841
<i>Pass-Through from University of Pittsburgh</i>		CNVA00057723	-	-	-
<i>Pass-Through from University of Washington</i>		(130653-2)	-	33,164	33,164
<i>Pass-Through from University of Washington</i>		5UH3HL143192-04	-	17,275	17,275
<i>Pass-Through from University of Washington</i>		R01HL134894	-	39,911	39,911
<i>Pass-Through from University of Washington</i>		UWSC12238 /	-	-	-
<i>Pass-Through from University of Washington</i>		1R01HL154385-01	-	46,118	46,118
<i>Pass-Through from Versiti Wisconsin, Inc</i>		1UG3HL165064-01	-	4,882	4,882
<i>Pass-Through from Versiti Wisconsin, Inc</i>		1001380-5-UTSMC	-	155	155
<i>Pass-Through from Versiti Wisconsin, Inc</i>		2001487-5 UTSMC	-	306	306
Total - ALN 93.839			1,438,625	8,806,082	10,244,707
Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders	93.840		21,554	391,597	413,151
<i>Pass-Through from University of Pennsylvania</i>		580490	-	31,714	31,714
<i>Pass-Through from University of Utah</i>		10057254-02-UTS	-	28,249	28,249
COVID-19 - Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders					
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC 92552	-	1,954	1,954
Total - ALN 93.840			21,554	453,514	475,068
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		1,343,589	10,724,114	12,067,703

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Baylor College of Medicine</i>		3U54AR068069-08S1	\$ -	\$ 15,325	\$ 15,325
<i>Pass-Through from Baylor College of Medicine</i>		5R01AR076770-04	-	149,012	149,012
<i>Pass-Through from Columbia University</i>		1(GG018336-01)	-	31,355	31,355
		AWD00001114-UT; PO GRT2000008	-	50,213	50,213
<i>Pass-Through from Feinstein Institute for Medical Research</i>		1R01AR07534601	-	1,313	1,313
<i>Pass-Through from Hebrew Rehabilitation Center</i>		R01AR074473	-	(11)	(11)
<i>Pass-Through from Indiana University</i>		ADVARRA-19-00586	-	7,997	7,997
<i>Pass-Through from Neuromuscular Dynamics, LLC</i>		997585	-	(76)	(76)
<i>Pass-Through from New Jersey Institute of Technology</i>		17-A1-00-006916 3	-	-	-
<i>Pass-Through from New York University Grossman School of Medicine</i>		PO# M190174270	-	(485)	(485)
		17-A1-00-006916 5	-	-	-
<i>Pass-Through from New York University Grossman School of Medicine</i>		(W/EXT)	-	72,463	72,463
<i>Pass-Through from Penn State Hershey Medical Center</i>		UTSWAR071077	-	92,093	92,093
<i>Pass-Through from Progenra, Inc.</i>		R43AR074799	-	(1,189)	(1,189)
<i>Pass-Through from Reelin Therapeutics Inc</i>		SBIR REELIN	-	99,549	99,549
<i>Pass-Through from Steadman Philippon Research Institute</i>		5UG3AR077748-03	-	22,311	22,311
		5995-THSCSA- DHHS-3364/1R0	-	135,129	135,129
<i>Pass-Through from The Pennsylvania State University</i>		5R01AR076924-19	-	18,091	18,091
<i>Pass-Through from University of Alabama</i>		9R01AR076924-16A1	-	13,392	13,392
<i>Pass-Through from University of Alabama</i>		2021-1480	-	(11,812)	(11,812)
<i>Pass-Through from University of California - Irvine</i>		K00014576	-	405,614	405,614
<i>Pass-Through from University of Michigan</i>		5R01AR073178-06	-	51,042	51,042
<i>Pass-Through from University of Mississippi Medical Center</i>		AWD00003721	-	-	-
<i>Pass-Through from University of Pittsburgh</i>		(135818-1)	-	79,746	79,746
<i>Pass-Through from University of Utah</i>		10056839-01	-	75,719	75,719
<i>Pass-Through from University of Washington</i>		1R01AR078192	-	256,126	256,126
<i>Pass-Through from Weill Cornell Medicine</i>		201852	-	(81)	(81)
<i>Pass-Through from Weill Cornell Medicine</i>		214559-4	-	117,949	117,949
Total - ALN 93.846			1,343,589	12,404,899	13,748,488
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		9,367,345	61,465,298	70,832,643
		1329760- UTHSCSA/1R01DK	-	-	-
<i>Pass-Through from AdventHealth</i>		120	-	20,438	20,438
<i>Pass-Through from American Council of Learned Societies</i>		2023-396	-	36,981	36,981
<i>Pass-Through from Ann &amp; Robert H. Lurie Children's Hospital - Chicago</i>		901628-UT	-	23,400	23,400
<i>Pass-Through from Baylor College of Medicine</i>		PO 7000001771	-	18,371	18,371
<i>Pass-Through from Baylor College of Medicine</i>		PO 7000001807	-	19,979	19,979
<i>Pass-Through from Baylor College of Medicine</i>		P00444703	-	1,442	1,442
<i>Pass-Through from Baylor College of Medicine</i>		P700000124	-	4,731	4,731
<i>Pass-Through from Baylor College of Medicine</i>		R01DK122784	-	262,636	262,636
<i>Pass-Through from Baylor College of Medicine</i>		1R01DK129474-01	-	3,239	3,239
<i>Pass-Through from Baylor College of Medicine</i>		5P30DK056338	-	7,944	7,944
<i>Pass-Through from Baylor College of Medicine</i>		5P30DK056338-20	-	35,944	35,944
<i>Pass-Through from Baylor College of Medicine</i>		5R01DK109934-04	-	(429)	(429)
<i>Pass-Through from Baylor College of Medicine</i>		5R01DK109934-07	-	243,141	243,141
<i>Pass-Through from Baylor College of Medicine</i>		5R01DK120858-03	-	201,991	201,991
<i>Pass-Through from Baylor College of Medicine</i>		5R01DK128053-02	-	49,939	49,939
<i>Pass-Through from Baylor College of Medicine</i>		7K23DK123398-04	-	24,821	24,821
<i>Pass-Through from Baylor College of Medicine</i>		7000001539	-	6,613	6,613
<i>Pass-Through from Board of Trustees of Southern Illinois University</i>		5R01DK125782-04	-	238,738	238,738
<i>Pass-Through from Case Western Reserve University</i>		RES513301	-	12,736	12,736
<i>Pass-Through from Case Western Reserve University</i>		RES516470	-	21,298	21,298
<i>Pass-Through from Case Western Reserve University</i>		RES600208	-	101,011	101,011
<i>Pass-Through from Children's Hospital of Philadelphia</i>		5U01DK66174-21	-	49,247	49,247
<i>Pass-Through from City of Hope National Medical Center and Beckman Research Institute</i>		61294 2006834	-	-	-
		669307	-	69,751	69,751
		CN003- 2R42DK123943	-	39,798	39,798
<i>Pass-Through from Clearmano, Inc.</i>		R42DK123943	-	108,977	108,977
<i>Pass-Through from Cleveland Clinic Lerner College of Medicine</i>		U01DK131383-02	-	89,347	89,347
<i>Pass-Through from Columbia University</i>		1(GG012877-01)	-	139,556	139,556
<i>Pass-Through from Duke University</i>		5R01DK132619-02	-	30,451	30,451
<i>Pass-Through from East Carolina University</i>		AWD-20-0823-	-	16,112	16,112
<i>Pass-Through from Emory University</i>		A715657	-	6,378	6,378

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
		GRADE-			
		GWU/U01DK09824			
Pass-Through from George Washington University		6-06	\$ -	\$ 41,424	\$ 41,424
Pass-Through from George Washington University		1R01DK10484501	-	11,418	11,418
		15-			
		D16/U01DK061230-			
		14	-	(18,860)	(18,860)
Pass-Through from George Washington University		SP00014337-02	-	31,912	31,912
Pass-Through from Georgia State University		SP00014437-01	-	151,645	151,645
Pass-Through from Icahn School of Medicine - Mount Sinai		5U54DK08390915	-	206,572	206,572
Pass-Through from Indiana University		IN-4687790-TTU	-	(38)	(38)
Pass-Through from Indiana University		5R01DK116963-03	-	29,926	29,926
Pass-Through from Indiana University		5R01DK121378-04	-	99,341	99,341
		8179-TAM PO			
Pass-Through from Indiana University		#0083430	-	1,222	1,222
		9293-TAMU			
Pass-Through from Indiana University		P00514028	-	148,419	148,419
Pass-Through from Indiana University		9486-MDA	-	17,757	17,757
Pass-Through from Indiana University - School of Medicine		8720-UTSW	-	21,417	21,417
Pass-Through from Jaeb Center for Health Research		JCHR 2020	-	11,719	11,719
		2005347224 VEN R			
Pass-Through from Johns Hopkins University		CODE 2075785	-	135,313	135,313
Pass-Through from Kaiser Foundation Research Institute		RNG210690-01	-	37,602	37,602
Pass-Through from Maine Medical Center		ROSEN R24-04	-	119	119
Pass-Through from Massachusetts General Hospital		5UM1DK078616-15	-	34,982	34,982
Pass-Through from Mayo Clinic		5R21DK117212-02	-	4,184	4,184
Pass-Through from Medical College of Wisconsin		MCW	-	17,980	17,980
		UC2DK126021-			
Pass-Through from MDI Biological Laboratory		02/UTSW	-	(460)	(460)
		UC2DK126021-			
Pass-Through from MDI Biological Laboratory		03UTSW	-	195,159	195,159
		UC2DK126021-			
Pass-Through from MDI Biological Laboratory		04/UTSW	-	15,154	15,154
Pass-Through from New York University Grossman School of Medicine		R01DK124399	-	297,357	297,357
Pass-Through from Northern California Institute - Research and Education		SCH284-03	-	15,559	15,559
Pass-Through from Northwestern University Medical School		60059376	-	40,840	40,840
Pass-Through from Northwestern University Medical School		60061310	-	5,261	5,261
Pass-Through from Regents of the University of California - UCLA		5R01DK108438-04	-	425	425
		OXBURGH-RC2 -			
Pass-Through from Rogosin Institute		YR3 ADVANCE	-	206,117	206,117
Pass-Through from Rogosin Institute		OXBURGH-RC2-02	-	218,276	218,276
Pass-Through from Rogosin Institute		OXBURGH-RC2-03	-	(2,051)	(2,051)
Pass-Through from Rogosin Institute		OXBURGH-RC2-04	-	334,709	334,709
		CHENSTEMBIOSY			
Pass-Through from StemBiosys, Inc		S 2023	-	32,396	32,396
		SBIR/1R43DK1307			
Pass-Through from SygnaMap, Inc.		32-01A1	-	80,405	80,405
		59193/R56DK1147			
Pass-Through from Texas Biomedical Research Institute		03	-	3,208	3,208
Pass-Through from The Curators of The University of Missouri		R01DK055835	-	8,447	8,447
Pass-Through from The Pennsylvania State University		S001761-DHHS	-	14,804	14,804
Pass-Through from Tufts Medical Center, Inc.		5021625-SERV	-	173,817	173,817
		1R01DK125782-			
Pass-Through from Tulane University		01A1	-	(12,220)	(12,220)
		7R42DK104494-			
Pass-Through from Tvardi Therapeutics, Inc.		03REVISED	-	(398)	(398)
		000527874-SP001-			
Pass-Through from University of Alabama - Birmingham		SC001	-	16,521	16,521
Pass-Through from University of Alabama - Birmingham		000528578-SC001	-	67,624	67,624
Pass-Through from University of Arkansas for Medical Sciences		55631	-	52,480	52,480
Pass-Through from University of California - Los Angeles		1652 G YA011	-	20,398	20,398
Pass-Through from University of California - San Diego		KR 704690	-	(1,212)	(1,212)
		KR 704690- 002			
Pass-Through from University of California - San Diego		NCE	-	27,953	27,953
Pass-Through from University of California - San Francisco		11986SC	-	46,642	46,642
Pass-Through from University of California - San Francisco		13688SC	-	3,809	3,809
Pass-Through from University of Colorado - Denver		FY20 1015 002	-	(2,475)	(2,475)
		FY22 1120			
Pass-Through from University of Colorado - Denver		002/5U01DK06123	-	385	385
Pass-Through from University of Colorado Anschutz Medical		FY23 798 001- 2	-	58,918	58,918
Pass-Through from University of Florida		00003092	-	149,415	149,415
		00003744/1R01DK			
Pass-Through from University of Florida		136011	-	11,056	11,056



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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from University of Illinois</i>		5R01DK101536-08	\$ -	\$ 21,558	\$ 21,558
<i>Pass-Through from University of Illinois - Champaign - Urbana</i>		087695-16513	-	34,398	34,398
<i>Pass-Through from University of Iowa</i>		S02056-03	-	8,267	8,267
<i>Pass-Through from University of Iowa</i>		5R01DK118752-04	-	97,094	97,094
<i>Pass-Through from University of Kansas Medical Center</i>		KUMCRI 2019	-	(734)	(734)
<i>Pass-Through from University of Kansas Medical Center</i>		ZAT00060	-	17,972	17,972
<i>Pass-Through from University of Maryland</i>		5R01DK11161105	-	12,731	12,731
<i>Pass-Through from University of Michigan</i>		K00008658	-	2,170	2,170
<i>Pass-Through from University of Michigan</i>		K00012119	-	1,895	1,895
<i>Pass-Through from University of Michigan</i>		K0018082	-	26,352	26,352
<i>Pass-Through from University of Missouri</i>		C00077843-1	-	5,377	5,377
<i>Pass-Through from University of Nebraska - Lincoln</i>		24-1219-0002-002	-	22,745	22,745
<i>Pass-Through from University of Nebraska - Lincoln</i>		24-1219-0005-003	-	5,771	5,771
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5R01DK116028-03	-	88,322	88,322
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		RS20191069-01	-	38,938	38,938
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		RS20220033-03	-	91,310	91,310
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		20191069	-	43,265	43,265
		582534-PO			
<i>Pass-Through from University of Pennsylvania</i>		4931799 NCE	19,372	75,198	94,570
		CNVA00058732			
<i>Pass-Through from University of Pittsburgh</i>		(131232-1)	-	61,893	61,893
		CNVA00060589			
<i>Pass-Through from University of Pittsburgh</i>		(131753-6)	-	41,796	41,796
		1R21DK122293-			
<i>Pass-Through from University of Pittsburgh</i>		01A1	-	36,656	36,656
<i>Pass-Through from University of South Florida</i>		6163-1082-10-A	-	2,658	2,658
<i>Pass-Through from University of South Florida</i>		6163-1082-30-A	-	191,734	191,734
<i>Pass-Through from University of South Florida</i>		6382-1040-00-A	-	126,570	126,570
		100585145-01-			
<i>Pass-Through from University of Utah</i>		UTSM	-	387,588	387,588
<i>Pass-Through from University of Utah</i>		10059748-01	-	168,468	168,468
<i>Pass-Through from University of Washington</i>		UWSC12061	-	7,690	7,690
<i>Pass-Through from University of Washington</i>		UWSC13949	-	77,030	77,030
<i>Pass-Through from University of Wisconsin - Madison</i>		1644	-	(51,763)	(51,763)
<i>Pass-Through from University of Wisconsin - Madison</i>		1719	-	(217)	(217)
<i>Pass-Through from University of Wisconsin - Madison</i>		2372	-	80,000	80,000
<i>Pass-Through from University of Wisconsin - Madison</i>		2626	-	164,000	164,000
<i>Pass-Through from VitalQuan, LLC</i>		VITALQUAN 19/20	-	114,395	114,395
<i>Pass-Through from Wayne State University</i>		5R01DK116901-04	-	29,713	29,713
COVID-19 - Diabetes, Digestive, and Kidney Diseases Extramural Research			74,665	147,806	222,471
		3200004376-22-			
<i>Pass-Through from University of Kentucky</i>		123/1R01DK1	-	230,779	230,779
Total - ALN 93.847			9,461,382	68,821,677	78,283,059
Extramural Research Programs in the Neurosciences and Neurological Disorders					
	93.853		9,157,935	74,916,110	84,074,045
<i>Pass-Through from Augusta University</i>		P009166	-	67,807	67,807
<i>Pass-Through from Baylor College of Medicine</i>		PO 7000001710	-	67,852	67,852
<i>Pass-Through from Baylor College of Medicine</i>		R01NS085171	-	7,767	7,767
<i>Pass-Through from Baylor College of Medicine</i>		U01NS114042	-	84,873	84,873
<i>Pass-Through from Baylor College of Medicine</i>		2RF1NS093652-06	-	58,492	58,492
		5U01NS118288-			
<i>Pass-Through from Baylor College of Medicine</i>		03REV	-	308,017	308,017
<i>Pass-Through from Baylor College of Medicine</i>		7000001636	-	1,869	1,869
<i>Pass-Through from Baylor College of Medicine</i>		7000001767	-	16,658	16,658
		5U54NS092090-07			
<i>Pass-Through from Boston Children's Hospital</i>		UTHS 02 TSC	-	20	20
<i>Pass-Through from Brigham and Women's Hospital</i>		1R21NS121826-01	-	10,752	10,752
<i>Pass-Through from Brown University</i>		00001816	-	397,857	397,857
<i>Pass-Through from Brown University</i>		00001988	-	75,343	75,343
<i>Pass-Through from Case Western Reserve University</i>		RES600291	-	170,701	170,701
<i>Pass-Through from Case Western Reserve University</i>		R01NS110823	-	118,232	118,232
<i>Pass-Through from Case Western Reserve University</i>		R01NS118023	-	233,938	233,938
<i>Pass-Through from Chapman University</i>		500443- 2	-	149,596	149,596
<i>Pass-Through from Cleveland Clinic Foundation</i>		1424-2 NCE	-	17,804	17,804
<i>Pass-Through from Columbia University</i>		R01NS115470	-	54	54
		010785-135885			
<i>Pass-Through from Columbia University</i>		ARCADIA	-	9,412	9,412
<i>Pass-Through from Columbia University</i>		1(GG017907-01)	-	16,266	16,266
<i>Pass-Through from Columbia University</i>		2(GG014819-01)	-	(366)	(366)
<i>Pass-Through from Columbia University</i>		2(GG017434-01)	-	16,939	16,939

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Columbia University</i>		2(GG017644-02)	\$	\$ 143,069	\$ 143,069
<i>Pass-Through from Columbia University</i>		2(GG017644-03)	-	86,633	86,633
<i>Pass-Through from Columbia University</i>		4(GG015970-03)	-	53,959	53,959
<i>Pass-Through from Creighton University</i>		R01NS118731	-	110,618	110,618
<i>Pass-Through from CND Life Sciences</i>		1R44NS117214	-	9,351	9,351
<i>Pass-Through from Duke University</i>		A03-3397	-	103,446	103,446
<i>Pass-Through from Duke University</i>		A03-5339	-	19,510	19,510
<i>Pass-Through from Emory University</i>		A434887	-	36,863	36,863
<i>Pass-Through from Emory University</i>		5U24NS100673-05	-	8,556	8,556
<i>Pass-Through from Flint Rehabilitation Devices LLC</i>		U44NS117306	(2)	313,599	313,597
		150323 5115082			
<i>Pass-Through from Harvard Medical School</i>		0103	-	100,208	100,208
<i>Pass-Through from Human Cell Co.</i>		R43NS122551	-	159,306	159,306
<i>Pass-Through from Illinois Institute of Technology</i>		UH3NS095557	-	11,932	11,932
<i>Pass-Through from Indiana University</i>		8567-UTSM	-	257,678	257,678
<i>Pass-Through from Johns Hopkins University</i>		2005768367	-	260	260
<i>Pass-Through from Johns Hopkins University</i>		5U01NS107133-04	-	133,119	133,119
<i>Pass-Through from Johns Hopkins University School of Medicine</i>		2004155419	-	70,151	70,151
<i>Pass-Through from Johns Hopkins University School of Medicine</i>		2005416232	-	45,902	45,902
<i>Pass-Through from Marine Biological Laboratory</i>		U19NS126038	-	162,542	162,542
<i>Pass-Through from Massachusetts General Hospital</i>		#01 3	-	8,826	8,826
<i>Pass-Through from Massachusetts General Hospital</i>		NN111	-	13,899	13,899
<i>Pass-Through from Massachusetts General Hospital</i>		U19NS115388	-	7,573	7,573
		1U01NS090259-			
<i>Pass-Through from Massachusetts General Hospital</i>		01A1	-	89	89
		2R01NS093870-			
<i>Pass-Through from Massachusetts General Hospital</i>		06A1	-	137,468	137,468
		235400/1U19NS11			
<i>Pass-Through from Massachusetts General Hospital</i>		5388-01	-	26,016	26,016
<i>Pass-Through from Massachusetts General Hospital</i>		5U19NS115388-03	-	20,380	20,380
<i>Pass-Through from Mayo Clinic</i>		UNI-215972-03	-	(72)	(72)
<i>Pass-Through from Mayo Clinic</i>		UNI-270104-02	-	208,901	208,901
		UTH-			
		259090/U54NS110			
<i>Pass-Through from Mayo Clinic</i>		435-01	-	229,582	229,582
<i>Pass-Through from Mayo Clinic</i>		5U01NS080168-7	-	2,107	2,107
<i>Pass-Through from Medical College of Wisconsin</i>		MACC/EPICC-NET	-	7,511	7,511
<i>Pass-Through from Medical College of Wisconsin</i>		SIREN	-	6,893	6,893
<i>Pass-Through from Medical College of Wisconsin</i>		5R01NS110856-03	-	16,743	16,743
<i>Pass-Through from Medical University of South Carolina</i>		A00-1427-S002	-	15,095	15,095
<i>Pass-Through from Memorial Hermann Health System</i>		1U01NS110772	-	24,252	24,252
<i>Pass-Through from Methodist Hospital Research Institute</i>		AGMT00007525	-	4,417	4,417
<i>Pass-Through from Methodist Hospital Research Institute</i>		R01NS121405	-	56,530	56,530
<i>Pass-Through from Michigan State University</i>		RC108450TAMU	-	66,914	66,914
<i>Pass-Through from Michigan State University</i>		R01NS107451	-	8,989	8,989
<i>Pass-Through from Michigan State University</i>		5R01NS121259-03	-	13,541	13,541
<i>Pass-Through from Minnetronix, Inc.</i>		4R44NS110247-02	-	29,030	29,030
		19-A0-00-1002501;			
<i>Pass-Through from New York University</i>		PO# M190270174	-	23,629	23,629
<i>Pass-Through from New York University Grossman School of Medicine</i>		1R01NS128190-01	-	385,441	385,441
<i>Pass-Through from New York University Grossman School of Medicine</i>		1R21NS127091-01	-	43,116	43,116
<i>Pass-Through from New York University Grossman School of Medicine</i>		5R01NS102845-05	-	10,230	10,230
<i>Pass-Through from New York University Grossman School of Medicine</i>		5R01NS123928-02	-	60,849	60,849
<i>Pass-Through from Northwestern University</i>		R01NS110779	-	68,484	68,484
<i>Pass-Through from Northwestern University</i>		5U01NS11385102	-	(6,419)	(6,419)
		60062937UTHSCS			
<i>Pass-Through from Northwestern University</i>		A/4R33NS120	-	3,682	3,682
<i>Pass-Through from Oakland University</i>		R01NS106879	-	104,612	104,612
<i>Pass-Through from Ohio State University Research Foundation</i>		R01NS123687	-	20,787	20,787
<i>Pass-Through from Parmedics, Inc.</i>		R41NS127637	-	490	490
<i>Pass-Through from Partners HealthCare Research Management</i>		121999	-	7,371	7,371
<i>Pass-Through from Raft Pharmaceuticals LLC</i>		R41NS113705	-	32,582	32,582
		1UG3NS119702-			
<i>Pass-Through from Regents of the University of California</i>		01A1	-	17,358	17,358
<i>Pass-Through from Regents of the University of California</i>		5R01NS119896-02	-	16,578	16,578
<i>Pass-Through from Rutgers, The State University of New Jersey</i>		7R01NS10659705	-	141,310	141,310
<i>Pass-Through from Second Sight Medical Products, Inc.</i>		SSMP 2023	-	17,888	17,888
<i>Pass-Through from Second Sight Medical Products, Inc.</i>		UH3NS103442	-	92,876	92,876
		62751903-167188			
		(YR 1 CLOSED			
<i>Pass-Through from Stanford University</i>		FOR PEND CF	-	83,036	83,036

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
		62751903-167188			
<i>Pass-Through from Stanford University</i>		YEAR 2	\$	501,125	\$ 501,125
<i>Pass-Through from Stony Brook University</i>		7R01NS07916611	-	60,441	60,441
<i>Pass-Through from The Ohio State University</i>		R01NS104332	-	36,207	36,207
<i>Pass-Through from Thomas Jefferson University</i>		R01NS111976	-	209,794	209,794
<i>Pass-Through from Thomas Jefferson University</i>		R01NS115441	-	217,039	217,039
<i>Pass-Through from Transtimulation Research Inc</i>		NS125182	-	64,146	64,146
<i>Pass-Through from Tufts University</i>		EP0225336/2R01N S102937-06	-	168,460	168,460
<i>Pass-Through from Tulane University</i>		TUL-HSC-560607- 22/23	-	24,427	24,427
<i>Pass-Through from University of Alabama - Birmingham</i>		5U01NS092595-05	-	58,600	58,600
<i>Pass-Through from University of Arizona</i>		R01NS106902	-	158,569	158,569
<i>Pass-Through from University of Arizona</i>		R01NS109255	-	146,307	146,307
<i>Pass-Through from University of Arizona</i>		R01NS114913	-	209,457	209,457
<i>Pass-Through from University of Arizona</i>		R01NS120395	-	139,256	139,256
<i>Pass-Through from University of Arizona</i>		R01NS129552	-	139,348	139,348
<i>Pass-Through from University of Arizona</i>		578510	-	20,411	20,411
<i>Pass-Through from University of California - Davis</i>		U19NS120384	-	58,702	58,702
<i>Pass-Through from University of California - Davis</i>		5R61NS119345-03	-	24,611	24,611
<i>Pass-Through from University of California - Davis</i>		5U19NS120384-02	-	44,979	44,979
<i>Pass-Through from University of California - Los Angeles</i>		1713 G ZA713	-	310,157	310,157
<i>Pass-Through from University of California - San Francisco</i>		VIPSII 10499SC	-	2,517	2,517
<i>Pass-Through from University of Chicago</i>		AWD101042 (00000295)	-	272,148	272,148
<i>Pass-Through from University of Cincinnati</i>		FP16252	-	5,503	5,503
<i>Pass-Through from University of Cincinnati</i>		R37NS122141	-	9,011	9,011
<i>Pass-Through from University of Cincinnati</i>		U01NS099043	-	53,435	53,435
<i>Pass-Through from University of Cincinnati</i>		U01NS102353	-	25,890	25,890
<i>Pass-Through from University of Cincinnati</i>		U01NS106655	-	37,063	37,063
<i>Pass-Through from University of Cincinnati</i>		U01NS117450	-	3,375	3,375
<i>Pass-Through from University of Cincinnati</i>		010785- 133375/U01NS095 869	-	7,437	7,437
<i>Pass-Through from University of Cincinnati</i>		012043- 133375/U01NS106 513	-	2,633	2,633
<i>Pass-Through from University of Cincinnati</i>		012044- 133375/U01NS102 289	-	307	307
<i>Pass-Through from University of Cincinnati</i>		012340- 133375/1U01NS11 072	-	355	355
<i>Pass-Through from University of Cincinnati</i>		1U01NS102289-02	-	(1,664)	(1,664)
<i>Pass-Through from University of Cincinnati</i>		1U01NS106513- 01A1	-	5,972	5,972
<i>Pass-Through from University of Cincinnati</i>		1U01NS120910-01	-	30,311	30,311
<i>Pass-Through from University of Cincinnati</i>		5U01NS086872-09	-	14,603	14,603
<i>Pass-Through from University of Cincinnati</i>		5U01NS095869-02	-	38,382	38,382
<i>Pass-Through from University of Cincinnati</i>		4600005337	-	93,506	93,506
<i>Pass-Through from University of Cincinnati</i>		5U01NS100699-02	-	448	448
<i>Pass-Through from University of Colorado - Denver</i>		FY22 1113 001/2-5	-	127,062	127,062
<i>Pass-Through from University of Florida</i>		U01NS126052	-	61,341	61,341
<i>Pass-Through from University of Iowa</i>		5R01NS113764-05	-	187,644	187,644
<i>Pass-Through from University of Iowa</i>		5U01NS055903-12	-	15,273	15,273
<i>Pass-Through from University of Kentucky</i>		3200004310-22-	-	83,591	83,591
<i>Pass-Through from University of Kentucky Research Foundation</i>		3200003501-21-	-	12,487	12,487
<i>Pass-Through from University of Maryland</i>		R01NS114045	-	21,921	21,921
<i>Pass-Through from University of Massachusetts</i>		22-016463-C 01 SPC-	-	(2,519)	(2,519)
<i>Pass-Through from University of Miami</i>		001399/2U54NS09 2091-0	-	6,993	6,993
<i>Pass-Through from University of Michigan</i>		K00008966 K11696CSPR-	-	23,738	23,738
<i>Pass-Through from University of Michigan</i>		002/1U01NS0 U01NS099046	-	350	350
<i>Pass-Through from University of Michigan</i>		011337-135885	-	12,109	12,109
<i>Pass-Through from University of Michigan</i>		1RF1NS113283-01	-	15,125	15,125
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		1R01NS125386-01	-	30,321	30,321
<i>Pass-Through from University of Pennsylvania</i>		5R01NS12257002	-	100,564	100,564
<i>Pass-Through from University of Pennsylvania</i>		578603 PO5030561 578603 PO	-	21,207	21,207
<i>Pass-Through from University of Pennsylvania</i>		5030561	-	39,052	39,052

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from University of Pennsylvania</i>		581295	\$	11,568	\$ 11,568
		4831805MIGRATE			
<i>Pass-Through from University of Pennsylvania</i>		D	-	20,533	20,533
<i>Pass-Through from University of Pennsylvania</i>		585215	-	105,599	105,599
		AWD00005620			
<i>Pass-Through from University of Pittsburgh</i>		(137490-2)	-	20,605	20,605
<i>Pass-Through from University of Southern California</i>		4UG3NS116929-02	-	260,648	260,648
<i>Pass-Through from University of Utah</i>		5R01NS122184-02	-	29,540	29,540
<i>Pass-Through from University of Wisconsin - Madison</i>		R01NS114018	-	36,347	36,347
		A21-1324-			
		S003/U19NS12038			
<i>Pass-Through from UC Davis School of Medicine Office of Research</i>		4	-	28,265	28,265
		A21-1324-			
		S019/5U19NS1203			
<i>Pass-Through from UC Davis School of Medicine Office of Research</i>		8	-	283,865	283,865
<i>Pass-Through from Van Andel Research Institute</i>		R01NS114409-03	-	7,875	7,875
		OSA00000099;			
<i>Pass-Through from Vanderbilt University</i>		P22051781	-	105,471	105,471
<i>Pass-Through from Vanderbilt University</i>		R33NS109521	-	25,588	25,588
<i>Pass-Through from Virginia Commonwealth University</i>		2U24NS100673-06	-	9,555	9,555
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		5U01NS106655-04	-	109,009	109,009
<i>Pass-Through from Washington University</i>		7U01NS100699-03	-	62,303	62,303
<i>Pass-Through from Washington University - St. Louis</i>		WU-22-0080- 1	-	66,093	66,093
<i>Pass-Through from Washington University - St. Louis</i>		WU-22-0302	-	211	211
<i>Pass-Through from Washington University - St. Louis</i>		WU-22-0302- 01	-	397,301	397,301
<i>Pass-Through from Washington University School of Medicine</i>		7U01NS100699-03	-	120,315	120,315
		1R01NS129904-			
		01A1	-	20,460	20,460
<i>Pass-Through from Weill Medical College of Cornell University</i>		R23552	-	(5,389)	(5,389)
<i>Pass-Through from William Marsh Rice University</i>		GR110763 (CON-			
		80002597)	-	37,794	37,794
<i>Pass-Through from Yale University</i>		R01NS113893	-	175,173	175,173
<i>Pass-Through from Zucker School of Medicine at Hofstra/Northwell</i>		5R42NS098918-03	-	431,622	431,622
<i>Pass-Through from Zymo Research Corporation</i>		R41NS118992	-	67,260	67,260
<i>Pass-Through from 1910 Genetics, Inc.</i>		U44NS115692	-	196,176	196,176
<i>Pass-Through from 4E Therapeutics, Inc.</i>			-	196,176	196,176
Total - ALN 93.853				9,157,933	87,174,593
				87,174,593	96,332,526
Allergy and Infectious Diseases Research	93.855		20,536,045	105,971,382	126,507,427
<i>Pass-Through from AbVacc, Inc.</i>		5R01AI12658705	-	11,818	11,818
		HHSN27220160002			
<i>Pass-Through from AbViro LLC</i>		8C	-	59,596	59,596
		31202B; PO#			
<i>Pass-Through from Albert Einstein College of Medicine</i>		P0923613	-	76,806	76,806
		31225B; PO#			
<i>Pass-Through from Albert Einstein College of Medicine</i>		P0931192	-	220,466	220,466
		HHSN27220160001			
<i>Pass-Through from American Type Culture Collection</i>		3C	-	434,117	434,117
<i>Pass-Through from Arisan Therapeutics, Inc.</i>		1R01AI16024601	-	51,873	51,873
<i>Pass-Through from Arkansas Childrens Hospital Research Institute</i>		FP00015980	-	7,663	7,663
<i>Pass-Through from Arkansas Childrens Hospital Research Institute</i>		7 R01 AI159684-02	-	5,931	5,931
<i>Pass-Through from Aumenta Biosciences, Inc.</i>		M2101034	-	15,282	15,282
<i>Pass-Through from Aumenta Biosciences, Inc.</i>		R41AI170290	-	87,245	87,245
<i>Pass-Through from Avsana Labs Incorporated</i>		R41AI170408	-	109,028	109,028
		5R41AI170408-02-			
		UTSW	-	29,388	29,388
<i>Pass-Through from Avsana Labs Incorporated</i>		HHSN27220180001			
<i>Pass-Through from Battelle Memorial Institute</i>		3I	-	62,615	62,615
<i>Pass-Through from Baylor College of Medicine</i>		5P30AI161943-02	-	252,007	252,007
<i>Pass-Through from Baylor College of Medicine</i>		5P30AI161943-03	-	871,215	871,215
<i>Pass-Through from Baylor College of Medicine</i>		5R01AI135803-05	-	28,790	28,790
<i>Pass-Through from Baylor College of Medicine</i>		5R21AI144555-02	-	(32)	(32)
<i>Pass-Through from Baylor College of Medicine</i>		5U19AI116497-08	-	46,544	46,544
<i>Pass-Through from Baylor College of Medicine</i>		5U19AI144297-05	-	291,743	291,743
<i>Pass-Through from Baylor College of Medicine</i>		7P01AI152999-03	-	65,385	65,385
<i>Pass-Through from Baylor College of Medicine</i>		7000001668	-	180,347	180,347
<i>Pass-Through from Benaroya Research Institute at Virginia Mason</i>		FY20ITN374	-	(111)	(111)
<i>Pass-Through from Benaroya Research Institute at Virginia Mason</i>		FY21ITN106	-	3,849	3,849
<i>Pass-Through from Benaroya Research Institute at Virginia Mason</i>		FY22ITN477	-	14,689	14,689
<i>Pass-Through from Benaroya Research Institute at Virginia Mason</i>		FY22ITN568	-	26,128	26,128
<i>Pass-Through from Benaroya Research Institute at Virginia Mason</i>		2UM1AI109565-09	-	42,698	42,698

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Boston Children's Hospital</i>		GENFD000202452	\$ -	\$ 19,065	\$ 19,065
<i>Pass-Through from Boston Children's Hospital</i>		5R21AI15173202	-	84,200	84,200
<i>Pass-Through from Brandeis University</i>		5R21AI14003002	-	(1,502)	(1,502)
<i>Pass-Through from Centre for Addiction and Mental Health</i>		514815 2	-	82,128	82,128
<i>Pass-Through from Centre for Research in Infectious Diseases-CRID</i>		001/NIH/UTEP/202 OS00000033/3151	-	20,566	20,566
<i>Pass-Through from Cincinnati Children's Hospital Medical Center</i>		05 AA	-	258,319	258,319
<i>Pass-Through from Columbia University</i>		5R01AI143886-03 8(GG014746-	-	77,013	77,013
<i>Pass-Through from Columbia University</i>		38)/5U19AI0677 200543-2/214023-	-	24,657	24,657
<i>Pass-Through from Cornell University</i>		2/222851-2/230141-	-	227,895	227,895
<i>Pass-Through from Dana-Farber Cancer Institute</i>		2	-	127,509	127,509
<i>Pass-Through from Duke University</i>		1314001	-	109,249	109,249
<i>Pass-Through from Duke University</i>		A034552	-	4,872	4,872
<i>Pass-Through from Duke University</i>		WBSE-A034260 /	-	395	395
<i>Pass-Through from Duke University</i>		SPS-261113	-	6,556	6,556
<i>Pass-Through from Duke University</i>		248445/A031576	-	7,059	7,059
<i>Pass-Through from Duke University</i>		303000839	-	160,993	160,993
<i>Pass-Through from Duke University</i>		5R01AI139032-02	-	66,708	66,708
<i>Pass-Through from Duke University</i>		5UM1AI104681-09	-	253,321	253,321
<i>Pass-Through from Duke University</i>		5UM1AI104681-11	-	(14,846)	(14,846)
<i>Pass-Through from East Carolina University</i>		AWD-20-1838-	-	254,642	254,642
<i>Pass-Through from Emory University</i>		A 237390	-	80,984	80,984
<i>Pass-Through from Emory University</i>		A683385	-	35,296	35,296
<i>Pass-Through from Emory University</i>		A731090	-	554,580	554,580
<i>Pass-Through from Emory University</i>		1R01AI17394601	-	112,874	112,874
<i>Pass-Through from Family Health International</i>		UM1AI068619	-	36,869	36,869
<i>Pass-Through from Feinstein Institute for Medical Research</i>		AWD00001311-UT 500809UT; PO	-	11,084	11,084
<i>Pass-Through from Feinstein Institute for Medical Research</i>		GRT-2000012	-	1,087,262	1,087,262
<i>Pass-Through from Florida State University</i>		R000002700	-	3,169	3,169
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		0001062461	-	27,931	27,931
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		0001062462	-	(4,469)	(4,469)
<i>Pass-Through from Fundacao de Desenvolvimento da Pesquisa</i>		(WIRE TRANSFER)	-	36,829	36,829
<i>Pass-Through from Georgia State University</i>		5U19AI10994506	-	33,841	33,841
<i>Pass-Through from Harvard Medical School</i>		1R01AI172846-01	-	7,114	7,114
<i>Pass-Through from Hawaii Biotech Inc.</i>		HHSN27220180002 3C	-	8,494	8,494
<i>Pass-Through from Hawaii Biotech Inc.</i>		5R44AI11801705	-	4	4
<i>Pass-Through from Hawaii Biotech Inc.</i>		75N93022C00034	-	1,973,136	1,973,136
<i>Pass-Through from Health Research, Inc.</i>		5R01AI13166903	-	(15,025)	(15,025)
<i>Pass-Through from Henry M. Jackson Foundation for the Advancement of Military Medicine</i>		5U19AI14276405	-	382,575	382,575
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		5R01AI12344905	-	84,226	84,226
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		5R01AI14866304	-	6,819	6,819
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		7R21AI14668203	-	351,719	351,719
<i>Pass-Through from Institute for Clinical Research, Inc.</i>		M57-SW-072-1101- 3 TO3	-	6,257	6,257
<i>Pass-Through from Johns Hopkins University</i>		2004091390	-	7,396	7,396
<i>Pass-Through from Johns Hopkins University</i>		2004212431	-	182,197	182,197
<i>Pass-Through from Johns Hopkins University</i>		2004212956	-	240,746	240,746
<i>Pass-Through from Johns Hopkins University</i>		2004218639	-	11,470	11,470
<i>Pass-Through from Johns Hopkins University</i>		2005028488	-	145,295	145,295
<i>Pass-Through from Johns Hopkins University</i>		2005028488	-	46,965	46,965
<i>Pass-Through from Johns Hopkins University</i>		5UM1AI06863217	-	32,638	32,638
<i>Pass-Through from Johns Hopkins University School of Medicine</i>		2005275094	-	812,383	812,383
<i>Pass-Through from Kansas State University</i>		A22-0611-S001	-	8,530	8,530
<i>Pass-Through from Kansas State University</i>		5R01AI15241702	-	44,991	44,991
<i>Pass-Through from La Jolla Institute for Allergy and Immunology</i>		5U19AI14279004	-	(16,751)	(16,751)
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		75N91019D00024	-	11,843	11,843
<i>Pass-Through from Liberty University, Inc</i>		2R21AI164100-02	-	141,853	141,853
<i>Pass-Through from Louisiana State University</i>		PO-0000175014	-	10,134	10,134
<i>Pass-Through from Louisiana State University</i>		PO-0000225979	-	88,982	88,982
<i>Pass-Through from Mayo Clinic</i>		5R01AI136718-03	-	219	219
<i>Pass-Through from Mayo Clinic</i>		5R21AI151208-02	-	28,213	28,213
<i>Pass-Through from Methodist Hospital Research Institute</i>		AGMT00008427	-	24,409	24,409
<i>Pass-Through from Methodist Hospital Research Institute</i>		K24AI121296	-	24,409	24,409
<i>Pass-Through from Methodist Hospital Research Institute</i>		R01AI134637	-	24,409	24,409
<i>Pass-Through from Methodist Hospital Research Institute</i>		1R01AI165372- 01A1	-	24,409	24,409

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Methodist Hospital Research Institute</i>		1R01A1167659-01A1	\$ -	\$ 1,465	\$ 1,465
<i>Pass-Through from Methodist Hospital Research Institute</i>		5 R01A1165372 02	-	161,655	161,655
<i>Pass-Through from Methodist Hospital Research Institute</i>		5R01A116101502	-	461,896	461,896
<i>Pass-Through from Methodist Hospital Research Institute</i>		7P01A1152999-03	-	16,472	16,472
<i>Pass-Through from Methodist Hospital Research Institute</i>		7R01A1148342-03	-	69,940	69,940
<i>Pass-Through from Michigan Technological University</i>		1906009Z2	-	7,160	7,160
		1R43A1152654-01A1-UT	-	48,758	48,758
<i>Pass-Through from Miravista Diagnostics, LLC</i>		T-061901	-	215,281	215,281
<i>Pass-Through from Moonlight Therapeutics, Inc.</i>		1R43A117265401	-	28,898	28,898
<i>Pass-Through from Mucommune</i>		1R01A114591801A	-	443,875	443,875
<i>Pass-Through from New Mexico State University</i>		124420	-	20,544	20,544
<i>Pass-Through from New York Medical College</i>		5R01A1147498-04	-	33,186	33,186
<i>Pass-Through from Northwestern University</i>		5R01A115456103	-	109,060	109,060
<i>Pass-Through from Oak Crest Institute of Science</i>		5R01A116215103	-	74,316	74,316
<i>Pass-Through from Oak Crest Institute of Science</i>		5U19A1062629-18	-	215,020	215,020
<i>Pass-Through from Oklahoma Medical Research Foundation</i>		2-581590	-	-	-
		UTHSCSA/1R21AI14	-	86,153	86,153
<i>Pass-Through from Oklahoma State University</i>		2-581690	-	-	-
		UTHSCSA/1R21AI15	-	125,263	125,263
<i>Pass-Through from Oklahoma State University</i>		NMD 1801	-	493	493
<i>Pass-Through from Pediatric Blood and Marrow Transplant Consortium</i>		1R43A114561701A	-	70,331	70,331
<i>Pass-Through from Plex Pharmaceuticals, Inc.</i>		R44A1103983	-	207,725	207,725
<i>Pass-Through from PAI Life Sciences, Inc.</i>		3UM1AI068636-16S2	-	554,523	554,523
<i>Pass-Through from Regents of the University of California - UCLA</i>		5UM1AI068636-17	-	109,695	109,695
<i>Pass-Through from Regents of the University of California - UCLA</i>		FY19 785 001 2-5-A7665	-	167,415	167,415
<i>Pass-Through from Regents of the University of Colorado</i>			-	-	-
<i>Pass-Through from Research Foundation for the State University of New York</i>		R01AI150761	-	40,715	40,715
		00002304	-	-	-
<i>Pass-Through from Rutgers, The State University of New Jersey</i>		PO251670	-	63,948	63,948
<i>Pass-Through from RTI International</i>		1U01AI15137801	-	75,049	75,049
<i>Pass-Through from Saint Louis University</i>		01723-14701	-	32,367	32,367
<i>Pass-Through from Sano Chemicals</i>		M1901305	-	65,578	65,578
<i>Pass-Through from Sano Chemicals</i>		M2100125	-	1,414	1,414
<i>Pass-Through from Seattle Children's Hospital</i>		1U54AI17085501	-	141,973	141,973
<i>Pass-Through from Seattle Children's Hospital</i>		5U54AI17085502	-	43,819	43,819
<i>Pass-Through from Solenic Medical, Inc.</i>		5R44AI155291-02	-	27,092	27,092
		PO	-	-	-
		50199/R01AI12343	-	-	-
<i>Pass-Through from Texas Biomedical Research Institute</i>		4-01	-	(413)	(413)
		PO#77757/1R01AI	-	-	-
<i>Pass-Through from Texas Biomedical Research Institute</i>		136831-01A	-	72,142	72,142
<i>Pass-Through from Texas Biomedical Research Institute</i>		1R01AL176309-01	-	41,798	41,798
		23-05099	-	-	-
<i>Pass-Through from Texas Biomedical Research Institute</i>		301/1R01AI176309	-	7,754	7,754
<i>Pass-Through from Texas Biomedical Research Institute</i>		39801/P01AI04824	-	(54,363)	(54,363)
<i>Pass-Through from Texas Biomedical Research Institute</i>		5P30AI168439-02	-	53,020	53,020
		SPC-1000004067 /	-	-	-
<i>Pass-Through from The Ohio State University</i>		GR118878	-	127,173	127,173
<i>Pass-Through from The Scripps Research Institute</i>		5-54603	-	331	331
<i>Pass-Through from The Scripps Research Institute</i>		5-54604	-	62	62
<i>Pass-Through from The Trustees of Columbia University</i>		5R01AI12134905	-	(6,349)	(6,349)
<i>Pass-Through from Thomas Jefferson University</i>		1R01AI16729501A	-	49,509	49,509
		HH1656 / PO	-	-	-
<i>Pass-Through from Tufts University</i>		EP0160305A	-	14,591	14,591
<i>Pass-Through from Tulane University Medical Center</i>		5R01AI13222305	-	187,017	187,017
<i>Pass-Through from Tulane University Medical Center</i>		5R01AI13224405	-	224,865	224,865
<i>Pass-Through from Universal Stabilization Technologies</i>		5R41AI16520502	-	60,770	60,770
<i>Pass-Through from University of Alabama</i>		5U19AI14275905	-	294,438	294,438
<i>Pass-Through from University of Alabama - Birmingham</i>		000522211-SC032	-	1,698	1,698
<i>Pass-Through from University of Alabama - Birmingham</i>		2R24AI067039-16	-	23,461	23,461
<i>Pass-Through from University of Arizona</i>		5R01AI14072604	-	205,013	205,013
<i>Pass-Through from University of Arizona</i>		5R01AI16184503	-	63,678	63,678
<i>Pass-Through from University of Arizona</i>		7R01AI13166904	-	170,790	170,790
<i>Pass-Through from University of Arizona</i>		7R21AI14117803	-	(3,641)	(3,641)
		00011135;	-	-	-
		P01AI106695;	-	-	-
<i>Pass-Through from University of California - Berkeley</i>		BB01634332	-	99,118	99,118

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from University of California - Berkeley</i>		00011284	\$	14,603	\$ 14,603
<i>Pass-Through from University of California - Davis</i>		5UM1AL068636-17	-	10,632	10,632
<i>Pass-Through from University of California - Irvine</i>		5R01AI14733603	-	310	310
<i>Pass-Through from University of California - Los Angeles</i>		1560 B LA658	-	6,384	6,384
		1560BLA805/5UM1			
<i>Pass-Through from University of California - Los Angeles</i>		AI068636	-	58,113	58,113
<i>Pass-Through from University of California - Los Angeles</i>		1560 G ZC590	-	44,462	44,462
<i>Pass-Through from University of California - Riverside</i>		S-001207	-	23,504	23,504
<i>Pass-Through from University of California - San Diego</i>		5UM1AI069432	-	630,374	630,374
<i>Pass-Through from University of California - San Francisco</i>		10147SC	-	(5,052)	(5,052)
		05/02/202322206A			
<i>Pass-Through from University of Central Florida</i>		07	-	25,718	25,718
<i>Pass-Through from University of Chicago</i>		5R01AI36056-05	-	51,345	51,345
<i>Pass-Through from University of Colorado - Denver</i>		5R01AI04218924	-	52,620	52,620
<i>Pass-Through from University of Colorado - Denver</i>		5R01AI16586602	-	175,235	175,235
<i>Pass-Through from University of Florida</i>		R21AI156546	-	32,797	32,797
		00002919/R01AI15			
<i>Pass-Through from University of Florida</i>		4630	-	1,966	1,966
<i>Pass-Through from University of Florida</i>		00003403	-	170,241	170,241
<i>Pass-Through from University of Florida</i>		1R01AI17323801	-	21,439	21,439
<i>Pass-Through from University of Georgia</i>		5R01AI13923803	-	88,473	88,473
<i>Pass-Through from University of Hawaii - Manoa</i>		5R01AI13232305	-	139,711	139,711
		1R01AI139198-			
<i>Pass-Through from University of Kansas Center for Research, Inc.</i>		01A1	-	17,743	17,743
		20602/5U19A1505			
<i>Pass-Through from University of Maryland - Baltimore</i>		74-03	-	131,031	131,031
<i>Pass-Through from University of Michigan</i>		5R21AI15464702	-	9,258	9,258
<i>Pass-Through from University of Michigan</i>		5U24AI171008-02	-	119,709	119,709
<i>Pass-Through from University of Minnesota</i>		P006560603	-	99,654	99,654
		P010276634/1U19			
<i>Pass-Through from University of Minnesota</i>		AI171954-0	-	551,457	551,457
<i>Pass-Through from University of Minnesota</i>		5R01AI13158605	-	86,659	86,659
<i>Pass-Through from University of Missouri - Columbia</i>		5R21AI12193802	-	(23,731)	(23,731)
<i>Pass-Through from University of North Carolina</i>		5121976	-	76,370	76,370
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5R01AI13217805	-	3,964	3,964
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5R01AI15035804	-	186,067	186,067
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5116258	-	107,488	107,488
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5117069	-	283,603	283,603
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5124366	-	100,082	100,082
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5125349	-	303,000	303,000
<i>Pass-Through from University of North Dakota</i>		R01AI164721	-	(1,887)	(1,887)
<i>Pass-Through from University of Pennsylvania</i>		569199	-	(45)	(45)
<i>Pass-Through from University of Pennsylvania</i>		583486	-	545,772	545,772
		AWD00002491(134			
<i>Pass-Through from University of Pittsburgh</i>		663-2/R21	-	5,335	5,335
<i>Pass-Through from University of Pittsburgh</i>		5R01AI09543610	-	58,421	58,421
<i>Pass-Through from University of Tennessee Health Science Center</i>		5U19AI14276204	-	714,668	714,668
<i>Pass-Through from University of Vermont and State Agricultural College</i>		5R21AI15419802	-	78,845	78,845
<i>Pass-Through from University of Washington</i>		UWSC14332	-	11,458	11,458
		5UM1AI114271-			
<i>Pass-Through from University of Wisconsin - Madison</i>		04/764K	-	(2,159)	(2,159)
<i>Pass-Through from University of Wisconsin - Madison</i>		5U01AI13699403	-	(7,974)	(7,974)
<i>Pass-Through from University of Wisconsin - Madison</i>		5U01AI13699404	-	227,781	227,781
<i>Pass-Through from University of Wisconsin - Madison</i>		5U01AI13699405	-	222,656	222,656
<i>Pass-Through from Utah State University</i>		75N93019D00021	-	1,725	1,725
<i>Pass-Through from Vanderbilt University</i>		UNIV60380	-	164,024	164,024
<i>Pass-Through from Vanderbilt University</i>		VUMC05830	-	25,419	25,419
		VUMC 85600; PO#			
<i>Pass-Through from Vanderbilt University Medical Center</i>		4022018894	-	144,331	144,331
<i>Pass-Through from Vanderbilt University Medical Center</i>		1R01AI176521-01	-	14,097	14,097
<i>Pass-Through from Vanderbilt University Medical Center</i>		5U01AI15465904	-	36,774	36,774
<i>Pass-Through from Washington University - St. Louis</i>		WU-21-194	-	(3,594)	(3,594)
<i>Pass-Through from Washington University - St. Louis</i>		5R01AI13027806	-	32,322	32,322
		203763 CHG			
<i>Pass-Through from Weill Cornell Medicine</i>		222469	-	518,204	518,204
<i>Pass-Through from Weill Medical College of Cornell University</i>		200543	-	232,655	232,655
<i>Pass-Through from Weill Medical College of Cornell University</i>		5R01AI151038-02	-	(106)	(106)
		GR113556 (CON-			
<i>Pass-Through from Yale University</i>		80003165)	-	142,693	142,693
<i>Pass-Through from ZaiGen Labs, LLC</i>		5R01AI14125103	-	608,632	608,632
<i>Pass-Through from 7 Hills Pharma, LLC</i>		1R44AI17243701	-	357,202	357,202
COVID-19 - Allergy and Infectious Diseases Research			7,022,506	7,055,487	14,077,993

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Accel Diagnostics, LLC</i>		AGT006377/P0040 1901	\$ -	\$ (2,229)	\$ (2,229)
<i>Pass-Through from American Type Culture Collection</i>		HHSN27220160001 3C	-	112,141	112,141
<i>Pass-Through from Baylor College of Medicine</i>		3UM1A114857503S 2	-	168,348	168,348
<i>Pass-Through from Baylor College of Medicine</i>		3UM1A114857503S 6	-	468,454	468,454
<i>Pass-Through from Benaroya Research Institute at Virginia Mason</i>		FY22ITN454	-	739	739
<i>Pass-Through from Emory University</i>		A579120	-	57,486	57,486
<i>Pass-Through from Emory University</i>		1U19A117140301	-	479,144	479,144
<i>Pass-Through from Family Health International</i>		INTEGRA/2100018 8	-	1,312,475	1,312,475
<i>Pass-Through from Family Health International</i>		PO21000303	-	74,393	74,393
<i>Pass-Through from Family Health International</i>		PO21001033	-	11,903	11,903
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		0001041478/3UM1 A1068614-1	-	349,454	349,454
<i>Pass-Through from Fred Hutchinson Cancer Research Center</i>		0001042509/3UM1 A1068614-1	-	93	93
<i>Pass-Through from GeoVax, Inc.</i>		1R43A115757801	-	15,165	15,165
<i>Pass-Through from Kaiser Foundation Research Institute</i>		211864-UT-02	-	6,419	6,419
<i>Pass-Through from La Jolla Institute for Allergy and Immunology</i>		5U19A114279003S	-	(24)	(24)
<i>Pass-Through from Leidos Biomedical Research, Inc.</i>		5UM1A114868403	-	468,793	468,793
<i>Pass-Through from St. Jude Children's Research Hospital</i>		75N93021C00016	-	670,282	670,282
<i>Pass-Through from Stanford University</i>		1U19A117142101 63000712-	-	364,345	364,345
<i>Pass-Through from Stanford University</i>		242682/1U19A1171	-	183,850	183,850
<i>Pass-Through from The Scripps Research Institute</i>		5-54841	-	135,427	135,427
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5U19A110062510	-	89,352	89,352
Total - ALN 93.855			27,558,551	142,475,859	170,034,410
Biomedical Research and Research Training	93.859		5,350,406	131,549,930	136,900,336
<i>Pass-Through from Baylor College of Medicine</i>		000183612	-	38,000	38,000
<i>Pass-Through from Baylor College of Medicine</i>		5T32GM00828033	-	35,212	35,212
<i>Pass-Through from Baylor College of Medicine</i>		5T32GM00828034	-	78,655	78,655
<i>Pass-Through from Bondwell Technologies LP</i>		M2000496	-	29,988	29,988
<i>Pass-Through from Boston University</i>		4500003378 001	-	81,670	81,670
<i>Pass-Through from Brown University</i>		00002211	-	67,895	67,895
<i>Pass-Through from Clemson University</i>		1R01GM138589-01	-	4,856	4,856
<i>Pass-Through from Cleveland Clinic Foundation</i>		5R01GM133989-05	-	277,054	277,054
<i>Pass-Through from Cooper Medical School of Rowan University</i>		5R01GM130840-04 2037848/R01GM12	-	163,666	163,666
<i>Pass-Through from Duke University</i>		0221	-	15	15
<i>Pass-Through from Emory University</i>		A489590	-	12,097	12,097
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		5R01GM12404704 8543-UTA; PO	-	2,714	2,714
<i>Pass-Through from Indiana University</i>		PO0262623	-	3,141	3,141
<i>Pass-Through from Johns Hopkins University</i>		1R01GM142175-01 DE-AC02-	-	63,828	63,828
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		05CH11231	-	65,331	65,331
<i>Pass-Through from Lawrence Berkeley National Laboratory</i>		7674413	-	17,573	17,573
<i>Pass-Through from Lehigh University</i>		544219-78001	-	15,360	15,360
<i>Pass-Through from Ligo Analytics, Inc</i>		LIGO 2022	-	69,891	69,891
<i>Pass-Through from Ligo Analytics, Inc</i>		LIGO 2022 SBIR	-	168,759	168,759
<i>Pass-Through from Ligo Analytics, Inc</i>		LIGO 2023 SBIR	-	107,125	107,125
<i>Pass-Through from Magee-Womens Research Institute &amp; Foundation</i>		3626	-	18,707	18,707
<i>Pass-Through from Marshall University Research Corporation</i>		P2001677 TEX-232782/PO	-	42,762	42,762
<i>Pass-Through from Mayo Clinic</i>		67468902 TEX-295247/PO	-	(249)	(249)
<i>Pass-Through from Mayo Clinic</i>		68622442 TEX-295247/PO	-	48,146	48,146
<i>Pass-Through from Mayo Clinic</i>		69303991/PO 68622442	-	113,564	113,564
<i>Pass-Through from Mayo Clinic</i>		UTX-248321- 01/R01GM126086	-	10,603	10,603
<i>Pass-Through from Northwestern University Medical School</i>		NUMS 2018 60051124 UTSW	-	(17,343)	(17,343)
<i>Pass-Through from Protein Metrics, Inc.</i>		M2101767	-	133,294	133,294
<i>Pass-Through from Purdue University</i>		11001041 -063	-	554	554
<i>Pass-Through from Regents of the University of Minnesota</i>		R01GM146906	-	27,658	27,658



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<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Rensselaer Polytechnic Institute</i>		A12403 - PO 270128	\$ -	\$ 26,958	\$ 26,958
<i>Pass-Through from Seattle Children's Hospital</i>		7U54A115047210 STTR/1R41GM143	-	(2,923)	(2,923)
<i>Pass-Through from SygnaMap, Inc.</i>		348-01	-	42,512	42,512
<i>Pass-Through from SygnaMap, Inc.</i>		UTA21-000358	-	(10,057)	(10,057)
<i>Pass-Through from Terasaki Institute for Biomedical Innovation</i>		20064-S	-	100,079	100,079
<i>Pass-Through from Texas Christian University</i>		R15GM123463	-	1,668	1,668
<i>Pass-Through from The Curators of The University of Missouri</i>		C00083854-1	-	3,267	3,267
<i>Pass-Through from The Ohio State University</i>		M2304768	-	29,780	29,780
<i>Pass-Through from The Ohio State University</i>		SPC-1000006990 / GR127848	-	6,993	6,993
<i>Pass-Through from The Ohio State University</i>		SPC-1000006991 / GR127850	-	69,175	69,175
<i>Pass-Through from The Ohio State University</i>		SPC-1000006993 / GR127852	-	48,517	48,517
<i>Pass-Through from The Ohio State University</i>		SPC-1000006994 / GR127861	-	26,275	26,275
<i>Pass-Through from The Ohio State University</i>		SPC-1000006995 / GR127865	-	43,457	43,457
<i>Pass-Through from University of Alaska - Fairbanks</i>		PO P0559491	-	3,998	3,998
<i>Pass-Through from University of Alaska - Fairbanks</i>		PO P0559491 / P0567214	-	2,001	2,001
<i>Pass-Through from University of California - San Francisco</i>		12206SC	-	87,821	87,821
<i>Pass-Through from University of Delaware</i>		58097	-	395,071	395,071
<i>Pass-Through from University of Massachusetts</i>		OSP32331- UTSWMC	-	206,969	206,969
<i>Pass-Through from University of Minnesota</i>		5R01GM12297904	-	(4,930)	(4,930)
<i>Pass-Through from University of Minnesota</i>		5R01GM12297906	-	93,574	93,574
<i>Pass-Through from University of Missouri</i>		C00067660-1	-	17,291	17,291
<i>Pass-Through from University of Pennsylvania</i>		5R01GM124111-04	-	49,773	49,773
<i>Pass-Through from University of Southern California</i>		95367003	-	(7,176)	(7,176)
<i>Pass-Through from University of Tennessee</i>		5R01GM138887-03	-	210,252	210,252
<i>Pass-Through from University of Washington</i>		5R01GM097553-10	-	32,738	32,738
<i>Pass-Through from Vanderbilt University Medical Center</i>		5R01GM133169-03	-	124,057	124,057
<i>Pass-Through from Virginia Polytechnic Institute and State University</i>		412612-19093	-	6,214	6,214
<i>Pass-Through from Washington University - St. Louis</i>		WU-19-199; PO 2934574G	-	20,288	20,288
<i>Pass-Through from Yale University</i>		CON- 80003111(GR1121 68);2R01GM11024 3-06A1	-	187,844	187,844
COVID-19 - Biomedical Research and Research Training		20-0292C-RPHR76			
<i>Pass-Through from Idaho State University</i>		P0039764	-	70,086	70,086
Total - ALN 93.859			5,350,406	135,112,028	140,462,434
Child Health and Human Development Extramural Research	93.865		4,945,619	31,370,917	36,316,536
<i>Pass-Through from Anelleo, Inc.</i>		2R44HD10019002	-	88,399	88,399
<i>Pass-Through from Augusta University</i>		R25HL106365	-	18,139	18,139
<i>Pass-Through from Baylor College of Medicine</i>		PO 5601713872	-	57,730	57,730
<i>Pass-Through from Baylor College of Medicine</i>		R01HD106056	-	14,383	14,383
<i>Pass-Through from Baylor College of Medicine</i>		T32HD098068	-	31,798	31,798
<i>Pass-Through from Baylor College of Medicine</i>		5R01HD100985-02	-	(2,361)	(2,361)
<i>Pass-Through from Baylor College of Medicine</i>		5601783717	-	39,068	39,068
<i>Pass-Through from Baylor College of Medicine</i>		7000000254- 2	-	49,886	49,886
<i>Pass-Through from Baylor College of Medicine</i>		7000000325	-	3,499	3,499
<i>Pass-Through from Baylor College of Medicine</i>		7000000706	-	19,485	19,485
<i>Pass-Through from Baylor College of Medicine</i>		7000000864- 4- SPEND AVAIL	-	139,971	139,971
<i>Pass-Through from Boston University</i>		4500002474	-	(9,550)	(9,550)
<i>Pass-Through from Case Western Reserve University</i>		RES515580	-	228,349	228,349
<i>Pass-Through from Children's Hospital of Philadelphia</i>		GRT- 00000762/PO#2027 0400	-	111,592	111,592
<i>Pass-Through from Cincinnati Children's Hospital Medical Center</i>		AA - U54HD104461	-	23,610	23,610
<i>Pass-Through from Cincinnati Children's Hospital Medical Center</i>		OS00000129/130	-	486,542	486,542
<i>Pass-Through from Cincinnati Children's Hospital Medical Center</i>		OS00000368AM1/4 00584	-	18,514	18,514
<i>Pass-Through from Cincinnati Children's Hospital Medical Center</i>		312997/313000	-	(91,760)	(91,760)
<i>Pass-Through from Dartmouth College</i>		5R01HD101523-02	-	190,562	190,562

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from East Carolina University</i>		A17-0265-S001 213876	\$ -	\$ 2,067	\$ 2,067
<i>Pass-Through from Emory University</i>		A821705	-	43,885	43,885
<i>Pass-Through from Fannin Partners, LLC</i>		M1903888	-	4,928	4,928
<i>Pass-Through from George Washington University</i>		U24HD036801	-	117,904	117,904
<i>Pass-Through from George Washington University</i>		2U24HD03680124	74,747	74,156	148,903
		425316-GR412554-			
<i>Pass-Through from Georgetown University</i>		UTA-NTRAIN K12	-	119,992	119,992
<i>Pass-Through from Georgia State University Research Foundation</i>		R01HD086894-05	-	(27)	(27)
		9234-UTA;			
<i>Pass-Through from Indiana University</i>		PO0537692	-	26,387	26,387
<i>Pass-Through from Indiana University - Purdue University</i>		R01HD101246	-	112,371	112,371
<i>Pass-Through from Johns Hopkins University</i>		R01HD100540	-	561	561
<i>Pass-Through from Larix Bioscience LLC</i>		M2300791	-	18,956	18,956
<i>Pass-Through from Magee-Womens Research Institute &amp; Foundation</i>		5R01HD100197-04	-	507,402	507,402
<i>Pass-Through from Massachusetts General Hospital</i>		500628	-	36,287	36,287
<i>Pass-Through from Massachusetts General Hospital</i>		500628- 01-NCE	-	3,406	3,406
<i>Pass-Through from Medical College of Wisconsin</i>		R01HD104607	-	31,370	31,370
<i>Pass-Through from Michigan State University</i>		RC112935A	-	55,573	55,573
<i>Pass-Through from Michigan State University</i>		5R01HD107019-02	-	38,841	38,841
		1R01HD101535-			
<i>Pass-Through from Microgen LLC</i>		01A1	-	151,317	151,317
<i>Pass-Through from Mucommune</i>		1R44HD10782401	-	27,440	27,440
<i>Pass-Through from Mucommune</i>		5R44HD10023102	-	142,862	142,862
<i>Pass-Through from Mucommune</i>		5R61HD09974702	-	(2,455)	(2,455)
<i>Pass-Through from New York University</i>		F0998-38	-	13,429	13,429
<i>Pass-Through from New York University</i>		F1823-01	-	12,254	12,254
<i>Pass-Through from Northwestern University</i>		5R01HD099344-04	-	16,180	16,180
<i>Pass-Through from Radiant Creative Group, LLC</i>		4R42HD100233-03	-	182,520	182,520
<i>Pass-Through from Rehabilitation Institute of Chicago</i>		5P2CHD101899-03	-	29,338	29,338
<i>Pass-Through from RTI International</i>		NRN: 0216392	-	121,276	121,276
<i>Pass-Through from RTI International</i>		U24HD095254	-	367,735	367,735
<i>Pass-Through from RTI International</i>		U24HL137729	-	90,557	90,557
<i>Pass-Through from RTI International</i>		2-UG1HD054241	-	73,021	73,021
<i>Pass-Through from Seattle Children's Hospital</i>		12738	-	18,103	18,103
<i>Pass-Through from Seattle Children's Hospital</i>		5R01HD074757-06	-	(1,543)	(1,543)
<i>Pass-Through from Stanford University</i>		62580683-165119	-	40,617	40,617
<i>Pass-Through from Teachers College - Columbia University</i>		512158-02	-	124,607	124,607
		TUL-HSC-560694-			
<i>Pass-Through from The Administrators of the Tulane Educational Fund</i>		22/23	-	50,131	50,131
<i>Pass-Through from The Ohio State University</i>		5P30HD10645102	-	70,001	70,001
		TUL-HSC-560186-			
<i>Pass-Through from Tulane University</i>		21/22	-	50,147	50,147
<i>Pass-Through from University of Alabama - Birmingham</i>		5R01HD098132-02	-	17,757	17,757
<i>Pass-Through from University of Alabama - Birmingham</i>		5R01HD09813203	-	17,114	17,114
		P50HD098593 / PO			
<i>Pass-Through from University of California - Los Angeles</i>		210	-	309,396	309,396
<i>Pass-Through from University of California - Los Angeles</i>		2000 G WC579	-	75,219	75,219
		RR274-			
<i>Pass-Through from University of Georgia</i>		467/S001511	-	62,693	62,693
<i>Pass-Through from University of Georgia</i>		00002998	-	17,748	17,748
<i>Pass-Through from University of Kansas Center for Research, Inc.</i>		BSA20118	-	2,741	2,741
<i>Pass-Through from University of Massachusetts - Worcester</i>		5R01HD095765-05	-	24,689	24,689
		K00013518 - PO#			
<i>Pass-Through from University of Michigan</i>		3006755525	-	239,894	239,894
<i>Pass-Through from University of Minnesota</i>		P009079001	-	284,329	284,329
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5R01HD086139-05	-	32,628	32,628
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5R01HD08613905	-	20,107	20,107
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5R01HD10156203	-	44,429	44,429
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5122031	-	86,711	86,711
		5125245;			
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5R01HD087061-05	-	131,112	131,112
<i>Pass-Through from University of Pennsylvania</i>		579920	-	830	830
<i>Pass-Through from University of Pennsylvania</i>		585997-1-PO	-	248,468	248,468
		AWD00001006(133			
<i>Pass-Through from University of Pittsburgh</i>		613-8)/5R0	-	3,050	3,050
		AWD00002588(135			
<i>Pass-Through from University of Pittsburgh</i>		108-11)	-	3,300	3,300
<i>Pass-Through from University of Pittsburgh</i>		5P2CHD10189502	-	6,265	6,265
		22-4599; PO			
<i>Pass-Through from University of South Carolina</i>		2000060716	-	102,461	102,461
<i>Pass-Through from University of Utah</i>		5R24HD096350	-	90,157	90,157

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
		UWSC12379			
		CREDIT REQUEST-			
<i>Pass-Through from University of Washington</i>		MIGRATED	\$ -	\$ 10,411	\$ 10,411
<i>Pass-Through from University of Wisconsin - Madison</i>		P01HD109850	-	16,394	16,394
<i>Pass-Through from Vanderbilt University Medical Center</i>		5U01HD076733-06	-	(1,209)	(1,209)
		WU-20-109- 3; PO			
<i>Pass-Through from Washington University - St. Louis</i>		ST00000303 NCE	-	76,264	76,264
		WU-22-0320 1			
<i>Pass-Through from Washington University - St. Louis</i>		PO:ST00006984	-	61,017	61,017
		WU-23-0216-			
<i>Pass-Through from Washington University - St. Louis</i>		PO:ST00012468	-	51,756	51,756
		WU-23-0439; PO			
<i>Pass-Through from Washington University - St. Louis</i>		ST00013190	-	172,389	172,389
<i>Pass-Through from Weill Cornell Medicine</i>		192428	-	1,416	1,416
		223953-			
		1/1R01HD108646-			
		01	-	63,810	63,810
<i>Pass-Through from Weill Medical College of Cornell University</i>		215518-7	-	19	19
<i>Pass-Through from Weill Medical College of Cornell University</i>		224014-7	-	123,803	123,803
		1R01HD104910-			
<i>Pass-Through from Widener University</i>		01A1	-	7,713	7,713
		5001851-UT			
<i>Pass-Through from Women &amp; Infants Hospital of Rhode Island</i>		AUSTIN	-	37,484	37,484
		CON-80003628			
<i>Pass-Through from Yale University</i>		(GR116149)	-	47,444	47,444
COVID-19 - Child Health and Human Development Extramural Research			-	253,443	253,443
Total - ALN 93.865			5,020,366	38,303,621	43,323,987
Aging Research	93.866		16,497,124	96,703,379	113,200,503
<i>Pass-Through from Albert Einstein College of Medicine</i>		1RF1AG077639-01	-	15,260	15,260
<i>Pass-Through from AlphaCore, Inc.</i>		M2200910	-	78,442	78,442
<i>Pass-Through from Amprion, Inc.</i>		R42AG058333	-	74,349	74,349
<i>Pass-Through from Baylor College of Medicine</i>		1RF1AG074540-01	-	42,285	42,285
<i>Pass-Through from Baylor College of Medicine</i>		5R01AG065290-04	-	230,033	230,033
<i>Pass-Through from Baylor College of Medicine</i>		5U01AG072439-02	-	15,003	15,003
<i>Pass-Through from Baylor College of Medicine</i>		7000001576	-	28,792	28,792
<i>Pass-Through from Baylor Research Institute</i>		41010621801	-	60,779	60,779
		1001124-			
<i>Pass-Through from Baylor University</i>		03/R01AG064420	-	1,813	1,813
<i>Pass-Through from Birkeland Current LLC</i>		M1903638	-	178,675	178,675
<i>Pass-Through from Boston Children's Hospital</i>		GENFD000223730	-	128,394	128,394
<i>Pass-Through from Boston Children's Hospital</i>		R01AG058464-01	-	304,231	304,231
<i>Pass-Through from Boston University</i>		R01AG059727	-	28,797	28,797
<i>Pass-Through from Boston University</i>		R21AG068772	-	12,394	12,394
		4500003106/U01A			
<i>Pass-Through from Boston University</i>		G058589-01	-	7,039	7,039
		4500003207/1R01A			
<i>Pass-Through from Boston University</i>		G059725-0	-	33,673	33,673
		4500003451/5R01A			
<i>Pass-Through from Boston University</i>		G059727-0	-	17,876	17,876
		4500003621/1R01A			
<i>Pass-Through from Boston University</i>		G067457-0	-	32,142	32,142
		4500004116/1RF1			
<i>Pass-Through from Boston University</i>		AG057768-0	-	53,947	53,947
<i>Pass-Through from Boston University</i>		5R01AG059727-04	-	47,387	47,387
<i>Pass-Through from Boston University</i>		5U01AG058589-04	-	62,439	62,439
<i>Pass-Through from Boston University</i>		5U01AG058589-05	-	96,840	96,840
		1R01AG060341-01-			
<i>Pass-Through from Bronx Veterans Medical Research Foundation, Inc.,</i>		2	-	122,611	122,611
<i>Pass-Through from Brown University</i>		5U54AG063546-03	-	28,853	28,853
<i>Pass-Through from Brown University</i>		5U54AG063546-04	-	25,557	25,557
		CEDARS/R01AG06			
<i>Pass-Through from Cedars-Sinai Medical Center</i>		9690	-	39,278	39,278
		1774408 / 1933915			
<i>Pass-Through from Cedars-Sinai Medical Center</i>		5R01AG07817402	-	8,323	8,323
<i>Pass-Through from Cincinnati Children's Hospital Medical Center</i>		2194-209-2013870	-	(32)	(32)
<i>Pass-Through from Clemson University</i>		RF1AG071566	-	46,835	46,835
<i>Pass-Through from Cleveland Clinic Foundation</i>		R01AG057709-05	-	20,042	20,042
<i>Pass-Through from Columbia University</i>		11(GG015822-			
		06)/5R01AG062	-	42,960	42,960
<i>Pass-Through from Columbia University</i>		9(GG013437-01)	-	34,230	34,230
<i>Pass-Through from Dartmouth College</i>		5R01AG07495902	-	120,146	120,146

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Dartmouth College</i>		5R56AG06152202 A030455/RF1AG05	\$ -	\$ 10,659	\$ 10,659
<i>Pass-Through from Duke University</i>		9093-01 A032406 /	-	34,930	34,930
<i>Pass-Through from Duke University</i>		U01AG061359 A032814/1U19AG0	-	35,410	35,410
<i>Pass-Through from Duke University</i>		65188-01	-	53,460	53,460
<i>Pass-Through from Duke University</i>		A035427	-	59,279	59,279
<i>Pass-Through from Duke University</i>		R24AG065172	-	1,429	1,429
<i>Pass-Through from Duke University</i>		1U19AG065188-01 303- 001080/5U19AG06	-	68,451	68,451
<i>Pass-Through from Duke University</i>		5188	-	6,444	6,444
<i>Pass-Through from Duke University</i>		303000983 A032814	-	17,500	17,500
<i>Pass-Through from Duke University Medical Center</i>		PREVENTABLE A395348/5P30AG0	-	26,956	26,956
<i>Pass-Through from Emory University</i>		64200-02	-	(390)	(390)
<i>Pass-Through from Emory University</i>		A748426 1RF1AG057965- 01A1	-	360,800	360,800
<i>Pass-Through from Emory University</i>		1RF1AG065282- 01A1	-	117,599	117,599
<i>Pass-Through from Emory University</i>		1R01AG074019- 01A1-A7	-	84,779	84,779
<i>Pass-Through from Emory University</i>		5R01AG07401902	-	72,874	72,874
<i>Pass-Through from Florida State University</i>		R000002766 ESPNIH- PREVENTABLE/UT TAVA	-	59,467	59,467
<i>Pass-Through from Foundation for Advancing Veterans' Health Research</i>		S-DPA2221- LMO5/U19-AG0	-	1,000	1,000
<i>Pass-Through from George Washington University</i>		SP00015287-03 15156-21- 01FFS/U19AG0626 8	-	38,677	38,677
<i>Pass-Through from Georgia State University</i>		15318-24-03FFS ASPREE-XT	-	86,397	86,397
<i>Pass-Through from Hennepin Healthcare Research Institute</i>		51U19AG06268205	-	(20,969)	(20,969)
<i>Pass-Through from Hennepin Healthcare Research Institute</i>		0255-B450-4609	-	12,036	12,036
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		0255-B454-4609	-	111,636	111,636
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		0255-B455-4609	-	(641)	(641)
<i>Pass-Through from Icahn School of Medicine - Mount Sinai</i>		0255-B455-4609 IN4680040UTA	-	82,432	82,432
<i>Pass-Through from Indiana University</i>		00002074/U54AG0 63546	-	275,959	275,959
<i>Pass-Through from Indiana University</i>		R44AG074779	-	31,224	31,224
<i>Pass-Through from Innovative Design Labs Inc. (IDL)</i>		R01AG069930-02	-	14,143	14,143
<i>Pass-Through from Johns Hopkins University</i>		1RF1AG079324-01	-	7,894	7,894
<i>Pass-Through from Johns Hopkins University</i>		2005122679	-	219,092	219,092
<i>Pass-Through from Johns Hopkins University</i>		2005221157	-	4,858	4,858
<i>Pass-Through from Johns Hopkins University</i>		2005223052	-	1,889	1,889
<i>Pass-Through from Johns Hopkins University</i>		2005379192/5R01A G069930-0	-	8,899	8,899
<i>Pass-Through from Johns Hopkins University</i>		1R21AG080216-01 237523/1RF1AG06 7744-01	-	103	103
<i>Pass-Through from Kent State University</i>		24108/1R21AG075	-	13,903	13,903
<i>Pass-Through from Massachusetts General Hospital</i>		187-01A1 1U01AG066757-01 THE-	-	12,603	12,603
<i>Pass-Through from Massachusetts General Hospital</i>		256112/1P01AG06 2413-0 THE-	-	22,540	22,540
<i>Pass-Through from Massachusetts Institute of Technology</i>		258551/5R01AG06 2348-0 THE-	-	679,185	679,185
<i>Pass-Through from Mayo Clinic</i>		308660/5U19AG06 3911-0	-	211,310	211,310
<i>Pass-Through from Mayo Clinic</i>		UTH250202/PO#66 468115/1R	-	41,541	41,541
<i>Pass-Through from Mayo Clinic</i>		UTH282935/PO#67 960565/4R	-	9,234	9,234
<i>Pass-Through from Mayo Clinic</i>			-	8,519	8,519
<i>Pass-Through from Mayo Clinic</i>			-	109,233	109,233

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from Mayo Clinic</i>		UTX284424/1U19A G069701	\$ -	\$ 156,255	\$ 156,255
		UTX314813/1RF1A			
<i>Pass-Through from Mayo Clinic</i>		G081203	-	7,218	7,218
<i>Pass-Through from Mayo Clinic</i>		5R01AG05625505	-	83,184	83,184
<i>Pass-Through from Mayo Clinic</i>		5U54AG04417010 0255-F631-	-	37,482	37,482
<i>Pass-Through from Mount Sinai School of Medicine</i>		4609/1U01AG0731	-	68,803	68,803
<i>Pass-Through from New York University</i>		22-A0-00-1007948	-	12,639	12,639
<i>Pass-Through from Northern California Institute - Research and Education</i>		R24AG064025	-	1,654	1,654
		R24AG064025-			
<i>Pass-Through from Northern California Institute - Research and Education</i>		03S1	-	59,627	59,627
<i>Pass-Through from Northern California Institute - Research and Education</i>		SHL2120-08	-	140,804	140,804
<i>Pass-Through from Northern California Institute - Research and Education</i>		STE2196-38	-	17,374	17,374
<i>Pass-Through from Northwestern University Medical School</i>		60060378	-	11,377	11,377
		1016754-			
		UTHSCSANANTON			
<i>Pass-Through from Oregon Health Sciences University</i>		IO/5	-	16,306	16,306
		1021735-			
		UTHS/1R01AG080			
<i>Pass-Through from Oregon Health Sciences University</i>		644	-	27,753	27,753
		AG069476-			
		UTHSC01/R01AG0			
<i>Pass-Through from Pennington Biomedical Research Center</i>		69	-	51,306	51,306
<i>Pass-Through from Posit Science Corporation</i>		R44AG047722	-	52,214	52,214
<i>Pass-Through from Purdue University</i>		11001343-007	-	56,892	56,892
<i>Pass-Through from Regents of the University of California - UCLA</i>		5R01AG054366-05	-	1,691	1,691
<i>Pass-Through from Regents of the University of Minnesota</i>		P009273459	-	36,232	36,232
<i>Pass-Through from Rensselaer Polytechnic Institute</i>		A21-0056-S001	-	3,130	3,130
<i>Pass-Through from Research Foundation of Suny</i>		CM000011844-00	-	75,252	75,252
<i>Pass-Through from Rhode Island Hospital</i>		R01AG058648	-	24,866	24,866
<i>Pass-Through from Rutgers Asian Resource Center for Minority Aging Research (RCMAR)</i>		PO1417316/P30-			
		AG0059304	-	11,522	11,522
<i>Pass-Through from Rutgers, The State University of New Jersey</i>		1P30AG059304-01	-	15,510	15,510
<i>Pass-Through from Rutgers, The State University of New Jersey</i>		9003; PO	-	15,252	15,252
		1R43AG063619-			
<i>Pass-Through from Stream Biomedical, Inc.</i>		01A1	-	11,030	11,030
		PO#60946/P01AG0			
<i>Pass-Through from Texas Biomedical Research Institute</i>		51428	-	(55)	(55)
		20-04841			
<i>Pass-Through from Texas Biomedical Research Institute</i>		201/U34AG068482	-	4,340	4,340
		23-04848-101/ PO:			
<i>Pass-Through from Texas Biomedical Research Institute</i>		95140	-	41,798	41,798
<i>Pass-Through from The Hospital for Sick Children</i>		R01AG056726	-	55,965	55,965
		GR110157 / SPC-			
<i>Pass-Through from The Ohio State University</i>		1000003756	-	112,516	112,516
<i>Pass-Through from The Pennsylvania State University</i>		S003583-DHHS	-	8,575	8,575
<i>Pass-Through from The Trustees of Columbia University</i>		1R56AG06688901	-	1,641	1,641
		104537-			
		00001/1R01AG078			
<i>Pass-Through from Tufts University</i>		728	-	173,737	173,737
<i>Pass-Through from Tufts University</i>		5R01AG078728-02	-	15,609	15,609
<i>Pass-Through from Tulane University</i>		R01AG077497	-	33,242	33,242
<i>Pass-Through from University of Alabama</i>		5R01AG06476905	-	25,989	25,989
		000526886-SC001-			
<i>Pass-Through from University of Alabama - Birmingham</i>		GAC/7R56A	-	(38,903)	(38,903)
		000529560-SC001-			
<i>Pass-Through from University of Alabama - Birmingham</i>		GAC/1RF1A	-	73,538	73,538
<i>Pass-Through from University of Arizona</i>		412921	-	96,237	96,237
<i>Pass-Through from University of Arizona</i>		5P01AG052359-05	-	72,221	72,221
		547390-			
		(SUPPLEMENT)	-	2,910	2,910
<i>Pass-Through from University of California - Irvine</i>		R01AG058644	-	172,986	172,986
<i>Pass-Through from University of California - Irvine</i>		2022-1694	-	257,403	257,403
<i>Pass-Through from University of California - Los Angeles</i>		5R01AG06107804	-	123,869	123,869
<i>Pass-Through from University of California - San Diego</i>		RF1AG061022	-	140,721	140,721
<i>Pass-Through from University of California - San Diego</i>		RF1AG61022	-	1,361,048	1,361,048
<i>Pass-Through from University of California - San Diego</i>		R01AG073979	-	31,637	31,637
<i>Pass-Through from University of California - San Diego</i>		5R01AG075758-02	-	49,930	49,930
		705254/5R01AG06			
		1146-03	-	5,528	5,528
<i>Pass-Through from University of California - San Francisco</i>		R01AG066137	-	226,895	226,895
<i>Pass-Through from University of California - San Francisco</i>		1R01AG080469	-	5,349	5,349

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from University of Cincinnati</i>		5R01AG072592-03	\$ -	\$ 40,671	\$ 40,671
<i>Pass-Through from University of Colorado - Boulder</i>		5R01AG06839202 UCHC7- 131791533/R01AG	-	47,373	47,373
<i>Pass-Through from University of Connecticut Health Center</i>		0666 UCHC7- 150048216/1R01A	-	24,620	24,620
<i>Pass-Through from University of Connecticut Health Center</i>		G073 UCHC7- 161490708/1R01A	-	7,388	7,388
<i>Pass-Through from University of Connecticut Health Center</i>		G076	-	25,337	25,337
<i>Pass-Through from University of Florida</i>		R56AG069880	-	55,883	55,883
<i>Pass-Through from University of Florida</i>		00003258/5R01AG	-		
<i>Pass-Through from University of Kentucky</i>		063801	-	135,482	135,482
		3200004422-22- ULRF 17-1498; PO	-	(8,007)	(8,007)
<i>Pass-Through from University of Louisville</i>		3000205588	-	(1,549)	(1,549)
<i>Pass-Through from University of Maryland - Baltimore</i>		R01AG070072	-	75,954	75,954
<i>Pass-Through from University of Michigan</i>		K00015413 PO# 3006471673	-	39,110	39,110
<i>Pass-Through from University of Michigan</i>		K00018064 PO # 3007138380	-	43,210	43,210
<i>Pass-Through from University of Michigan</i>		1RF1AG05972301	-	240,769	240,769
<i>Pass-Through from University of Michigan</i>		5P30AG01284628	-	35,687	35,687
<i>Pass-Through from University of Michigan</i>		5P30AG06658202	-	(1,115)	(1,115)
<i>Pass-Through from University of Michigan</i>		5R01AG07095303	-	21,449	21,449
<i>Pass-Through from University of Michigan</i>		5U24AG06518205	-	3,511	3,511
<i>Pass-Through from University of Minnesota</i>		H007058804	-	561,764	561,764
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5113397	-	66,190	66,190
<i>Pass-Through from University of Notre Dame</i>		R56AG068149 RS20212435-	-	184,814	184,814
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		02/7RF1AG06828	-	24,185	24,185
<i>Pass-Through from University of Oklahoma Health Sciences Center</i>		7RF1AG06828302	-	28,938	28,938
<i>Pass-Through from University of Pennsylvania</i>		5R01AG073435-02 5R56AG074604-02	-	176,031	176,031
<i>Pass-Through from University of Pennsylvania</i>		REVISED	-		
<i>Pass-Through from University of Pennsylvania</i>		571937 SUPP; PO 4699361	-	231,042	231,042
<i>Pass-Through from University of Pennsylvania</i>		571937; PO 4699361	-	92,695	92,695
<i>Pass-Through from University of Pennsylvania</i>		578134 PO# 4934608	-	48,014	48,014
<i>Pass-Through from University of Pennsylvania</i>		583485	-	165,941	165,941
<i>Pass-Through from University of Pennsylvania</i>		586071	-	53,951	53,951
<i>Pass-Through from University of Pittsburgh</i>		U19AG068054	-	118,293	118,293
<i>Pass-Through from University of Pittsburgh Medical Center</i>		U19AG068054	-	279,710	279,710
<i>Pass-Through from University of Southern California</i>		R01AG053798	-	2,076	2,076
<i>Pass-Through from University of Southern California</i>		R01AG053798-02	-	94,293	94,293
<i>Pass-Through from University of Southern California</i>		R01AG054029	-	2,302	2,302
<i>Pass-Through from University of Southern California</i>		R01AG061848	-	79,864	79,864
<i>Pass-Through from University of Southern California</i>		SCON- 00003365/5R61AG	-	72,874	72,874
<i>Pass-Through from University of Southern California</i>		06654	-	2,915	2,915
<i>Pass-Through from University of Southern California</i>		103788735/R01AG	-		
<i>Pass-Through from University of Southern California</i>		047992	-	566	566
<i>Pass-Through from University of Southern California</i>		109926836	141,319	271,171	412,490
<i>Pass-Through from University of Southern California</i>		120120727 A4-OLE	-	19,476	19,476
<i>Pass-Through from University of Southern California</i>		125903448 TRC- PAD	-	12,958	12,958
<i>Pass-Through from University of Southern California</i>		128296862	-	53,681	53,681
<i>Pass-Through from University of Southern California</i>		130483032	-	308	308
<i>Pass-Through from University of Southern California</i>		132200495	-	187,591	187,591
<i>Pass-Through from University of Southern California</i>		132607332/1R01A G061848-01	-	674	674
<i>Pass-Through from University of Southern California</i>		139750374 3; SCON-00004084	-		
<i>Pass-Through from University of Southern California</i>		(YEAR 3)	-	77,186	77,186
<i>Pass-Through from University of Southern California</i>		143256323 (SCON- 00001272)	-	8,456	8,456
<i>Pass-Through from University of Southern California</i>		3P30AG06658903S 1	-	95,726	95,726
<i>Pass-Through from University of Southern California</i>		79635053	-	36,345	36,345
<i>Pass-Through from University of Tennessee Health Science Center</i>		5R01AG040146-07	-	1,247	1,247

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<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from University of Utah</i>		1R01AG05560601	\$ -	\$ 13,671	\$ 13,671
<i>Pass-Through from University of Utah</i>		10050683-01	-	34,528	34,528
		GR101252			
<i>Pass-Through from University of Virginia</i>		00000491	-	47,252	47,252
		UWSC10988 / BPO			
<i>Pass-Through from University of Washington</i>		39932	-	1,655,559	1,655,559
		UWSC10988 / BPO			
<i>Pass-Through from University of Washington</i>		59936	-	(747)	(747)
		UWSC13442/1U24			
<i>Pass-Through from University of Washington</i>		AG072122-01	-	25,450	25,450
<i>Pass-Through from University of Wisconsin - Madison</i>		0000002849	-	107	107
<i>Pass-Through from University of Wisconsin - Madison</i>		1RF1AG074608-01	-	14,389	14,389
<i>Pass-Through from University of Wisconsin System</i>		0000000131	-	15,789	15,789
		1004121- UTH/U19AG057758- 0	-	320,740	320,740
<i>Pass-Through from University of Wyoming</i>		1004121E- UTH/U19AG057758	-	19,817	19,817
<i>Pass-Through from University of Wyoming</i>		1004121G-UTHSC- 3	-	15,803	15,803
<i>Pass-Through from University of Wyoming</i>		1004352E-UTHSC-	-	67,135	67,135
<i>Pass-Through from Vanderbilt University</i>		OSA00000177	-	6,601	6,601
<i>Pass-Through from Vanderbilt University</i>		OSA00000187	-	64,880	64,880
		UNIV62174; PO #P22002990	-	11,288	11,288
<i>Pass-Through from Vanderbilt University</i>		VUMC95942/1U24			
<i>Pass-Through from Wake Forest University</i>		AG074855-01	30,543	182,837	213,380
		1R01AG07815301	-	64,328	64,328
		1593-32041- 11000001260	-	373	373
<i>Pass-Through from Wake Forest University</i>		WFUHS552702/R0			
<i>Pass-Through from Wake Forest University Health Sciences</i>		1AG058571-0 1027- 55811085033664- 10000	-	13	13
<i>Pass-Through from Wake Forest University Health Sciences</i>		367-101720- 111041/R01AG06	-	19,928	19,928
<i>Pass-Through from Wake Forest University Health Sciences</i>		5R01AG058921-05	-	50,845	50,845
<i>Pass-Through from Wake Forest University Health Sciences</i>		WAF10300875 883- 55811085033664- 100001	-	23,681	23,681
<i>Pass-Through from Wake Forest University Health Sciences</i>		WU-23- 0210/1R01AG0789	(5,046)	12,926	7,880
<i>Pass-Through from Washington University - St. Louis</i>		64	-	73,169	73,169
<i>Pass-Through from Washington University - St. Louis</i>		5R01AG05164704	-	151,498	151,498
<i>Pass-Through from Weill Medical College of Cornell University</i>		202984	-	21,011	21,011
<i>Pass-Through from William Marsh Rice University</i>		R01AG062690	-	38,831	38,831
<i>Pass-Through from William Marsh Rice University</i>		R23302	-	10,729	10,729
<i>Pass-Through from William Marsh Rice University</i>		X03100870	-	9,841	9,841
<i>Pass-Through from William Marsh Rice University</i>		5R01AG062690-02	-	2	2
<i>Pass-Through from Xyken, LLC</i>		5R44AG067799-03 CON- 80004118(GR1190 16)	-	85,082	85,082
<i>Pass-Through from Yale University School of Medicine</i>			-	380,030	380,030
COVID-19 - Aging Research			702,822	950,811	1,653,633
Total - ALN 93.866			17,366,762	114,367,843	131,734,605
Vision Research	93.867		914,008	28,101,527	29,015,535
<i>Pass-Through from Affirmed Pharma, LLC</i>		1R41EY033583-01	-	69,937	69,937
<i>Pass-Through from Baylor College of Medicine</i>		1U24EY035067-01	-	1,820	1,820
<i>Pass-Through from Baylor College of Medicine</i>		5U01EY032403-02	-	46,797	46,797
<i>Pass-Through from Indiana University</i>		9433	-	13,514	13,514
<i>Pass-Through from Jaeb Center for Health Research</i>		MTS1 ZEDS PROJ ID	-	7,808	7,808
<i>Pass-Through from New York University Grossman School of Medicine</i>		#106171	-	1,085	1,085
<i>Pass-Through from Stanford University</i>		EY032900	-	7,916	7,916
<i>Pass-Through from The Ohio State University</i>		SPC-10000005277	-	77,765	77,765
<i>Pass-Through from The Ohio State University</i>		SPC-1000007396	-	45,208	45,208
<i>Pass-Through from University of California - San Francisco</i>		1U24EY033699-01 13056SC/CTA0000	-	252,024	252,024
<i>Pass-Through from University of California - San Francisco</i>		0028- 02	-	1,002	1,002

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
<i>Pass-Through from University of Iowa</i>		R01EY030366	\$ -	\$ 160,298	\$ 160,298
<i>Pass-Through from University of Minnesota</i>		N006342902	-	62,285	62,285
<i>Pass-Through from University of Missouri - Columbia</i>		R01EY032495	-	6,466	6,466
<i>Pass-Through from University of South Florida</i>		R01EY034114	-	15,444	15,444
<i>Pass-Through from University of Tennessee Health Science Center</i>		R01EY031316	-	173,748	173,748
		10055845-01; PO#			
<i>Pass-Through from University of Utah</i>		U000284950	-	120	120
<i>Pass-Through from University of Washington</i>		R01EY027859	-	5,461	5,461
<i>Pass-Through from University of Washington</i>		5R01EY027859-04	-	21,330	21,330
<i>Pass-Through from Wayne State University</i>		WSU22133	-	13,254	13,254
Total - ALN 93.867			914,008	29,084,809	29,998,817
Antimicrobial Resistance Surveillance in Retail Food Specimens	93.876		-	171,177	171,177
Medical Library Assistance	93.879		109,288	2,116,839	2,226,127
<i>Pass-Through from Case Western Reserve University</i>		RES515369	-	39,838	39,838
<i>Pass-Through from Gulf Coast Consortia</i>		5T15LM007093-31	-	19,035	19,035
		2R01LM011934-06A1	-	37,733	37,733
<i>Pass-Through from Mayo Clinic</i>		9R01LM013712-05A1	-	23,504	23,504
<i>Pass-Through from University of California - San Diego</i>		5127728/5R01LM013329-04	-	90,651	90,651
<i>Pass-Through from University of North Carolina</i>		5127729/5R01LM013329-04	-	23,882	23,882
<i>Pass-Through from University of North Carolina</i>		1R01LM013519-02	-	45,613	45,613
<i>Pass-Through from University of Pennsylvania</i>		1R34MH124496-01A1	-	18,273	18,273
<i>Pass-Through from Vanderbilt University Medical Center</i>		UEI#ZUFBVZ587D	-	4,851	4,851
<i>Pass-Through from William Marsh Rice University</i>		2TL15LM007096-	-	15,573	15,573
<i>Pass-Through from William Marsh Rice University</i>		2T15 LM007093-30	-	76,084	76,084
<i>Pass-Through from William Marsh Rice University</i>		2T15LM007093-31	-	38,175	38,175
<i>Pass-Through from Yale University</i>		7R01LM013712-06	-	12,360	12,360
Total - ALN 93.879			109,288	2,562,411	2,671,699
Primary Care Training and Enhancement	93.884		-	657,214	657,214
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912		-	151,596	151,596
		1			
<i>Pass-Through from Aliviane, Inc.</i>		GA1RH395330100	-	138,091	138,091
Total - ALN 93.912			-	289,687	289,687
Ryan White HIV/AIDS Dental Reimbursement and Community Based Dental Partnership Grants	93.924		-	99,864	99,864
Healthy Start Initiative	93.926		-	2,632,608	2,632,608
HIV Prevention Activities Health Department Based	93.940		-	241,754	241,754
<i>Pass-Through from City of Houston Health and Human Services</i>		6U62PS005092	-	338,940	338,940
Total - ALN 93.940			-	580,694	580,694
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups	93.943		-	209,363	209,363
Assistance Programs for Chronic Disease Prevention and Control	93.945		-	(5,146)	(5,146)
		KUMCRI GPC SITE	-	(5,146)	(5,146)
<i>Pass-Through from University of Kansas Medical Center</i>			-	(5,146)	(5,146)
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946		-	264,213	264,213
Block Grants for Community Mental Health Services	93.958		-	65,048	65,048
<i>Pass-Through from Harris Center For Mental Health and IDD</i>		B09SM083999	-	65,048	65,048
COVID-19 - Block Grants for Community Mental Health Services			-	34,170	34,170
<i>Pass-Through from Harris Center For Mental Health and IDD</i>		2021-0243	-	34,170	34,170
Total - ALN 93.958			-	99,218	99,218



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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Block Grants for Prevention and Treatment of Substance Abuse	93.959		\$ -	\$ 993,951	\$ 993,951
PPHF Geriatric Education Centers	93.969		-	1,007,392	1,007,392
<i>Pass-Through from Baylor College of Medicine</i>		7000000992	-	51,973	51,973
Total - ALN 93.969			-	1,059,365	1,059,365
Primary Care Medicine and Dentistry Clinician Educator Career Development Awards	93.976		-	173,844	173,844
<i>Pass-Through from University of Rochester</i>		00000561/GR5335 87	-	66,001	66,001
Total - ALN 93.976			-	239,845	239,845
Mental Health Disaster Assistance and Emergency Mental Health	93.982				
<i>Pass-Through from Tulane University</i>		TUL-HSC-561087- 22/23	-	28,892	28,892
International Research and Research Training	93.989		301,936	1,026,457	1,328,393
<i>Pass-Through from Baylor College of Medicine</i>		1D43TW011547- 01A1	-	4,882	4,882
<i>Pass-Through from Baylor College of Medicine</i>		5D43TW011547-02	-	4,720	4,720
<i>Pass-Through from College of Medicine, University of Lagos</i>		M2103516	-	21,636	21,636
<i>Pass-Through from University of Maryland - Baltimore</i>		5R21TW010952-02	-	2	2
<i>Pass-Through from Vanderbilt University Medical Center</i>		VUMC 61126	-	16,711	16,711
Total - ALN 93.989			301,936	1,074,408	1,376,344
Maternal and Child Health Services Block Grant to the States	93.994		-	1,428,382	1,428,382
<i>Pass-Through from Wyoming Department of Transportation</i>		M2102699	-	6,621	6,621
Total - ALN 93.994			-	1,435,003	1,435,003
Assisted Outpatient Treatment	93.997				
<i>Pass-Through from Integral Care</i>		H79SM082924- SO2	-	105,804	105,804
<i>Pass-Through from Integral Care</i>		H79SM082924- SO2-CREDIT	-	4,497	4,497
Total - ALN 93.997			-	110,301	110,301
Total - U.S. Department of Health and Human Services			147,677,439	1,367,856,559	1,515,533,998
<b>Corporation for National and Community Service</b>					
AmeriCorps State and National 94.006	94.006				
<i>Pass-Through from Onestar National Service Commission</i>		18ACHTX001	-	(1,119)	(1,119)
<i>Pass-Through from Onestar National Service Commission</i>		19AC209184	-	(1,430)	(1,430)
<i>Pass-Through from Onestar National Service Commission</i>		21ACGTX001	-	422,550	422,550
<i>Pass-Through from Onestar National Service Commission</i>		21AC249352	-	22,176	22,176
Total - ALN 94.006			-	442,177	442,177
AmeriCorps National Service and Civic Engagement Research Competition 94.026	94.026		-	231,447	231,447
Total - Corporation for National and Community Service			-	673,624	673,624
<b>U.S. Department of Homeland Security</b>					
U.S. Department of Homeland Security	97.XXX				
		DHS-SRTMSI-2020	-	3,260	3,260
		DHS-SRTMSI-2022- FACULTYPR	-	10,113	10,113
		LETTER	-	6,025	6,025
		M2300601	-	141,635	141,635
		ORISE	-	48,359	48,359
		SAWD-WD-01393	-	15,314	15,314
		70RSAT20CB0000 10	-	2,667	2,667
		70RSAT21CB0000 023	97,160	139,180	236,340

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31 2023**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Department of Homeland Security (continued)</b>					
		70RSAT22CB0000 008	\$ 22,599	\$ 258,809	\$ 281,408
		22-CVM-212014- TXTUS	-	166,379	166,379
<i>Pass-Through from Auburn University</i>		2020-01	-	(3,256)	(3,256)
<i>Pass-Through from Chiron K9 LLC</i>		GDIT-04583	-	58,925	58,925
<i>Pass-Through from General Dynamics Information Technology, Inc.</i>		DHS-SRTMSI-2022	-	41,987	41,987
<i>Pass-Through from Oak Ridge Associated Universities</i>		2420-UTSA-01	-	33	33
<i>Pass-Through from Obsidian Analysis, LLC</i>		P0193661	-	388,715	388,715
<i>Pass-Through from University of Florida</i>		110644-19183	-	135,772	135,772
<i>Pass-Through from University of Illinois</i>		110853-19160	-	166,579	166,579
Total - ALN 97.XXX			119,759	1,580,496	1,700,255
State and Local Homeland Security National Training Program	97.005		544,212	55,183	599,395
<i>Pass-Through from University of Arkansas System</i>		18300-2	-	167,609	167,609
<i>Pass-Through from University of Arkansas System</i>		2021-4	-	312,344	312,344
<i>Pass-Through from University of Arkansas System</i>		2022-1	-	154,905	154,905
Total - ALN 97.005			544,212	690,041	1,234,253
Hazard Mitigation Grant	97.039				
<i>Pass-Through from University of The Virgin Island</i>		TAMUCC244001	-	(194)	(194)
Assistance to Firefighters Grant	97.044		625	278,966	279,591
<i>Pass-Through from Bastrop County</i>		A 2022-0005	-	65,416	65,416
<i>Pass-Through from Palo Alto Veterans Institute for Research</i>		MCA0006-02	-	24,715	24,715
<i>Pass-Through from University of California - Los Angeles</i>		ENG-12667	-	67,921	67,921
Total - ALN 97.044			625	437,018	437,643
Centers for Homeland Security	97.061			5,430,326	5,430,326
<i>Pass-Through from Arizona State University</i>		A 00001122	-	61,877	61,877
<i>Pass-Through from Arizona State University</i>		A 00001269	-	12,981	12,981
<i>Pass-Through from Arizona State University</i>		A 00001302	-	10,242	10,242
<i>Pass-Through from Arizona State University</i>		18-401	-	2,874	2,874
<i>Pass-Through from George Mason University</i>		E205949F	-	101,587	101,587
<i>Pass-Through from George Mason University</i>		E2059492	65,510	36,345	101,855
<i>Pass-Through from University of Alaska - Anchorage</i>		UAA PO507159	-	58,211	58,211
<i>Pass-Through from University of Illinois</i>		077083-17937	-	50,024	50,024
<i>Pass-Through from University of North Carolina</i>		5101656	-	170,707	170,707
<i>Pass-Through from University of North Carolina - Chapel Hill</i>		5103190	-	203,737	203,737
Total - ALN 97.061			65,510	6,138,911	6,204,421
Scientific Leadership Awards	97.062			543,458	543,458
Homeland Security Grant Program	97.067			36,027	36,027
Homeland Security Research, Development, Testing, Evaluation and Demonstration of Technologies Related to Countering Weapons of Mass Destruction	97.077				
<i>Pass-Through from Southern Methodist University</i>		18DNARI00290100	-	153,005	153,005
CISA Cyber Security Awareness Campaign	97.128			328,448	328,448
Financial Assistance for Targeted Violence and Terrorism Prevention	97.132		46,062	347,417	393,479
Total - U.S. Department of Homeland Security			776,168	10,254,627	11,030,795
<b>U.S. Agency for International Development</b>					
U.S. Agency for International Development	98.XXX	AID-OAA-A-11- 00012	263,175	-	263,175
<i>Pass-Through from National Academy of Sciences</i>		AID-OAA-A-11- 00012	-	321,387	321,387
<i>Pass-Through from Purdue University</i>		F9002550402172	-	23,629	23,629
<i>Pass-Through from PATH</i>		UTA21-000034	-	111,304	111,304
<i>Pass-Through from University of California - Berkeley</i>		00010861	-	89,943	89,943
Total - ALN 98.XXX			263,175	546,263	809,438

**STATE OF TEXAS**  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>RESEARCH AND DEVELOPMENT CLUSTER (continued)</b>					
<b>U.S. Agency for International Development (continued)</b>					
USAID Foreign Assistance for Programs Overseas	98.001		\$ 2,538,697	\$ 4,165,453	\$ 6,704,150
<i>Pass-Through from Arizona State University</i>		A 00001357	-	15,256	15,256
<i>Pass-Through from ACDI/VOCA</i>		J2052-01	-	111,521	111,521
<i>Pass-Through from ACDI/VOCA</i>		TO: 1 / J2055	-	46,533	46,533
<i>Pass-Through from Development Alternatives, Inc.</i>		1003465-S18- 30977-01	-	324,863	324,863
<i>Pass-Through from Development Alternatives, Inc.</i>		1003506-18S- 72068821CA00001-	-	12,610	12,610
<i>Pass-Through from DevWorks International</i>		P2006/02/2021 UCC-21- 009/7200AA20CA0	-	215,682	215,682
<i>Pass-Through from Eastern Virginia Medical School</i>		001	-	16,088	16,088
<i>Pass-Through from Eastern Virginia Medical School</i>		UCS-21-009	-	109,145	109,145
<i>Pass-Through from Kansas State University</i>		S19169 / A00-0868- S010	-	123,371	123,371
<i>Pass-Through from Kansas State University</i>		S19173	-	115,274	115,274
<i>Pass-Through from Mississippi State University</i>		193900 312455 03	-	91,443	91,443
<i>Pass-Through from Mississippi State University</i>		193900 312455	-	66,794	66,794
<i>Pass-Through from National Academy of Sciences</i>		2000012544	-	47,892	47,892
<i>Pass-Through from Oak Crest Institute of Science</i>		7200AA22CA00002	-	117,395	117,395
<i>Pass-Through from Purdue University</i>		F0004868402089	58,042	23,144	81,186
<i>Pass-Through from Purdue University</i>		F9002550402164	-	(334)	(334)
<i>Pass-Through from Tufts University</i>		104042	-	2,491	2,491
<i>Pass-Through from University of Florida</i>		00003083	31,041	20,256	51,297
<i>Pass-Through from University of Georgia</i>		000001996	7,053	17,755	24,808
<i>Pass-Through from University of Georgia</i>		00001898	6,911	50,450	57,361
Total - ALN 98.001			2,641,744	5,693,082	8,334,826
USAID Development Partnerships for University Cooperation and Development	98.012				
<i>Pass-Through from Chemonics International, Inc.</i>		961	-	(12,742)	(12,742)
Total - U.S. Agency for International Development			2,904,919	6,226,603	9,131,522
Total Research and Development Cluster			273,926,223	2,583,735,920	2,857,662,143
<b>STUDENT FINANCIAL ASSISTANCE PROGRAMS CLUSTER</b>					
<b>U.S. Department of Education</b>					
Federal Supplemental Educational Opportunity Grants	84.007		-	35,110,650	35,110,650
ARRA - Federal Supplemental Educational Opportunity Grants			-	481,877	481,877
Total - ALN 84.007			-	35,592,527	35,592,527
Federal Work-Study Program	84.033		-	29,419,366	29,419,366
ARRA - Federal Work-Study Program			-	501,440	501,440
Total - ALN 84.033			-	29,920,806	29,920,806
Federal Perkins Loan Program_Federal Capital Contributions	84.038		-	42,342,505	42,342,505
Federal Pell Grant Program	84.063		-	1,248,210,226	1,248,210,226
Federal Direct Student Loans	84.268		-	2,950,682,113	2,950,682,113
Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379		-	3,323,293	3,323,293
Postsecondary Education Scholarships for Veteran's Dependents	84.408		-	44,354	44,354
Total - U.S. Department of Education			-	4,310,115,824	4,310,115,824
<b>U.S. Department of Health and Human Services</b>					
Nurse Faculty Loan Program (NFLP)	93.264		-	1,808,774	1,808,774
Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students	93.342		-	21,644,408	21,644,408
Nursing Student Loans	93.364		-	1,466,769	1,466,769

**STATE OF TEXAS  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>STUDENT FINANCIAL ASSISTANCE PROGRAMS CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925		\$ -	\$ 3,997,270	\$ 3,997,270
Total - U.S. Department of Health and Human Services			-	28,917,221	28,917,221
Total Student Financial Assistance Programs Cluster			-	4,339,033,045	4,339,033,045
<b>AGING CLUSTER</b>					
<b>U.S. Department of Health and Human Services</b>					
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		28,317,914	(396,581)	27,921,333
COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers			9,195,769	2,583,823	11,779,592
Total - ALN 93.044			37,513,683	2,187,242	39,700,925
Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045		46,865,462	(2,132,212)	44,733,250
COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services			16,142,334	3,582,737	19,725,071
Total - ALN 93.045			63,007,796	1,450,525	64,458,321
Nutrition Services Incentive Program	93.053		8,574,794	2,199,232	10,774,026
Total - U.S. Department of Health and Human Services			109,096,273	5,836,999	114,933,272
Total Aging Cluster			109,096,273	5,836,999	114,933,272
<b>CHILD NUTRITION CLUSTER</b>					
<b>U.S. Department of Agriculture</b>					
School Breakfast Program	10.553		605,909,823	769,470	606,679,293
National School Lunch Program	10.555		2,085,155,333	1,885,343	2,087,040,676
Summer Food Service Program for Children	10.559		20,693,740	812,640	21,506,380
Fresh Fruit and Vegetable Program	10.582		11,323,522	-	11,323,522
Total - U.S. Department of Agriculture			2,723,082,418	3,467,453	2,726,549,871
Total Child Nutrition Cluster			2,723,082,418	3,467,453	2,726,549,871
<b>CLEAN WATER STATE REVOLVING FUND CLUSTER</b>					
<b>Environmental Protection Agency</b>					
Clean Water State Revolving Fund	66.458		121,344,173	4,753,116	126,097,289
Total - Environmental Protection Agency			121,344,173	4,753,116	126,097,289
Total Clean Water State Revolving Fund Cluster			121,344,173	4,753,116	126,097,289
<b>CCDF CLUSTER</b>					
<b>U.S. Department of Health and Human Services</b>					
Child Care and Development Block Grant	93.575		387,874,452	107,287,803	495,162,255
<i>Pass-Through from Houston - Galveston Area Council</i>		HS-WKF-EEQS-07-	-	5,660,760	5,660,760
COVID-19 - Child Care and Development Block Grant			422,446,988	2,101,580,994	2,524,027,982
Total - ALN 93.575			810,321,440	2,214,529,557	3,024,850,997
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596		337,163,897	-	337,163,897
<i>Pass-Through from Upper Rio Grande Workforce Development Board</i>		1022CCM01	-	3,208	3,208
<i>Pass-Through from Upper Rio Grande Workforce Development Board</i>		1023CCM01	-	42,789	42,789
<i>Pass-Through from Workforce Solutions</i>		2022-2023	-	31,688	31,688
Total - ALN 93.596			337,163,897	77,685	337,241,582
Total - U.S. Department of Health and Human Services			1,147,485,337	2,214,607,242	3,362,092,579

**STATE OF TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>CCDF CLUSTER (continued)</b>					
<b>U.S. Department of Health and Human Services (continued)</b>					
Total CCDF Cluster			\$ 1,147,485,337	\$ 2,214,607,242	\$ 3,362,092,579
<b>CDBG - ENTITLEMENT GRANTS CLUSTER</b>					
<b>U.S. Department of Housing and Urban Development</b>					
Community Development Block Grants/Entitlement Grants	14.218		1,104,790	143,217	1,248,007
COVID-19 - Community Development Block Grants/Entitlement Grants			4,343,027	1,461,428	5,804,455
Total - ALN 14.218			5,447,817	1,604,645	7,052,462
Total - U.S. Department of Housing and Urban Development			5,447,817	1,604,645	7,052,462
Total CDBG - Entitlement Grants Cluster			5,447,817	1,604,645	7,052,462
<b>DISABILITY INSURANCE/SSI CLUSTER</b>					
<b>Social Security Administration</b>					
Social Security Disability Insurance	96.001		-	103,684,116	103,684,116
Total - Social Security Administration			-	103,684,116	103,684,116
Total Disability Insurance/SSI Cluster			-	103,684,116	103,684,116
<b>DRINKING WATER STATE REVOLVING FUND CLUSTER</b>					
<b>Environmental Protection Agency</b>					
Drinking Water State Revolving Fund	66.468		101,344,675	17,554,539	118,899,214
Total - Environmental Protection Agency			101,344,675	17,554,539	118,899,214
Total Drinking Water State Revolving Fund Cluster			101,344,675	17,554,539	118,899,214
<b>ECONOMIC DEVELOPMENT CLUSTER</b>					
<b>U.S. Department of Commerce</b>					
Economic Adjustment Assistance	11.307		-	8,025,857	8,025,857
Total - U.S. Department of Commerce			-	8,025,857	8,025,857
Total Economic Development Cluster			-	8,025,857	8,025,857
<b>EMPLOYMENT SERVICE CLUSTER</b>					
<b>U.S. Department of Labor</b>					
Employment Service/Wagner-Peyser Funded Activities	17.207		13,496,665	49,406,259	62,902,924
Jobs for Veterans State Grants	17.801		1,938,201	15,378,660	17,316,861
Total - U.S. Department of Labor			15,434,866	64,784,919	80,219,785
Total Employment Service Cluster			15,434,866	64,784,919	80,219,785
<b>FEDERAL MOTOR CARRIER SAFETY ASSISTANCE CLUSTER</b>					
<b>U.S. Department of Transportation</b>					
Motor Carrier Safety Assistance	20.218		-	37,287,832	37,287,832
Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements	20.237		-	675,137	675,137
Total - U.S. Department of Transportation			-	37,962,969	37,962,969
Total Federal Motor Carrier Safety Assistance Cluster			-	37,962,969	37,962,969
<b>FEDERAL TRANSIT CLUSTER</b>					
<b>U.S. Department of Transportation</b>					
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526		11,177,098	41,711	11,218,809
Total - U.S. Department of Transportation			11,177,098	41,711	11,218,809

**STATE OF TEXAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31 2023**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>FEDERAL TRANSIT CLUSTER (continued)</b>					
<b>U.S. Department of Transportation (continued)</b>					
Total Federal Transit Cluster			\$ 11,177,098	\$ 41,711	\$ 11,218,809
<b>FISH AND WILDLIFE CLUSTER</b>					
<b>U.S. Department of the Interior</b>					
Sport Fish Restoration	15.605		1,157,759	18,947,597	20,105,356
Wildlife Restoration and Basic Hunter Education and Safety <i>Pass-Through from Coastal Bend Bays and Estuaries Program</i>	15.611	2231	2,269,459	30,626,235	32,895,694
Total - ALN 15.611			-	64,524	64,524
Enhanced Hunter Education and Safety	15.626		2,269,459	30,690,759	32,960,218
Total - U.S. Department of the Interior			-	247,326	247,326
Total Fish and Wildlife Cluster			3,427,218	49,885,682	53,312,900
<b>FOOD DISTRIBUTION CLUSTER</b>					
<b>U.S. Department of Agriculture</b>					
Commodity Supplemental Food Program	10.565		36,866,666	121,063	36,987,729
Emergency Food Assistance Program (Administrative Costs)	10.568		11,782,460	42,184	11,824,644
COVID-19 - Emergency Food Assistance Program (Administrative Costs)			2,529,821	270,821	2,800,642
Total - ALN 10.568			14,312,281	313,005	14,625,286
Emergency Food Assistance Program (Food Commodities)	10.569		161,014,796	-	161,014,796
Total - U.S. Department of Agriculture			212,193,743	434,068	212,627,811
Total Food Distribution Cluster			212,193,743	434,068	212,627,811
<b>FOSTER GRANDPARENT/SENIOR COMPANION CLUSTER</b>					
<b>Corporation for National and Community Service</b>					
AmeriCorps Seniors Foster Grandparent Program (FGP) 94.011	94.011		-	1,943,943	1,943,943
Total - Corporation for National and Community Service			-	1,943,943	1,943,943
Total Foster Grandparent/Senior Companion Cluster			-	1,943,943	1,943,943
<b>HEAD START CLUSTER</b>					
<b>U.S. Department of Health and Human Services</b>					
Head Start	93.600		4,665,451	4,913,713	9,579,164
COVID-19 - Head Start			-	66,219	66,219
Total - ALN 93.600			4,665,451	4,979,932	9,645,383
Total - U.S. Department of Health and Human Services			4,665,451	4,979,932	9,645,383
Total Head Start Cluster			4,665,451	4,979,932	9,645,383
<b>HEALTH CENTER PROGRAM CLUSTER</b>					
<b>U.S. Department of Health and Human Services</b>					
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224		-	4,673,345	4,673,345
COVID-19 - Grants for New and Expanded Services under the Health Center Program	93.527		-	136,900	136,900
Total - U.S. Department of Health and Human Services			-	4,810,245	4,810,245
Total Health Center Program Cluster			-	4,810,245	4,810,245
<b>HIGHWAY SAFETY CLUSTER</b>					
<b>U.S. Department of Transportation</b>					
State and Community Highway Safety	20.600		13,005,928	11,081,257	24,087,185
<i>Pass-Through from Texans Standing Tall</i>		2022-TXSDY-G- 1YG-0119	-	2,253	2,253

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Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>HIGHWAY SAFETY CLUSTER (continued)</b>					
<b>U.S. Department of Transportation (continued)</b>					
Total - ALN 20.600			\$ 13,005,928	\$ 11,083,510	\$ 24,089,438
National Priority Safety Programs	20.616		6,755,583	14,887,460	21,643,043
Total - U.S. Department of Transportation			19,761,511	25,970,970	45,732,481
Total Highway Safety Cluster			19,761,511	25,970,970	45,732,481
<b>HOUSING VOUCHER CLUSTER</b>					
<b>U.S. Department of Housing and Urban Development</b>					
Section 8 Housing Choice Vouchers	14.871		-	7,017,517	7,017,517
COVID-19 - Section 8 Housing Choice Vouchers			1,153,492	2,822,648	3,976,140
Total - ALN 14.871			1,153,492	9,840,165	10,993,657
Mainstream Vouchers	14.879		-	5,080	5,080
Total - U.S. Department of Housing and Urban Development			1,153,492	9,845,245	10,998,737
Total Housing Voucher Cluster			1,153,492	9,845,245	10,998,737
<b>MEDICAID CLUSTER</b>					
<b>U.S. Department of Health and Human Services</b>					
State Medicaid Fraud Control Units	93.775		-	18,045,394	18,045,394
State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare	93.777		-	50,843,821	50,843,821
COVID-19 - State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare			-	621	621
Total - ALN 93.777			-	50,844,442	50,844,442
Medical Assistance Program	93.778		10,276,709	35,705,053,544	35,715,330,253
<i>Pass-Through from Harris County Hospital District</i>		10000-0001768126	-	(1,649)	(1,649)
COVID-19 - Medical Assistance Program			80,318	1,149,926,453	1,150,006,771
Total - ALN 93.778			10,357,027	36,854,978,348	36,865,335,375
Total - U.S. Department of Health and Human Services			10,357,027	36,923,868,184	36,934,225,211
Total Medicaid Cluster			10,357,027	36,923,868,184	36,934,225,211
<b>SPECIAL EDUCATION CLUSTER (IDEA)</b>					
<b>U.S. Department of Education</b>					
Special Education Grants to States	84.027A		1,075,295,456	49,031,528	1,124,326,984
<i>Pass-Through from Clear Creek Independent School District</i>		H027A150008	28,548	-	28,548
<i>Pass-Through from Education Service Center Region 17</i>		A19-0059	-	59,006	59,006
<i>Pass-Through from Education Service Center Region 17</i>		22-0827-OKUNGU	-	97,024	97,024
<i>Pass-Through from Friendswood Independent School District</i>		FISD MOA	29,700	-	29,700
Total - ALN 84.027A			1,075,353,704	49,187,558	1,124,541,262
Individuals with Disabilities Education Act / American Rescue Plan Act of 2021 (ARP)	84.027X		-	79,628	79,628
COVID-19 - Individuals with Disabilities Education Act / American Rescue Plan Act of 2021 (ARP)			32,593,002	-	32,593,002
Total - ALN 84.027X			32,593,002	79,628	32,672,630
Total - ALN 84.027			1,107,946,706	49,267,186	1,157,213,892
Special Education Preschool Grants	84.173A		27,384,589	54,503	27,439,092
COVID-19 - Individuals with Disabilities Education Act / American Rescue Plan Act of 2021 (ARP)	84.173X		327,523	-	327,523
Total - ALN 84.173			27,712,112	54,503	27,766,615
Total - U.S. Department of Education			1,135,658,818	49,321,689	1,184,980,507
Total Special Education Cluster (IDEA)			1,135,658,818	49,321,689	1,184,980,507

**STATE OF TEXAS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED AUGUST 31 2023**

Cluster Name/Federal Grantor/Program Name/ Pass-through Entity	ALN	Federal/Pass- through Entity Other Identifying No.	Pass-through to Non-State Entities	Expenditures	Total
<b>SNAP CLUSTER</b>					
<b>U.S. Department of Agriculture</b>					
Supplemental Nutrition Assistance Program	10.551		\$ -	\$ 10,638,102,657	\$ 10,638,102,657
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		30,184,177	159,558,777	189,742,954
COVID-19 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			-	52,520,808	52,520,808
Total - ALN 10.561			30,184,177	212,079,585	242,263,762
Total - U.S. Department of Agriculture			30,184,177	10,850,182,242	10,880,366,419
Total SNAP Cluster			30,184,177	10,850,182,242	10,880,366,419
<b>TRANSIT SERVICES PROGRAMS CLUSTER</b>					
<b>U.S. Department of Transportation</b>					
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513		7,847,187	1,459,655	9,306,842
COVID-19 - Enhanced Mobility of Seniors and Individuals with Disabilities			530,815	-	530,815
Total - ALN 20.513			8,378,002	1,459,655	9,837,657
Total - U.S. Department of Transportation			8,378,002	1,459,655	9,837,657
Total Transit Services Programs Cluster			8,378,002	1,459,655	9,837,657
<b>TRIO CLUSTER</b>					
<b>U.S. Department of Education</b>					
TRIO Student Support Services	84.042A		-	7,569,490	7,569,490
Total - ALN 84.042			-	7,569,490	7,569,490
TRIO Talent Search	84.044A		-	7,765,211	7,765,211
Total - ALN 84.044			-	7,765,211	7,765,211
TRIO Upward Bound	84.047A		-	12,113,620	12,113,620
Upward Bound Math-Science	84.047M		-	2,037,327	2,037,327
Veterans Upward Bound Program	84.047V		-	606,754	606,754
Total - ALN 84.047			-	14,757,701	14,757,701
TRIO Educational Opportunity Centers	84.066		-	674,072	674,072
TRIO McNair Post-Baccalaureate Achievement	84.217A		-	2,281,994	2,281,994
Total - ALN 84.217			-	2,281,994	2,281,994
Total - U.S. Department of Education			-	33,048,468	33,048,468
Total TRIO Cluster			-	33,048,468	33,048,468
<b>WIOA CLUSTER</b>					
<b>U.S. Department of Labor</b>					
WIOA Adult Program	17.258		65,922,959	1,646,219	67,569,178
WIOA Youth Activities	17.259		68,443,030	8,640,797	77,083,827
WIOA Dislocated Worker Formula Grants	17.278		66,144,088	5,878,701	72,022,789
Total - U.S. Department of Labor			200,510,077	16,165,717	216,675,794
Total WIOA Cluster			200,510,077	16,165,717	216,675,794
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>18,162,373,143</b>	<b>73,530,432,107</b>	<b>91,692,805,250</b>



**STATE OF TEXAS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED AUGUST 31, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) Reporting Entity**

The State of Texas (State) Schedule of Expenditures of Federal Awards (Schedule) includes the activity of all federal award programs administered by the primary government except for the federal activity of the Texas A&M Research Foundation (TAMRF), a blended component unit of the Texas A&M University System. TAMRF is excluded from the Schedule and is subject to a separate audit in compliance with the audit requirements of Title 2, U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The Schedule does not include the federal activity of discrete component units. These entities are legally separate from the State and are responsible for undergoing separate audits as needed to comply with the OMB Uniform Guidance. The federal activity of the following discrete component units is excluded from the Schedule:

OneStar National Service Commission  
Teacher Retirement System of Texas  
Texas Appraiser Licensing and Certification Board  
Texas Boll Weevil Eradication Foundation Inc.  
Texas Health Insurance Risk Pool  
Texas State Affordable Housing Corporation

**(b) Basis of Presentation**

The Schedule presents total federal awards expended for each individual federal program during the fiscal year ended August 31, 2023. The information in the Schedule is presented in accordance with the requirements of OMB Uniform Guidance.

Federal award program titles are reported as presented by Assistance Listing Number (ALN) in the System for Award Management (SAM). Federal award program titles not presented in SAM (located at SAM.gov) are identified by federal agency number followed by (.XXX). U.S. Department of Education (ED) subprograms are identified by a subprogram alpha character after the ALN and presented by ED subprogram title.

Federal award programs and subprograms include expenditures, pass-throughs to non-state agencies (i.e. payments to subrecipients), non-monetary assistance and loan programs.

**(c) Basis of Accounting**

The expenditures for each of the federal financial assistance programs are presented in the Schedule on the accounting basis as presented on the fund financial statements. For entities with governmental funds, expenditures are presented on a modified accrual basis. For entities with proprietary or fiduciary funds, expenditures are presented on the full accrual basis. Such expenditures are generally recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement for all awards with the exception of the Coronavirus Relief Fund (ALN 21.019) and those programs identified in Appendix I of the 2023 Compliance Supplement. ALN 21.019 follows criteria determined by the U.S. Department of Treasury for allowability of costs. Programs identified in Appendix I of the 2023 Compliance Supplement follow the cost principles contained in the Texas Grant Management Standards (TXGMS) issued by the Texas Comptroller of Public Accounts for allowability of costs.

**STATE OF TEXAS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED AUGUST 31, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(c) Basis of Accounting (Continued)**

The expenditures in the Student Financial Assistance Cluster that meet the qualification for continuing compliance requirements include the beginning balance of outstanding loans from previous reporting periods, new loans processed in the current reporting period and the administrative cost recovered. Additional information on all loan expenditures can be seen in Note 5.

Both the modified accrual and accrual basis of accounting incorporate an estimation approach to determine the amount of expenditures incurred if not yet billed by a vendor. Thus, those federal programs presenting negative amounts on the Schedule are the result of prior year estimates being overstated and/or reimbursements due back to the grantor.

**(d) Matching Costs**

Matching costs, the nonfederal share of certain program costs, are not included in the Schedule, except for the State's share of unemployment insurance (see Note 4).

**(e) Indirect Cost Rate**

The following state agencies elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance:

Commission on State Emergency Communications  
Soil and Water Conservation Board

**NOTE 2 RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

The regulations and guidelines governing the preparation of federal financial reports vary by federal agency and among programs administered by the same agency. Accordingly, the amounts reported in the federal financial reports do not necessarily agree with the amounts reported in the accompanying Schedule which is prepared on the basis explained in Note 1(c).

**STATE OF TEXAS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2023**

**NOTE 3 RELATIONS TO REVENUES IN THE STATE OF TEXAS' FUND FINANCIAL STATEMENTS**

The following is a reconciliation of total federal awards expended as reported in the Schedule to federal revenues reported in the fund financial statements.

**FEDERAL REVENUES**

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds, Federal Revenue	\$ 78,928,575,998
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds, Federal Revenue	6,591,452,842
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds, Capital Contributions - Federal	4,440,182
Statement of Changes in Fiduciary Net Position	135,274,166
Total Federal Revenue per Fund Financial Statements	<u>85,659,743,188</u>

**RECONCILING ITEMS**

Noncash Federal Commodities/Vaccines/Surplus Property/Other (Note 6)	1,046,029,054
Various Loans Processed by Universities and Agencies (Note 5)	2,955,577,064
Beginning Balance of Loans as of September 1, 2022 for Various Loan Programs (Note 5)	65,179,739
State Unemployment Funds (Note 4)	2,263,683,070
Programs Not Subject to OMB Uniform Guidance (Note 8)	(247,335,937)
Other*	26,774,133
Blended Component Unit Not Included in the Schedule of Expenditures of Federal Awards (Note 1(a))	(76,845,061)
Expenditures per Schedule of Expenditures of Federal Awards	<u>\$ 91,692,805,250</u>

\* This amount includes deductions of \$13,332,868 for fixed fee contracts; deductions of \$12,664,978 for vendor transactions; additions of \$41,373,172 for the timing differences between Provider Relief Fund payments and expenditure recognition; addition of \$5,041,235 for the Smith-Lever Act Federal Appropriation; and additions of \$12,666,582 for Credit Enhancement for Charter School Facilities; deductions of \$6,309,009 for other transactions in the Schedule.

a) The Schedule does not account for a correction entered by the Texas Division of Emergency Management (TDEM) which reduces \$19.8 million in federal pass-through revenue received from the Office of the Texas Governor for federal program, ALN 21.027 Coronavirus State and Local Fiscal Recovery Funds and instead increases revenues by the same amount for ALN 97.036 Disaster Grants – Public Assistance (Presidentially Declared Disasters). Additionally, TDEM reduced federal revenues and expenditures in the amount of \$79.7 million in ALN 97.036. Timing of these adjustments prevented the Schedule to account for these adjustments.

**NOTE 4 UNEMPLOYMENT INSURANCE FUNDS**

State unemployment tax revenues and the government and non-profit contributions in lieu of state taxes (State UI funds) must be deposited into the Unemployment Trust Fund in the U.S. Treasury. Use of these funds is restricted to pay benefits under the federally approved State Unemployment Law. State UI funds as well as federal funds are reported in the Schedule under ALN 17.225. The State portion in the amount of \$2.3 billion is a reconciling item in the reconciliation of the Schedule to revenues in the fund financial statements (see Note 3).

**STATE OF TEXAS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED AUGUST 31, 2023**

**NOTE 5    FEDERALLY FUNDED LOAN/CREDIT ENHANCEMENT PROGRAMS**

The State participates in various federally funded loan and credit enhancement programs. The programs can be grouped into three broad categories:

- Federally Funded Student Loan Programs
- Other Federally Funded Loan Programs
- Federally Funded Credit Enhancement Program

**(a) Federally Funded Student Loan Programs**

The State participates in student loan programs on which the federal government imposes continuing compliance requirements. Additionally, the State participates in other student loan programs that do not require continuing compliance. The charts below summarize activity by the State for federally funded student loan programs:

Student Loan Programs with Continuing Compliance Requirements

ALN	Program Name	Beginning Balance of Loans as of September 1, 2022	Ending Balance of Loans as of August 31, 2023	New Loans Processed
84.032-L	Federal Family Education Loan Program (FFELP)	\$ 2,305,283	\$ 267,632	\$ -
84.038	Federal Perkins Loan (FPL) - Federal Capital Contributions	42,293,762	28,225,950	-
93.108	Health Education Assistance Loan Program (HEAL)	471,552	376,202	-
93.264	Nurse Faculty Loan Program (NFLP)	1,274,738	1,365,285	534,036
93.342	Health Professions Student Loans, Including Primary Care Loans/ Loans for Disadvantaged Students (HPSL/PCL/LDS)	17,776,855	19,512,157	3,867,553
93.364	Nursing Student Loans (NSL)	973,407	1,193,537	493,362
93.408	ARRA - Nurse Faculty Loan Program	84,142	83,583	-
		<u>\$ 65,179,739</u>	<u>\$ 51,024,346</u>	<u>\$ 4,894,951</u>

**STATE OF TEXAS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2023**

**NOTE 5    FEDERALLY FUNDED LOAN/CREDIT ENHANCEMENT PROGRAMS (CONTINUED)**

**(a) Federally Funded Student Loan Programs (Continued)**

Other Student Loan Programs

ALN	Program Name	New Loans Processed
84.268	Federal Direct Student Loans (Direct Loan)	<u>\$ 2,950,682,113</u>

New student loans processed totaling \$3.0 billion are included in the Schedule and are part of a reconciling item on Note 3.

The Federal Direct Student Loans Program (Direct Loan, ALN 84.268) do not require universities to disburse funds. The proceeds are disbursed by the federal government for Direct Loans.

**(b) Other Federally Funded Loan Programs**

Clean Water State Revolving Funds (CWSRF, ALN 66.458)

The Texas Water Development Board receives capitalization grants to create and maintain Clean Water State Revolving Funds programs (CWSRF, ALN 66.458). The State can use capitalization grant funds to provide a long-term source of State financing for construction of wastewater treatment facilities and implementation of other water quality management activities.

The CWSRF provides loans at interest rates lower than what can be obtained through commercial markets. Mainstream funds offer a net long-term fixed interest rate below market rate for those applicants financing the origination fee. The maximum repayment period for most CWSRF loans is 30 years from completion of construction. Capitalization loans processed for CWSRF for the year ended August 31, 2023, were approximately \$121.3 million and are included in the Schedule. CWSRF outstanding loans, with no continuing audit requirements on August 31, 2023, were approximately \$3.5 billion.

Drinking Water State Revolving Funds (DWSRF, ALN 66.468)

The Texas Water Development Board receives capitalization grants to create and maintain Drinking Water State Revolving Funds programs (DWSRF, ALN 66.468). The State can use capitalization grant funds to establish a revolving loan fund. The revolving loan fund can assist public water systems in financing the costs of infrastructure needed to achieve or maintain compliance with the Safe Drinking Water Act. These compliance requirements ensure the public health objectives of the Safe Drinking Water Act.

The DWSRF can provide loans at interest rates lower than the market or provide other types of financial assistance for qualified communities, local agencies, and private entities. Mainstream funds offer a net long-term fixed interest rate below market rate for those applicants financing the origination fee. The maximum repayment period for most DWSRF loans is 30 years from the completion of construction. Capitalization loans processed for DWSRF for the year ended August 31, 2023, were approximately \$101.3 million and are included in the Schedule. DWSRF outstanding loans, with no continuing audit requirements on August 31, 2023, were approximately \$1.9 billion.

**STATE OF TEXAS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED AUGUST 31, 2023**

**NOTE 5    FEDERALLY FUNDED LOAN/CREDIT ENHANCEMENT PROGRAMS (CONTINUED)**

**(b) Other Federally Funded Loan Programs (Continued)**

The chart below summarizes activity by the State for the two revolving loan programs.

ALN	Program Name	New Loans Processed
66.458	Clean Water State Revolving Funds (CWSRF)	\$ 121,344,173
66.468	Drinking Water State Revolving Funds (DWSRF)	101,344,675
Total New Loans Processed		<u>\$ 222,688,848</u>

**State Energy Program (SEP, ALN 81.041)**

The State Energy Conservation Office receives an annual grant from the U.S. Department of Energy (DOE) to provide funds for the State Energy Program (SEP). These low interest loans enable the municipalities to maximize their energy efficiency through building retrofits. The loans are paid back with funds saved from the reduction of energy costs. Also, The State Energy Conservation Office has chosen to continue the administration of the American Recovery and Reinvestment Act (ARRA) revolving loan program made available through the Department of Energy in 2009. The program will still offer low interest loans intended to assist governmental entities in financing their energy related cost reduction efforts. No dollars have been transferred from the now discontinued ARRA award to the annual SEP award and all monitoring will follow the same guidelines as the SEP annual grant. State Energy Program loans processed for the year ended August 31, 2023, were approximately \$300 thousand and are included in the Schedule. SEP outstanding loans, with no continuing audit requirements on August 31, 2023, were approximately \$36.1 million.

The chart below summarizes activity by the State for the SEP loan program.

ALN	Program Name	New Loans Processed
81.041	State Energy Program	<u>\$ 299,088</u>

**(c) Federally Funded Credit Enhancement Program**

**Credit Enhancement for Charter School Facilities (ALN 84.354A)**

In 2005, the Texas Public Finance Authority Charter School Finance Corporation formed a consortium with the Texas Education Agency and the Texas Charter School Resource Center to apply for a federal grant to assist charter schools. In 2006, the consortium received \$10.0 million in federal grants, to which the Texas Education agency added \$100,000, to establish the Texas Credit Enhancement Program ("TCEP"). The \$13.1 million of federal grants received are subject to continuing audit requirements and are included in the Schedule. In addition, approximately \$462 thousand of interest earned on the federal grant monies drawn down in fiscal 2023 is also included in the Schedule.

The TCEP provides credit enhancement grants to eligible charter schools by funding debt service reserve funds for bonds issued on behalf of the schools to finance education facilities. As of August 31, 2023, approximately \$12.2 million of the grant funds and related interest earnings were allocated in the form of credit enhancements to various charter schools.

**STATE OF TEXAS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED AUGUST 31, 2023**

**NOTE 6 NONMONETARY ASSISTANCE**

The State is the recipient of federal financial assistance programs that do not result in cash receipts or disbursements and are therefore not recorded in the State's fund financial statements. Awards received by the State which includes cash and non-cash amounts are included in the Schedule as follows:

ALN	Program Name	Grant Award
10.555	National School Lunch Program	\$ 232,760,664
10.559	Summer Food Service Program for Children	861,369
10.565	Commodity Supplemental Food Program	30,201,458
10.569	Emergency Food Assistance Program (Food Commodities)	160,897,975
39.003	Donation of Federal Surplus Personal Property	15,638,028
93.268	Immunization Cooperative Agreements	605,633,736
97.067	Homeland Security Grant Program	35,824
Total Grant Awards		<u>\$ 1,046,029,054</u>

**NOTE 7 REBATES FROM THE SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC)**

During fiscal year 2023, the State received cash rebates from infant formula manufacturers in the amount of approximately \$223.4 million on sales of formula to participants in the WIC program (ALN 10.557), which are netted against total expenditures included in the Schedule. Rebate contracts with infant formula manufacturers are authorized by Code of Federal Regulations, Title 7: Agriculture, Subtitle B, Chapter II, Subchapter A, Part 246.16a as a cost containment measure. Rebates represent a reduction of expenditures previously incurred for WIC food benefit costs. Applying the rebates received to such costs enabled the State to extend program benefits to more participants than could have been serviced this fiscal year in the absence of the rebate contract.

**NOTE 8 PROGRAMS NOT SUBJECT TO OMB UNIFORM GUIDANCE**

The fund financial statements include federal funding received from certain programs which are not subject to continuing compliance requirements. For the year ended August 31, 2023, the fund financial statements include \$247.3 million of federal funds which are not subject to the continuing compliance requirements of OMB Uniform Guidance and are not included in the Schedule.

Medicare Part D is not subject to OMB Uniform Guidance. Reimbursements of \$171.3 million were received related to the Medicare Part D program by the administrators of postemployment health care plans. Administrators include the Employees Retirement System of Texas, University of Texas System and Texas A&M University System.

The Build America Bonds are taxable municipal bonds that carry special tax credits and federal subsidies for either the bond issuer or the bondholder. The revenue generated is excluded from the Schedule. The State recognized federal revenues of \$76.0 million related to the program.

**STATE OF TEXAS  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2023**

**NOTE 9 DISASTER GRANTS – PUBLIC ASSISTANCE (ALN 97.036)**

After a Presidential-Declared Disaster, FEMA provides a Public Assistance Grant to reimburse eligible costs associated with repair, replacement, or restoration of disaster-damaged facilities. The federal government reimburses in the form of cost-shared grants which requires state matching funds. For the year ended August 31, 2023, \$51.5 million of approved eligible expenditures that were incurred in a prior year are included on the Schedule.

**NOTE 10 PROVIDER RELIEF FUND (ALN 93.498) AUDITED ENTITIES**

The State of Texas Statewide Single Audit for the year ended August 31, 2023, did not include audits of state agencies that administered the Provider Relief Fund (PRF) program.

**NOTE 11 EMERGENCY HOUSING VOUCHER (EHV) PROGRAM FUNDING**

During fiscal year 2023, the State received EHV program funding in the amount of approximately \$4.0 million as part of the Section 8 Housing Choice Vouchers (ALN 14.871) program. The EHV program expenditures are included in the Schedule as ALN 14.871 program expenditures.

**NOTE 12 DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) (UNAUDITED)**

During fiscal year 2023, the State was not the recipient of any federally donated PPE.

**NOTE 13 CHILD CARE AND DEVELOPMENT FUND (CCDF) CLUSTER FUNDING (ALN 93.575 AND ALN 93.596)**

The Child Care and Development Fund (CCDF) provided the State federal funding to increase availability, affordability, and quality of childcare services. The CCDF cluster are federal programs that have similar compliance requirements although the programs are administered as separate programs. During fiscal year 2023, the State received approximately \$3.4 billion in direct revenues and Non-State Entity (NSE) pass through funding. The CCDF program revenues are included in the Schedule as discretionary funding ALN 93.575, in the amount of approximately \$3.0 billion and matching funding from ALN 93.596, in the amount of approximately \$337.2 million.

Child Care Development Fund (CCDF) Cluster				
ALN	Program Name	NSE Revenues	Direct Revenues	Total
93.575	Child Care and Development Block Grant	\$ 5,660,760	\$ 3,019,190,236	\$ 3,024,850,996
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund	<u>77,685</u>	<u>337,163,897</u>	<u>337,241,582</u>
	Total CCDF Cluster Programs	<u>\$ 5,738,445</u>	<u>\$ 3,356,354,133</u>	<u>\$ 3,362,092,578</u>



**STATE OF TEXAS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED AUGUST 31, 2023**

**NOTE 14 REALLOCATION OF FEDERAL FUNDING – ALN 21.027 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS**

During fiscal year 2023, certain state agencies exchanged federal funds as authorized in the 87th Legislature, Regular Session, 2021 (General Appropriations Act) for the 2022-23 Biennium. Approximately \$2.14 billion received from ALN 21.027 Coronavirus State and Local Fiscal Recovery Funds were exchanged for certain federal Assistance Listings Numbers (ALN). This one-time federal authorization was excluded from the Schedule. Agencies authorized in the federal fund exchange are Texas Workforce Commission and Department of State Health Services.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL PORTION OF THE STATEWIDE SINGLE AUDIT REPORT  
FOR THE YEAR ENDED AUGUST 31, 2023**

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**STATE OF TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL PORTION OF THE STATEWIDE SINGLE AUDIT REPORT  
FOR THE YEAR ENDED AUGUST 31, 2023**

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**Section 1 – Summary of Auditors’ Results**

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**Financial Statements**

Issued under separate cover. See State Auditor’s Office report entitled the *State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2023*, dated February 22, 2024.

**Federal Awards**

1. Internal control over major federal programs:

- Material weakness(es) identified?                        x     yes                               no
- Significant deficiency(ies) identified                    x     yes                               none reported

**Major Programs with Material Weaknesses:**

<u>ALN</u>	<u>Name of Federal Program or Cluster</u>
93.558	Temporary Assistance for Needy Families
93.667	Social Services Block Grant
93.958	Block Grants for Community Mental Health Services
93.959	Block Grants for Prevention and Treatment of Substance Abuse
Cluster	Medicaid Cluster

**Major Programs with Significant Deficiencies:**

<u>ALN</u>	<u>Name of Federal Program or Cluster</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii
21.023	Emergency Rental Assistance Program
21.026	Homeowner Assistance Fund Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
84.002	Adult Education-Basic Grants to States
84.425	Education Stabilization Fund (ESF)
93.268	Immunization Cooperative Agreements
93.558	Temporary Assistance for Needy Families (TANF)
93.667	Social Services Block Grant
93.767	Children’s Health Insurance Program (CHIP)
93.958	Block Grants for Community Mental Health Services
93.959	Block Grants for Prevention and Treatment of Substance Abuse
97.036	Disaster Grants-Public Assistance (Presidentially Declared Disasters)
Cluster	Child Nutrition Cluster
Cluster	Student Financial Assistance
Cluster	Medicaid Cluster

**STATE OF TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL PORTION OF THE STATEWIDE SINGLE AUDIT REPORT  
FOR THE YEAR ENDED AUGUST 31, 2023**

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**Section 1 – Summary of Auditors’ Results (Continued)**

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2. Type of auditors’ report issued on compliance for major federal programs: See below:

**Qualified:**

<u>ALN</u>	<u>Name of Federal Program or Cluster</u>
93.558	Temporary Assistance for Needy Families
93.667	Social Services Block Grant
93.958	Block Grants for Community Mental Health Services
93.959	Block Grants for Prevention and Treatment of Substance Abuse
Cluster	Medicaid Cluster

**Unmodified:**

<u>ALN</u>	<u>Name of Federal Program or Cluster</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	Child and Adult Care Food Program
14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii
21.023	Emergency Rental Assistance Program
21.026	Homeowner Assistance Fund Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
84.002	Adult Education-Basic Grants to States
84.365	English Language Acquisition State Grants
84.424	Student Support and Academic Enrichment Program
84.425	Education Stabilization Fund
93.268	Immunization Cooperative Agreements
93.563	Child Support Enforcement
93.658	Foster Care-Title IV-E
93.659	Adoption Assistance-Title IV-E
93.767	Children’s Health Insurance Program
97.036	Disaster Grants-Public Assistance (Presidentially Declared Disasters)
Cluster	Child Nutrition Cluster
Cluster	Special Education Cluster (IDEA)
Cluster	Student Financial Assistance

3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ x \_\_\_\_\_ yes \_\_\_\_\_ no

**STATE OF TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL PORTION OF THE STATEWIDE SINGLE AUDIT REPORT  
FOR THE YEAR ENDED AUGUST 31, 2023**

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**Section 1 – Summary of Auditors’ Results (Continued)**

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***Identification of Major Federal Programs***

<u>ALN</u>	<u>Name of Federal Program or Cluster</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
10.558	Child and Adult Care Food Program (CACFP)
14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii
21.023	Emergency Rental Assistance Program
21.026	Homeowner Assistance Fund Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
84.002	Adult Education-Basic Grants to States
84.365	English Language Acquisition State Grants
84.424	Student Support and Academic Enrichment Program
84.425	Education Stabilization Fund (ESF)
93.268	Immunization Cooperative Agreements
93.558	Temporary Assistance for Needy Families (TANF)
93.563	Child Support Enforcement
93.658	Foster Care-Title IV-E
93.659	Adoption Assistance-Title IV-E
93.667	Social Services Block Grant
93.767	Children’s Health Insurance Program (CHIP)
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97.036	Disaster Grants-Public Assistance (Presidentially Declared Disasters)
Cluster	Child Nutrition Cluster
Cluster	Special Education Cluster (IDEA)
Cluster	Student Financial Assistance
Cluster	Medicaid Cluster

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 137,539,208

Auditee qualified as low-risk auditee?

\_\_\_\_\_ yes        x   no

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**STATE OF TEXAS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL PORTION OF THE STATEWIDE SINGLE AUDIT REPORT  
FOR THE YEAR ENDED AUGUST 31, 2023**

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**Section 2 – Financial Statement Findings**

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Issued under separate cover. See State Auditor's Office report entitled the State of Texas Financial Portion of the Statewide Single Audit Report for the Year Ended August 31, 2023 dated February 22, 2024.



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**STATE OF TEXAS  
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2023**

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**Section 3A – Federal Award Findings and Questioned Costs – CLA**

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This section identifies material weaknesses, significant deficiencies, and instances of noncompliance, including questioned costs, as required to be reported by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Section 200.516 Audit Findings. This section is organized by state agency.

Department of Family and Protective Services

**2023-001 Eligibility**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Temporary Assistance for Needy Families  
ALN: 93.558  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 2301TXTANF, 2301TXTAN3, 2201TXTANF, 2201TXTAN3, 2101TXTANF, 2101TXTAN3  
October 1, 2022 – September 30, 2023, October 1, 2021 – September 30, 2022, and October 1, 2020 – September 30, 2021  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

According to United States Codes, Chapter 8 Aliens and Nationality, Chapter 14 – Restricting Welfare and Public Benefits of Aliens, §1611 Aliens who are not qualified aliens ineligible for Federal public benefits is as follows: (a) In general notwithstanding any other provision of law and except as provided in subsection (b), an alien who is not a qualified alien (as defined in section 1641 of this title) is not eligible for any Federal public benefit (as defined in subsection (c)).

**Condition:** According to the DFPS’s Child Protective Services Handbook 2720 Responding to the Eligibility Statements CPS June 2020, IMPACT automatically makes the Emergency Assistance (EA) Eligibility Application/Determination section available when the caseworker completes the Risk Assessment tool and the risk level is ‘high’ or ‘very high.’ The caseworker completes this section, which contains three statements that each require a response of ‘YES’ in order for the child to be eligible for EA benefits. For one of 40 payments to program participants, we noted one of the three statements was answered ‘NO’ in IMPACT, which should have resulted in the determination that the child does not meet the emergency assistance eligibility criteria. However, the child and family were technically eligible for EA at closure of the investigation stage based on documentation. DFPS’s sandbox database reflects a conclusion that the child does meet the emergency assistance eligibility criteria indicating that the three statements had a response of ‘yes’ at the time of stage closure. However, we were unable to verify a response of ‘yes’ for all three statements in IMPACT.

Additionally, during our testing of 40 individual payments to program participants, we noted one participant being eligible based on the EA eligibility criteria in IMPACT. However, the child was not a U.S. citizen, qualified alien, or permanent resident and was ineligible to receive EA benefits.

**Questioned costs:** \$842.18.

**Context:** See “Condition.”

**Cause:** Exception related to statements in IMPACT was caused by system limitations. Exceptions related to eligibility determinations were due to management oversight.

**Effect:** Failure to review and maintain accurate information may result in payments made to ineligible participants or overpayments to eligible participants.

**Repeat finding:** 2022-002

**Recommendation:** DFPS should strengthen its internal controls and remedy system limitations to ensure accurate data is maintained in IMPACT. DFPS should also strengthen its internal controls over eligibility determinations.

**Views of responsible officials:** DFPS acknowledges the incorrect EA Eligibility Determination was marked for question #2 in the EA Eligibility Application/Determination section in IMPACT. The caseworker marked no, but the answer should have been marked yes. Despite this system-generated discrepancy, interviews with family that were documented in the investigation report, did confirm the child was genuinely eligible for Emergency Assistance (EA). Notably, the child did not receive funding during the initial year but was later deemed eligible upon recertification a year later, without a clear understanding of the root cause for why the child was determined to be eligible at recertification.

**Citizenship:** DFPS acknowledges the child was determined to be Emergency Assistance (EA) eligible based on (EA) eligibility criteria in IMPACT. DFPS also agrees the child was not a US Citizen and therefore was not eligible to receive EA Benefits.

**Corrective action plan:** To rectify the discrepancies in the EA Eligibility Application/Determination section of the IMPACT system, DFPS is implementing the following measures:

1. **Research and Analysis:** DFPS IT initiated research on 12/12/2023 to investigate the root cause of why the child became eligible upon recertification. This research will be ongoing to comprehensively understand the underlying factors.
2. **Database Audit:** A database audit table was added in early October 2023 to expedite the identification of similar issues in the future. This enhancement aims to facilitate a quicker determination of the root cause for any inaccuracies related to EA eligibility.
3. **Batch Analysis:** The EA eligibility batch process will undergo a thorough analysis to ensure it accurately identifies children who should or should not be deemed EA eligible. Insights from this analysis will help optimize the batch process and prevent similar occurrences.
4. **Project Review:** A review of Project 65700, completed in August 2021, will be conducted to assess if any gaps in the re-certification batch allowed a child to be incorrectly considered EA eligible. The data fix performed during this project will also be scrutinized to ensure it adhered to accurate eligibility criteria.
5. **Communication and Training:** DFPS commits to ongoing communication and training for INV/AR staff regarding EA and the correct method of answering questions within the IMPACT system. This aims to enhance staff awareness and compliance with federal guidelines and internal policies.
6. **Internal Quality Assurance:** DFPS will strengthen its internal quality assurance reviews of cases eligible for EA. This proactive approach ensures ongoing compliance with federal guidelines and internal policies, thereby minimizing the likelihood of eligibility-related errors.
7. **In Fiscal Year 2023,** DFPS Investigations/Alternative Response personnel underwent supplementary training sessions and received revised policy and resource guides pertaining to Emergency Assistance (EA). These initiatives were implemented to address the concerns identified, specifically related to inaccuracies in responding to questions within the EA Eligibility Application/Determination.

DFPS remains committed to these corrective actions to address the identified issues and continually improve the accuracy and reliability of the EA eligibility determination process. The effectiveness of these measures will be regularly assessed to uphold the integrity of the system and prevent improper payments.

## DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES

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*Citizenship:* To rectify this situation and to ensure that a child that is not a U.S. citizen, qualified alien, or permanent resident does not receive EA benefits, DFPS is implementing the following measures:

1. DFPS Finance will work with program and IT to determine the best practices when answering citizenship and the Emergency Assistance (EA) eligibility questions and ensure the IMPACT system is reading the responses and applying the logic properly resulting in EA eligibility determination that is in compliance with United States Codes, Chapter 8 Aliens and Nationality, Chapter 14 – Restricting Welfare and Public Benefits of Aliens, §1611.
2. DFPS will review the list of non-citizens and update their eligibility if they are incorrectly deemed EA eligible.
3. DFPS will review the payments issued to non-citizens and process adjustments to ensure EA funds are used only for eligible activities.

**Implementation dates:** IMPACT IT research begun on 12/12/2023 and will be ongoing to determine the root cause of the issue. Ongoing communication to staff.

*Citizenship:* The first item will require a coordination with IT and programs and it's completion date will be dependent on the efforts required to make the agreed upon changes. Item 2 and 3 is anticipated to be completed by May 31, 2024.

**Responsible persons:** Jerome Green, CPI Deputy Director of Field; *Citizenship:* Scott Greer, Budget Director

Department of State Health Services

**2023-002 Special Tests and Provisions – Control, Accountability, and Safeguarding of Vaccines and Special Tests and Provisions – Record of Immunization – Information Technology – User Access**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Immunization Cooperative Agreements  
ALN: 93.268  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 6 NH23IP922616  
July 1, 2019 – June 30, 2024  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** DSHS utilizes the Child Health Reporting System (CHRS) to track immunizations for childcare, daycares, and colleges. Providers that administer immunizations upload required information into the system for DSHS to meet reporting requirements.

During our testing, we noted that the user provisioning process for CHRS does not require formal documentation for requesting and approving system access.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** DSHS does not have established policies and procedures that require a formal request and approval for system access to CHRS.

**Effect:** Failure to complete formal requests and approvals for system access increases the risk of unauthorized users and suspicious activities that may not be identified and investigated.

**Repeat finding:** 2020-027

**Recommendation:** We recommend that DSHS implement enhanced procedures to ensure that new hire provisioning procedures are approved before access is granted.



**Views of responsible officials:** The remaining portion of this prior year finding addresses only CHRS. CHRS is a system currently used by public and private schools to enter non-confidential, aggregate data eventually posted to the internet as part of the Annual Report of Immunizations Status. Within DSHS, internal CHRS users are from the Infectious Disease Prevention Division and the Vision, Hearing, Spinal Screening (VHSS) program within the Community Health Improvement Division. Access for these users is provisioned as part of the DSHS new hire process. Because CHRS does not contain confidential information, Immunization and VHSS staff want to make the process for schools to enter aggregate data as uncomplicated as possible.

**Corrective action plan:** An “Adding New Users-CHRS” document was submitted to the auditors in 2022 as an interim measure that remains in place. Immunization program and VHSS program staff are working together with HHSC Information Technology to establish a replacement system to CHRS. The new system is expected to address provisioning issues and provide central office staff with reports to be able to analyze data more quickly. This replacement system is expected to be identified and implemented by June 2026.

**Implementation date:** Replacement System implementation anticipated by June 30, 2026

**Responsible person:** Greg Leos, Assessment and Epidemiology Group Manager

**2023-003      Special Tests and Provisions – Control, Accountability, and Safeguarding of Vaccines  
Special Tests and Provisions – Record of Immunization**

Federal Agency:                    U.S. Department of Health and Human Services  
Federal Program Title:            Immunization Cooperative Agreements  
ALN:                                    93.268  
Pass-Through Agency:            N/A  
Pass-Through Number(s):        N/A  
Award Number and Period:        6 NH23IP922616  
    July 1, 2019 – June 30, 2024  
Statistically Valid Sample:        No, and not intended to be a statistically valid sample  
Type of Finding:                    Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** Texas Vaccines for Children (TVFC) staff perform compliance visits to assess, support, and educate the site regarding TVFC policies and procedures. Compliance visits must be directly entered in PEAR while the review is being conducted. At the conclusion of a compliance visit, the DSHS Public Health Region (PHR) or Quality Assurance (QA) contractor reviewer must discuss the visit’s outcomes with the vaccine coordinator. The discussion must include a review of the site visit findings and a formal follow-up plan with a timeline addressing noncompliance issues or opportunities for improvement. Monthly reports are run from PEAR to ensure all provider audits are being conducted within a 24-month timeframe. When pulling the monthly report of issues/deficiencies, TVFC staff also review to see that follow-up activities have been completed on time. During fiscal year 2023, review and verification of follow up activities for site reviews conducted by TVFC staff were not formally documented. Thus, we were unable to verify that the reviews were being conducted.

**Questioned costs:** Unknown.

**Context:** See “Condition.”

**Cause:** Internal controls surrounding the site visits conducted are not formally documented.

**Effect:** Lack of formal documentation of reviews may result in missed follow-up actions and potential noncompliance.

**Repeat finding:** No

**Recommendation:** TVFC staff should formally document the review of site visit results, including any relevant follow-up actions, to retain documentation of compliance.

**Views of responsible officials:** DSHS agrees formal documentation of TVFC site visits and site-visit reviews would improve the process.

**Corrective action plan:** DSHS TVFC compliance site visits are now separated into two stages: Process & Documentation and Oversight & Verification. During 2023, internal controls and role assignments were established for each phase to ensure appropriate entry into PEAR, review activities, and follow-up activities. These controls are in place and expected to be used throughout fiscal year 2024.

**Implementation date:** February 20, 2024

**Responsible person:** Denise Reeder, MPH, MA, Immunization Section, Vaccine Operations Group Manager

**2023-004      Activities Allowed or Unallowed, Allowable Costs/Cost Principles**

Federal Agency:	U.S. Department of Homeland Security
Federal Program Title:	Disaster Grants-Public Assistance (Presidentially Declared Disasters)
ALN:	97.036
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	FEMA-4332-DR, FEMA-3540-DR, FEMA-4485-DR, FEMA-4586-DR 2017, 2020, 2020, 2021
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The Federal Emergency Management Agency (FEMA) evaluates the eligibility of all costs claimed by the applicant. Not all costs incurred as a result of the incident are eligible. Chapter 4 of the Public Assistance Program and Policy Guide states that to be eligible, costs must be:

- Directly tied to the performance of eligible work.
- Adequately documented.
- Reduced by all applicable credits, such as insurance proceeds and salvage values.

## DEPARTMENT OF STATE HEALTH SERVICES

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- Authorized and not prohibited under federal, state, territorial, tribal, or local government laws or regulations.
- Consistent with applicant's internal policies, regulations, and procedures that apply uniformly to both federal awards and other activities of the applicant; and
- Necessary and reasonable to accomplish the work properly and efficiently.

**Condition:** Audit procedures included a sample of 60 expenditures, totaling \$97,118,451, incurred during the fiscal year to validate allowability with the grant award. DSHS was unable to provide the project worksheets for seven out of the 60 samples, totaling \$1,878,609. Thus, we were unable to verify that the costs were allowable per the project worksheets. For eight samples, totaling \$561,562, the project worksheets associated with the transactions were not approved.

**Questioned costs:** \$2,440,171.

**Context:** See "Condition."

**Cause:** FEMA project worksheets from the Texas COVID pandemic remain open. DSHS is continually adding and removing invoices from its claims with FEMA as final expenditures are deemed eligible and ineligible by FEMA and claims are reimbursed. Five of the invoices reported on the schedule of expenditures of federal awards and submitted for reimbursement were originally under a project worksheet but later withdrawn by DSHS as updated FEMA policies deemed certain costs ineligible. As a result, these transactions were no longer associated with a project worksheet at the time of audit fieldwork. Additionally, two invoices reported on the schedule of expenditures of federal awards had not been submitted to FEMA for reimbursement and do not have project worksheets associated with them at the time of audit fieldwork.

Additionally, expenditures reported on the schedule of federal awards are not reconciled to allowable costs after ineligible expenditures are identified.

**Effect:** Amounts reported on the schedule of expenditures of federal awards that are not reconciled to underlying allowable costs may result in disallowed costs.

**Repeat finding:** No

**Recommendation:** We recommend DSHS reconcile all program expenditures, whether they have been incurred, submitted for reimbursement, or reimbursed, to determine the amount to report on the schedule of expenditures of federal awards. Expenditures deemed to be ineligible subsequent to fiscal year end should be removed from the reported amount.

**Views of responsible officials:** During the COVID-19 pandemic, DSHS' primary focus was getting resources where they were needed most. The intensity of the pandemic resulted in significantly increased workloads and a need for rapid response. DSHS previously identified the need to review expenditures and ensure costs are allowable and align with required parameters. Because of the shifting of FEMA eligibility criteria over time, we agree that modifications are needed to ensure transactions comply with the most recent guidance.

**Corrective action plan:** Program is enhancing processes to reconcile current expenses and ensure only eligible expenses are reported on the applicable funding sources. These actions will result in accurate amounts reported on the schedule of federal award expenditures. To strengthen requirements related to unique disaster funding, DSHS will reevaluate all invoices on this grant to ensure they are on the proper funding source. The State Medical Operations Center Finance staff will coordinate with DSHS Financial Division to communicate FEMA updates impacting expense reimbursement.

**Implementation date:** August 31, 2024

**Responsible persons:** Wayne Zwart, Disaster Finance Manager, Center for Health Emergency Preparedness and Response'; Amanda Hudson, Budget Director, Financial Division

General Land Office

**2023-005      Activities Allowed and Unallowed, Allowable Costs/Cost Principles, Reporting – Information Technology – Password Configuration**

Federal Agency: U.S. Department of Housing and Urban Development  
Federal Program Title: Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii  
ALN: 14.228  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: Various  
Various  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** MIP is GLO’s accounting application that serves as the agency’s system of record for budget, payroll, cash transactions, accounts receivable, and accounts payable. During our testing, we noted that Active Directory password configurations and the MIP lockout configurations do not adhere to the password policy defined in GLO’s Identification and Authentication policies or defined best practices.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** GLO did not have processes in place to enforce password policies as outlined in the agency’s Identification and Authentication policies.

**Effect:** Failure to follow GLO’s password policy increases the risk of inappropriate access.

**Repeat finding:** No

**Recommendation:** We recommend GLO update their password settings to align with the agency’s password policy.

**Views of responsible officials:** We concur with the finding and the recommendation. Of note is that MIP is a standalone system and doesn’t provide the same password complexity and lockout capability that Active Directory offers, so we will address these individually. The risk associated with not having this same capability in the MIP system is somewhat mitigated by MIP being a system that is only available on-premises or via VPN with a valid Active Directory account.

**Corrective action plan:** The GLO will update the Active Directory password policy for GLOAD domain users to align it to the agency password policy as defined in GLO Identification and Authentication policy. We are unable to add the same password policy complexity and lockout settings to the on-premises, standalone MIP system as this software doesn't provide that functionality.

**Implementation date:** May 15, 2024

**Responsible person:** Brad Kaufman, Senior Director of IT Operations.

**2023-006 Activities Allowed and Unallowed, Allowable Costs/Cost Principles, Reporting – Information Technology – User Access**

Federal Agency:	U.S. Department of Housing and Urban Development
Federal Program Title:	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
ALN:	14.228
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	Various Various
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** The Community Development and Revitalization (CDR) division of GLO uses TIGR as its primary grant management system of record. It is used to manage and process CDBG-DR and CDBG-MIT grant transactions.

During our testing, we noted one of 13 terminations selected for testing did not have their Active Directory and TIGR access revoked upon termination in accordance with GLO's Account Management policies, which state:

1.8 All access accounts established for contractors, consultants, vendors, and maintenance accounts must be disabled immediately upon termination or completion of the contract period.

1.9 In the event of involuntary termination of users, access must be removed or disabled prior to or at the same time the user is notified of the termination.

The employee was terminated on July 5, 2023, however, their access was not removed. Subsequent to audit procedures, management terminated access to the Active Directory on September 25, 2023, and TIGR on September 28, 2023. Management was unable to provide evidence to support that neither system had been accessed between the date of the termination and the date that the system access was removed.

**GENERAL LAND OFFICE**

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We also noted that while management affirmed that a privileged user access review was completed for Active Directory accounts, there was no evidence maintained of the completion date, who the review was performed by, or frequency of review.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** The exception related to the terminated employee was caused by a delay in communication between multiple departments within GLO. The exception related to user access reviews was caused by GLO not maintaining adequate documentation.

**Effect:** Failure to disable and archive accounts for users that have been terminated increases the risk of inappropriate access and noncompliance. Failure to maintain adequate documentation of user access reviews may result in omission of steps in the review process.

**Repeat finding:** No

**Recommendation:** We recommend GLO enhance the existing process to allow for timely communication of terminated employees. Additionally, we recommend GLO develop a policy that outlines the documentation of user access reviews.

**Views of responsible officials:** We concur with the finding and the recommendation and will take action to address the concerns.

**Corrective action plan:** The GLO will review the process and task notes templates to correct the language to ensure it differentiates between those that have TIGR access and those that do not, and properly reflects what was reviewed and completed with an offboarding request.

In addition, the GLO will review the account de-provisioning process in place to determine if it can be improved to address the account access that was available after this individual left the agency. The GLO will implement a semi-annual manual or automated account review process to identify accounts for former employees who were not properly disabled with their departure from the agency. This process will be documented as part of our overall user access review processes.

**Implementation date:** May 15, 2024

**Responsible persons:** Robert Eason, Deputy Director, CDR, Pamela Mathews, Director Program Integration, CDR, Brad Kaufman, Senior Director of IT Operations.

**2023-007      Reporting – FFATA Subawards**

Federal Agency:	U.S. Department of Housing and Urban Development
Federal Program Title:	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
ALN:	14.228
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	B-18-DP-48-0002 January 12, 2021 – January 12, 2033
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

**GENERAL LAND OFFICE**

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**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Under the requirements of the Federal Funding Accountability and Transparency Act (FFATA) (Pub. L. No. 109-282), as amended by Section 6202 of Public Law 110-252, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) no later than the last day of the month following the month in which the subaward/subaward amendment obligation was made or the subcontract award/subcontract modification was made.

**Condition:** GLO’s Contract Department determines subawards that are required to be reported in FSRS under FFATA reporting requirements. These subawards are subsequently provided to GLO’s Federal Finance and Grants Management to report in FSRS.

During our testing, we noted the following exceptions:

<b>Transactions Tested</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
8	0	2	0	0
<b>Dollar Amount of Tested Transactions</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
\$755,169,500	\$0	\$175,000	\$0	\$0

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Subawards were inadvertently omitted from the information provided to Federal Finance and Grants Management resulting in untimely submission.

**Effect:** Failure to submit FFATA subawards timely may lead to noncompliance with federal requirements.

**Repeat finding:** No

**Recommendation:** We recommend that management establish standard operating procedures in order to guarantee accurate support and timely communication between departments to ensure timely submission of required reports.

**Views of responsible officials:** We agree that two sub-awards were inadvertently omitted from the information provided to Federal Finance and Grants Management, resulting in an untimely submission.

**Corrective action plan:** In this case, the filtering of the data did not pick up these two contracts. When it was determined that they had been overlooked, the reporting was completed. The source information for FFATA reporting was originally coming from the Contracts department. In order to have a more complete dataset, CDR was tasked as identifying the source data as opposed to Contracts as they are more familiar with these contracts. This change was implemented beginning in September 2023. This change should mitigate the chance of any contracts being missed.

**Implementation date:** September 2023

**Responsible person:** Elizabeth Ozuna - Senior Director of Federal Finance and Grant Management

<b>Health and Human Services Commission</b>
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**2023-008      Activities Allowed or Unallowed, Allowable Costs/Cost Principles**

Federal Agency:	U.S. Department of the Treasury
Federal Program Title:	Coronavirus State and Local Fiscal Recovery Funds
ALN:	21.027
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	SLT – 8809: Project Name: HHSC Section 33; HHSC Section 12: Rural Hospitals, HHSC Section 22: Sunrise Canyon Hospital November 8, 2021 – December 31, 2026
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). Per 2 CFR 200.334, financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities.

In the 2021 Texas Senate Bill 8, HHSC was appropriated money in various sections of the bill received by Texas from the Coronavirus State Fiscal Recovery Fund for the following purposes related to costs incurred during the period beginning October 8, 2021, and ending November 8, 2023, due to the coronavirus pandemic:

- Section 11(a) – funding for the construction of a state hospital in Dallas, Texas.
- Section 12 – funding for grants to support rural hospitals that have been affected by the COVID-19 pandemic.
- Section 13 – funding for the creation of a consolidated internet portal for Medicaid and the Children’s Health Insurance Program medical services provider data.
- Section 14 – funding for technology updates to the Medicaid eligibility computer system.
- Section 15 – funding for COVID-19 related expenses incurred by the Texas Civil Commitment Office related to consumable supplies and travel.
- Section 22 – funding for the expansion of capacity of Sunrise Canyon Hospital.
- Section 33 – funding to administer one-time grants related to providing critical staffing needs resulting from frontline healthcare workers affected by COVID-19, including recruitment and retention bonuses for staff.

**Condition:** Audit procedures included a selection of 60 sampled expenditures totaling \$143,092,786 incurred during the fiscal year to test allowability with the grant awards. We noted that for 48 out of the 60 samples totaling \$9,600,062, the agency did not obtain supporting documentation from the vendor to verify that the amounts advanced to the vendor were expended on allowable costs. We were unable to substantiate the amounts expended by the vendor and allowability of those expenditures in accordance with the relevant Senate Bill 8 section and the Department of the Treasury Final Rule.



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**Questioned costs:** \$9,600,062.

**Context:** See "Condition."

**Cause:** HHSC is not fully monitoring the use of program funds through collection, review, and maintenance of invoices supporting the expenditures.

**Effect:** Failure to maintain adequate documentation pertinent to a federal award may result in noncompliance with grant terms and conditions.

**Repeat finding:** No

**Recommendation:** HHSC should implement policies and procedures to ensure documentation is maintained for a period of at least three years from the date of submission of the final expenditure report for the grant in accordance with 2 CFR 200.334.

**Views of responsible officials:** HHSC concurs with the finding.

**Corrective action plan:** The Provider Finance Department (PFD) will take proactive measures to establish and enforce guidelines that guarantee documentation is retained for a minimum of three years from the date of submission of the final expenditure report for each grant. This approach aligns with our dedication to transparency, accountability, and responsible grant management. We will ensure that all the documentation is saved within our documentation repository for a minimum of three years from the date of submission.

**Implementation date:** June 1, 2024

**Responsible person:** Stacy Kerns – Director, Business Operations and Support Services

**2023-009 Allowable Costs/Cost Principles – Cost Allocations, Matching, Level of Effort, Earmarking (CHIP Only)**

Federal Agency: U.S. Department of Health and Human Services  
U.S. Department of Agriculture  
U.S. Department of Education  
Social Security Administration

Federal Program Title: Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)  
Temporary Assistance for Needy Families (TANF)  
Social Services Block Grant (SSBG)  
Children’s Health Insurance Program (CHIP)  
Block Grants for Community Mental Health Services (MHBG)  
Block Grants for Prevention and Treatment of Substance Abuse (SABG)  
Medicaid Cluster  
Aging Cluster (nonmajor)  
Disability Insurance/SSI Cluster (nonmajor)  
Money Follows the Person Rebalancing Demonstration (nonmajor)  
CCDF Cluster (nonmajor)  
SNAP Cluster (nonmajor)  
Special Education-Grants for Infants and Families (nonmajor)

ALN: 10.557  
93.558  
93.667  
93.767  
93.958  
93.959

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93.775, 93.777, 93.778  
93.044, 93.045, 93.053 (nonmajor)  
96.001, 96.006 (nonmajor)  
93.791 (nonmajor)  
93.575, 93.596, 93.489 (nonmajor)  
10.551, 10.561 (nonmajor)  
84.181 (nonmajor)

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Number and Period: WIC

6TX700527, 6TX700507  
October 1, 2020 – September 30, 2022, October 1, 2021 – September 30, 2023,  
October 1, 2021 – September 30, 2022, October 1, 2022 – September 30, 2023,  
October 1, 2022 – September 30, 2024

TANF

2301TXTANF, 2301TXTAN3, 2201TXTANF, and 2201TXTAN3  
October 1, 2022 – September 30, 2023 and October 1, 2021 – September 30,  
2022

SSBG

2301TXSOSR, 2201TXSOSR and 2101TXSOSR  
October 1, 2022 – September 30, 2024, October 1, 2021 – September 30, 2023

CHIP

2105TX5021, 2205TX5021, 2305TX3002, 2305TX5021  
October 1, 2020 – September 30, 2022, October 1, 2021 – September 30, 2023,  
October 1, 2022 – September 30, 2024

MHBG

1B09SM087345, 6B09SM087345-01M001, 6B09SM087345-01M002,  
6B09SM087345-01M003, 1B09SM087322-01, 1B09SM085994-01,  
6B09SM085994-01M001, 6B09SM085994-01M002, 6B09SM085994-01M003,  
1B09SM083999 -01, 6B09SM083999-01M001, 1B09SM083830-01,  
6B09SM083830- 01M001  
October 1, 2022 – September 30, 2024, October 17, 2022 – October 16, 2024,  
October 1, 2021 – September 30, 2023, March 15, 2021 – March 14, 2024,  
March 15, 2021 – March 14, 2023, and October 1, 2020 – September 30, 2022

SABG

1B08TI085835-01, 6B08TI085835-01M001, 6B08TI084673-01M001,  
6B08TI084673-01M002, 1B08TI084673-01, 6B08TI083478-01 6B08TI083478-  
01M002, 6B08TI083478-01M003, 6B08TI083478-01M004  
October 1, 2022 – September 30, 2024, October 1, 2021 – September 30, 2023,  
and October 1, 2020 – September 30, 2022

Medicaid Cluster

2205TX5ADM, 2205TX5MAP, 2205TXIMPL; 2305TX5ADM, 2305TX5MAP,  
2305TXIMPL  
October 1, 2021 – September 30, 2022, October 1, 2022 – September 30, 2023

Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 45 CFR Section 95.507, the State shall submit a cost allocation plan for the State agency as required below to the Director, Division of Cost Allocation (DCA), in the appropriate HHS Regional Office. The plan shall describe the procedures used to identify, measure, and allocate all costs to each of the programs operated by the State agency. The cost allocation plan shall contain the procedures used to identify, measure, and allocate all costs to each benefitting program and activity. Per 45 CFR Section 95.509, the State shall promptly amend the cost allocation plan and submit the amended plan to the Director, DCA, if any of the following events occur, including if other changes occur which make the allocation basis or procedures in the approval cost allocation plan invalid.

**Condition:** HHSC’s approved Public Assistance Cost Allocation Plan (PACAP) expenditures and revenues are initially allocated based on an estimate of Project ID percentages. After actual base statistical data is available, expenditures are reallocated and adjustments between estimated and actual costs are made. The adjustments will result in costs claimed for each period being allocated based on actual base statistics for the same period. Data is updated either by voucher, monthly, quarterly, semi-annually, or annually, depending on the Project ID. HHSC experienced significant delays in updating factors. By the end of the fiscal year, cost allocations had been updated only through August 2022.

Although there is no documented policy over when the FMAP should be updated, HHSC will allocate costs at the FMAP that is in effect at the time of the transaction and will reallocate the transactions using the FMAP in effect at the time of the reallocation. This procedure was not followed in 2023 when the costs for four of 40 sample allocations tested in the CHIP program were allocated using a rate other than the current one in effect resulting in noncompliance with matching requirements.

**Questioned costs:** Unknown

**Context:** See “Condition.”

**Cause:** HHSC’s General Ledger Unit is responsible for cost allocations. At the start of fiscal year 2023, the Unit suffered a loss of more than half of its staff due to turnover. Additionally, the current Federal Medical Assistance Percentage (FMAP) rates were in a stepdown process whereby the rate changed quarterly as opposed to yearly which intensified the workload. In addition, since transformation, the number of Public Assistance Cost Allocation Plan (PACAP) methodologies (Project IDs) has increased by 243%. These methodologies have become increasingly more complex, now including over 80 dependent factors of which some comprise more than 100 fund sources each. This huge increase in both volume and complexity has greatly increased calculation labor and risk of error.

**Effect:** Failure to update factor allocations timely can result in questioned costs.

**Repeat finding:** 2022-010, 2021-004, 2020-016, 2019-006, 2018-005, 2017-009, and 2016-024

**Recommendation:** HHSC should allocate adequate resources to ensure factor allocations are performed and reallocations are updated timely in order to present accurate information.

**Views of responsible officials:** HHSC concurs with the finding.

**Corrective action plan:** The General Ledger Cost Allocation and Chartfield teams are currently fully staffed. An aggressive plan to complete FY 2023 reallocations and catch FY 2024 reallocations up to current (one federal quarter plus one month in arrears) is in place.

**Implementation date:** August 31, 2024

**Responsible person:** Heather Nevill, Director, Fund Management

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**2023-010      Reporting – FFATA Subawards**

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

Federal Program Title:            Temporary Assistance for Needy Families  
Social Services Block Grant  
Block Grants for Community Mental Health Services  
Block Grants for Prevention and Treatment of Substance Abuse

ALN:                                    93.558  
    93.667  
    93.958  
    93.959

Pass-Through Agency:            N/A

Pass-Through Number(s):        N/A

Award Number and Period:        TANF  
2301TXTANF, 2301TXTAN3, 2201TXTANF, and 2201TXTAN3  
October 1, 2022 – September 30, 2023 and October 1, 2021 – September 30,  
2022

SSBG  
2301TXSOSR, 2201TXSOSR and 2101TXSOSR  
October 1, 2022 – September 30, 2024, October 1, 2021 – September 30, 2023,  
and October 1, 2020 – September 30, 2022

MHBG  
1B09SM085994-01, 6B09SM085994-01M001, 6B09SM085994-01M002,  
6B09SM083999-01M001, 6B09SM083830-01M001  
October 1, 2021 – September 30, 2023, March 15, 2021 – March 14, 2024, and  
October 1, 2020 – September 30, 2022

SABG  
1B08TI085835-01, 6B08TI085835-01M001, 6B08TI084673-01M001,  
6B08TI084673-01M002, 1B08TI084673-01, 6B08TI083478-01M003  
October 1, 2022 – September 30, 2024, October 1, 2021 – September 30, 2023,  
and October 1, 2020 – September 30, 2022

Statistically Valid Sample:        No, and not intended to be a statistically valid sample

Type of Finding:                    Material Weakness in Internal Control over Compliance and Material  
Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Under the requirements of the Federal Funding Accountability and Transparency Act (FFATA) (Pub. L. No. 109-282), as amended by Section 6202 of Public Law 110-252, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) no later than the last day of the month following the month in which the subaward/subaward amendment obligation was made or the subcontract award/subcontract modification was made.

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**Condition:** The HHSC Federal Funds Office (FFO) is responsible for submitting all required subawards in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS). A standard FFATA Reporting template has been created by the FFO that includes all required elements to be submitted. Program departments must complete and submit the template to the FFO for all federal subawards with amounts over \$30,000 by the 15<sup>th</sup> of every month to be included in that month's submission. Currently, it is the responsibility of the individual program departments to ensure that each obligating action at or over \$30,000 is reported in the FFATA Reporting Template no later than the end of the next month in which the obligation was made. Due to system limitations, there is no central tracking of award obligations. Thus, HHSC was unable to provide a population of first-tier subawards of \$30,000 or more that were obligated during the fiscal year and required to be submitted in FSRS. Accordingly, we were unable to select a sample and test for internal controls over compliance or compliance.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** CAPPs-FIN, HHSC's system of record, does not have the capability to track the date of obligation of federal awards.

**Effect:** Failure to report all subawards \$30,000 or greater in FSRS will result in noncompliance with terms of the federal grant guidelines.

**Repeat finding:** 2022-013, 2021-007

**Recommendation:** HHSC should implement functionality into CAPPs-FIN to track when obligations of federal awards are made so that the agency is able to retrieve a list of all subawards by obligation date in order to monitor compliance with the Federal Funding Accountability and Transparency Act.

**Views of responsible officials:** HHSC agrees with the finding but does not concur with the recommendation insofar as it makes a specific designation of CAPPs-Financials as the system to ensure compliance.

**Corrective action plan:** HHSC is currently engaged in long-term planning related to improving FFATA reporting, which may involve the use of CAPPs-Financials, or a different system; with the choice of solution depending on a determination of overall effectiveness. While it may be potentially problematic for HHSC to commit to the specific designation of CAPPs-Financials as the improvement solution, actions will be taken to improve compliance. HHSC will implement a quality review of selected programs to assess FFATA compliance on an annual basis.

**Implementation date:** September 1, 2025

**Responsible person:** Racheal Kane, Director, Federal Funds

### **2023-011 Subrecipient Monitoring**

Federal Agency:	U.S. Department of Health and Human Services
Federal Program Title:	Temporary Assistance for Needy Families Social Services Block Grant Block Grants for Community Mental Health Services
ALN:	93.558 93.667 93.958
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A

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Award Number and Period: TANF  
2301TXTANF, 2301TXTAN3, 2201TXTANF, and 2201TXTAN3  
October 1, 2022 – September 30, 2023 and October 1, 2021 – September 30, 2022

SSBG  
2301TXSOSR, 2201TXSOSR and 2101TXSOSR  
October 1, 2022 – September 30, 2024, October 1, 2021 – September 30, 2023, and October 1, 2020 – September 30, 2022

MHBG  
1B09SM087345, 6B09SM087345-01M001, 6B09SM087345-01M002, 6B09SM087345-01M003, 1B09SM087322-01, 1B09SM085994-01, 6B09SM085994-01M001, 6B09SM085994-01M002, 6B09SM085994-01M003, 1B09SM083999 -01, 6B09SM083999-01M001, 1B09SM083830-01, 6B09SM083830- 01M001  
October 1, 2022 – September 30, 2024, October 17, 2022 – October 16, 2024, October 1, 2021 – September 30, 2023, March 15, 2021 – March 14, 2024, March 15, 2021 – March 14, 2023, and October 1, 2020 – September 30, 2022

Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 2 CFR section 200.332(a), all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes certain information at the time of the subaward and if any of these data elements change, include the changes in subsequent subaward modification. When some of this information is not available, the pass-through entity must provide the best information available to describe the Federal award and subaward. Required information includes:

- Subrecipient’s unique entity identifier (UEI)
- Federal award identification number (FAIN)
- Federal award date of award to the recipient by the federal agency
- Assistance listings number and title
- Indirect cost rate for the federal award (including if the de minimis rate is charged)

**Condition:** Audit procedures included a review of a sample of subrecipient contracts for required information with the following results noted:

TANF – For a sample of 17, the contracts did not include:

- UEI (one sample)
- FAIN (four samples)
- Federal award date (four samples)
- Assistance listings numbers and title (four samples)
- Indirect cost rate, including if the de minimis rate is charged (four samples)

SSBG – For 11 of 19 samples, the contract did not include neither the FAIN nor the federal award date of award to the recipient by the federal agency.

MHBG – For 7 of 8 samples, the contract did not include neither the FAIN nor the federal award date of award to the recipient by the federal agency.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** Current internal controls in place to ensure a review of subaward agreements is taking place to verify that all required elements are included per 2 CFR 200 §200.332 are not at the correct precision level.

**Effect:** Providing incomplete information to subrecipients may result in inaccurate reporting by the subrecipients and ultimately by HHSC.

**Repeat Finding:** No

**Recommendation:** We recommend management enhance existing controls around the review of all subaward agreements to ensure that all pass-through agreements include each of the required elements by 2 CFR §200.332.

**Views of responsible officials:**

*Temporary Assistance for Needy Families (TANF)* - HHSC concurs with the finding.

*Social Services Block Grants (SSBG)/ Mental Health Block Grants (MHBG)* - HHSC concurs with the finding.

**Corrective action plan:**

*TANF* – While Intellectual and Developmental Disabilities (IDD) Services & Preadmission Screening & Resident Review (PASRR) no longer operates contracts with Temporary Assistance for Needy Families, Social Services Block Grant, or Block Grants for Community Mental Health Services funding, IDD Services & PASRR's IDD Contract Management Unit will incorporate the following items into its performance contracts and record the requirement in its procedure defining required data fields for contracts that include federal funding:

- UEI
- FAIN
- Federal award date
- Assistance listings numbers and title
- Indirect cost rate (including if the de minimis rate is charged)

For indirect cost rates, the Federal Funds Office Indirect Cost Rate Group continues to accept, negotiate, and acknowledge Indirect Cost Rates for the Health and Human Services system. Once a rate is established, the contracting area incorporates the rate into appropriate contracts. The IDD Contract Management Unit will incorporate approved indirect cost rates into contracts that include federal awards.

*SSBG/MHBG* – Behavioral Health Services' pass-through agreements effective September 1, 2023 include 2 CFR §200.332 requirements.

**Implementation dates:** *TANF* – August 31, 2025  
*SSBG/MHBG* – September 1, 2023

**Responsible persons:** *TANF* – Chad Pomerleau, Director, IDD Services & PASRR Contract Management Unit  
*SSBG/MHBG* – Roderick Swan, Associate Commissioner, Behavioral Health Contract Operations

**2023-012 Special Tests and Provisions – Penalty for Refusal to Work**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Temporary Assistance for Needy Families (TANF)  
ALN: 93.558  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 2301TXTANF, 2301TXTAN3, 2201TXTANF, and 2201TXTAN3  
October 1, 2022 – September 30, 2023 and October 1, 2021 – September 30, 2022  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). Per 45 CFR 261.14, if an individual refuses to engage in work required under section 407 of the Act, the State must reduce or terminate the amount of assistance payable to the family, subject to any good cause or other exceptions the State may establish. Such a reduction is governed by the provisions of § 261.16. The State must, at a minimum, reduce the amount of assistance otherwise payable to the family pro rata with respect to any period during the month in which the individual refuses to work. The State may impose a greater reduction, including terminating assistance. A State that fails to impose penalties on individuals in accordance with the provisions of section 407(e) of the Act may be subject to the State penalty specified at § 261.54. The State’s policy is to reduce benefits 100% for non-cooperation.

**Condition:** HHSC works with the Texas Workforce Commission (TWC) to administer the CHOICES program at the Texas Local Workforce Development Boards (Workforce Boards). TWC sends sanctions initiated by the Workforce Boards to HHSC within seven calendar days of the date of non-cooperation. Subsequently, HHSC has five working days to process and apply the sanction as per policy.

A sample of 40 beneficiaries who should have had their benefits reduced was selected for review, which resulted in the following:

- For two cases, the benefits were not reduced timely by one month, resulting in an overpayments of \$654.
- For one case, the benefits were not reduced timely by three months, resulting in an overpayment of \$1,179.

**Questioned costs:** \$1,833.

**Context:** See “Condition.”

**Cause:** Upon receipt of the sanctions from TWC, HHSC did not apply them within the timeline set by policy.

**Effect:** Non-cooperating beneficiaries received TANF benefit payments they were not entitled to.

**Repeat finding:** No

**Recommendation:** Sanction requests should be applied timely per policy to ensure ineligible beneficiaries do not receive benefits.

**Views of responsible officials:** HHSC concurs with the finding.



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**Corrective action plan:** HHSC has made significant investments in its eligibility workforce to meet workload demands. In the last fiscal year, HHSC has onboarded more than 2,100 eligibility staff, implemented workforce recruitment and retention initiatives, and augmented its training capacity by leveraging technology, strengthening the quality of the virtual learning products and scheduling, and standardizing On-the-Job Trainings.

HHSC will also continue to create and share guidance and tips with staff to reinforce proper data entry in the eligibility determination system, including entries related to TANF.

**Implementation date:** December 31, 2024

**Responsible person:** Gracie Perez – Interim Associate Commissioner, Access and Eligibility Services (AES) Operations

### **2023-013 Reporting**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Social Services Block Grant  
ALN: 93.667  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 2301TXSOSR, 2201TXSOSR and 2101TXSOSR  
October 1, 2022 – September 30, 2024, October 1, 2021 – September 30, 2023  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). Per 2 CFR 200.334, financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities.

Title 42 USC 1397e requires states and territories to submit to the federal administering agency, the Office of Community Services, an annual Post Expenditure Report no later than six months following the close of the fiscal year. The report includes certain critical key line information including:

1. The number of eligible individuals who received services paid for in part or in whole with federal funds under the SSBG.
2. The amount of Social Services Block Grant funds spent in providing each service.

**Condition:** During testing of key line items noted above in the FY2022 Annual Post Expenditure Report submitted in March 2023, we noted the following variances between the amounts reported and supporting documentation:

Key Line Item 1

*Children*

- Family Planning Services – variance of 1,796
- Prevention and Intervention – variance of 9,866
- Protective Services – Children – variance of 13,511

*Adults Age 59 Years and Younger*

- Family Planning Services – variance of 107,476
- Prevention and Intervention – variance of 19,398
- Protective Services – Adults – variance of 21,973
- Other Services – variance of 10,733

*Adults Age 60 Years and Older*

- Family Planning Services – variance of 4,549
- Prevention and Intervention – variance of 868
- Protective Services – Adults – variance of 71,969
- Other Services – variance of 14,408

*Adults of Unknown Age*

- Prevention and Intervention – variance of 151

Key Line Item 2

*SSBG Allocation*

- Foster Care Services – Children – variance of (\$77,124)
- Information & Referral – variance of \$2,116
- Protective Services – Adults – variance of (\$59,467)
- Protective Services – Children – variance of (\$114,243)

*Funds Transferred into SSBG*

- Protective Services – Children – variance of (\$6,948,063)

*Expenditures of All Other Federal, State, and Local Funds*

- Family Planning Services – variance of \$172,504,171
- Foster Care Services – Children – variance of \$674,230,152
- Information & Referral – variance of \$35,508,405
- Protective Services – Adults – variance of \$67,694,139
- Protective Services – Children – variance of \$1,145,408,512
- Other Services – \$171,788,478

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Current internal controls are not at the correct precision level to ensure the completeness and accuracy of the report. Additionally, HHSC did not follow current policies and procedures regarding record retention. More specifically, all variances listed for key line item 1 were due to lack of supporting documentation except for the Protective Services – Children variance of 13,511, which was the difference between amounts reported and supporting documentation provided. All variances for key line item 2 were due to lack of supporting documentation except the four amounts listed under SSBG Allocation, which are a result difference between amounts reported and supporting documentation provided.

**Effect:** Improperly designed internal controls over reporting may result in a misstatement of amounts reported on federal reports. In addition, failure to maintain adequate documentation pertinent to a federal award may result in noncompliance with grant terms and conditions.

**Repeat Finding:** No

**Recommendation:** We recommend management revise its internal controls to reconcile expenditures reported on federal reports to federal expenditures in the general ledger. Additionally, HHSC should implement or revise policies and procedures to ensure documentation is maintained for a period of at least three years from the date of submission of the final expenditure report for the grant in accordance with 2 CFR 200.334.

**Views of responsible officials:** HHSC concurs with the finding.

**Corrective action plan:** The HHSC Federal Funds Office will work with HHSC Accounting, Department of Family and Protective Services (DFPS), and Texas Workforce Commission (TWC) to strengthen oversight of the Social Services Block Grant (SSBG) post-expenditure report. As part of this oversight, HHSC will compile procedure documents, methodologies, data sources, and work documents from DFPS and TWC. The HHSC Federal Funds Office already has this documentation for HHSC.

**Implementation date:** August 31, 2024

**Responsible person:** Racheal Kane, Director, Federal Funds

**2023-014 Eligibility**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Children’s Health Insurance Program (CHIP)  
ALN: 93.767  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 2105TX5021, 2205TX5021, 2305TX3002, 2305TX5021  
October 1, 2020 – September 30, 2022, October 1, 2021 – September 30, 2023,  
October 1, 2022 – September 30, 2024  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 42 CFR 435.912(c)(3), the determination of eligibility for any applicant may not exceed (except in unusual circumstances such as an administrative or other emergency beyond the agency’s control):

- Ninety days for applicants who apply for Medicaid on the basis of disability; and
- Forty-five days for all other applicants.

**Condition:** Audit procedures included a review of 40 CHIP eligibility applications submitted by fiscal year 2023 for benefit recipients to determine whether the eligibility determination was made within 45 days. Of the 40 applications, we identified eight applications for which the eligibility determination was not made within 45 days. The eligibility determinations of these eight applications were made within 46-75 days of the submission date and did not have an administrative or other emergency circumstance.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** Current policies and procedures surrounding the timely processing of benefit applications are not being properly implemented.

**Effect:** Failure to process CHIP applications in a timely manner may lead to recipients not receiving benefits timely and noncompliance with grant award terms and conditions.

**Repeat finding:** No

**Recommendation:** HHSC should enforce existing application processing procedures to ensure all applications are reviewed and an eligibility determination is made within the required timeline.

**Views of responsible officials:** HHSC concurs with the finding.

**Corrective action plan:** The applicant's file date is the date HHSC or an HHSC agent receives an application that contains, at a minimum, the person's name, address and signature. A faxed or electronic signature, if using the online application available through YourTexasBenefits.com, is acceptable. Access and Eligibility Services (AES) must determine eligibility and provide Form TF0001, Notice of Case Action, by the 45th day after the file date for an application requesting health care for children. Federal regulations at 42 CFR 435.912(c)(3) require that HHSC complete an eligibility determination within 90 days for individuals who are applying for Medicaid based on disability and within 45 days for all other applicants.

HHSC has made significant investments in its eligibility workforce to address required application processing timeframes. In the last fiscal year, HHSC onboarded more than 2,100 eligibility staff, implemented workforce recruitment and retention initiatives, and augmented its training capacity by leveraging technology, strengthening the quality of the virtual learning products and scheduling, and standardizing On-the-Job Trainings.

HHSC is working on cross-training eligibility advisor staff across all programs (SNAP, TANF, Medicaid, CHIP, MEPS). HHSC is actively reviewing existing application processing procedures to ensure all applications are reviewed and an eligibility determination is made within the required timelines.

**Implementation date:** December 31, 2024

**Responsible person:** Gracie Perez – Interim Associate Commissioner, AES Operations

**2023-015 Special Tests and Provisions – Provider Eligibility – Lack of Documentation**

Federal Agency:	U.S. Department of Health and Human Services
Federal Program Title:	Children's Health Insurance Program
ALN:	93.767
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	2105TX5021, 2205TX5021, 2305TX3002, 2305TX5021 October 1, 2020 – September 30, 2022, October 1, 2021 – September 30, 2023, October 1, 2022 – September 30, 2024
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303, a non-Federal entity must: Establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs. Per 2 CFR 200.334, financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities.

In order to comply with federal provider eligibility requirements, HHSC must adhere to various subsections of 42 CFR Section 455 including but not limited to:

§ 455.104 – HHSC must require that disclosing entities, fiscal agents, and managed care entities provide the following disclosures:

- The name and address of any person (individual or corporation) with an ownership or control interest in the disclosing entity, fiscal agent, or managed care entity. The address for corporate entities must include as applicable primary business address, every business location, and P.O. Box address.
- Date of birth and Social Security Number (in the case of an individual).
- Other tax identification number (in the case of a corporation) with an ownership or control interest in the disclosing entity (or fiscal agent or managed care entity) or in any subcontractor in which the disclosing entity (or fiscal agent or managed care entity) has a 5 percent or more interest.
- Whether the person (individual or corporation) with an ownership or control interest in the disclosing entity (or fiscal agent or managed care entity) is related to another person with ownership or control interest in the disclosing entity as a spouse, parent, child, or sibling; or whether the person (individual or corporation) with an ownership or control interest in any subcontractor in which the disclosing entity (or fiscal agent or managed care entity) has a 5 percent or more interest is related to another person with ownership or control interest in the disclosing entity as a spouse, parent, child, or sibling.
- The name of any other disclosing entity (or fiscal agent or managed care entity) in which an owner of the disclosing entity (or fiscal agent or managed care entity) has an ownership or control interest.
- The name, address, date of birth, and Social Security Number of any managing employee of the disclosing entity (or fiscal agent or managed care entity).

§ 455.105 – HHSC must enter into an agreement with each provider under which the provider agrees to furnish to it the following information related to business transactions within 35 days of request:

- The ownership of any subcontractor with whom the provider has had business transactions totaling more than \$25,000 during the 12-month period ending on the date of the request; and
- Any significant business transactions between the provider and any wholly owned supplier, or between the provider and any subcontractor, during the 5-year period ending on the date of the request.

§ 455.106 – Before HHSC enters into or renews a provider agreement, or at any time upon written request by HHSC, the provider must disclose to HHSC the identity of any person who:

- Has ownership or control interest in the provider, or is an agent or managing employee of the provider; and
- Has been convicted of a criminal offense related to that person's involvement in any program under Medicare, Medicaid, or the title XX services program since the inception of those programs.

§ 455.410 – HHSC must require all ordering or referring physicians or other professionals providing services under the State plan or under a waiver of the plan to be enrolled as participating providers.

§ 455.412 – HHSC must:

- Have a method for verifying that any provider purporting to be licensed in accordance with the laws of any State is licensed by such State.
- Confirm that the provider's license has not expired and that there are no current limitations on the provider's license.

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§ 455.414 – HHSC must revalidate the enrollment of all providers regardless of provider type at least every five years.

§ 455.432 – HHSC must:

- Conduct pre-enrollment and post-enrollment site visits of providers who are designated as “moderate” or “high” categorical risks to the Medicaid program.
- Require any enrolled provider to permit CMS, its agents, its designated contractors, or HHSC to conduct unannounced on-site inspections of any and all provider locations.

§ 455.434 – HHSC must:

- Require providers to consent to criminal background checks including fingerprinting when required to do so under State law or by the level of screening based on risk of fraud, waste or abuse as determined for that category of provider.
- Establish categorical risk levels for providers and provider categories who pose an increased financial risk of fraud, waste or abuse to the Medicaid program.
  - Upon HHSC determining that a provider, or a person with a 5 percent or more direct or indirect ownership interest in the provider, meets HHSC's criteria hereunder for criminal background checks as a “high” risk to the Medicaid program, HHSC will require that each such provider or person submit fingerprints, in a form and manner to be determined by HHSC, within 30 days upon request from CMS or HHSC.

§ 455.436 – HHSC must confirm the identity and determine the exclusion status of providers and any person with an ownership or control interest or who is an agent or managing employee of the provider through routine checks of Federal databases. Upon enrollment and reenrollment, HHSC must check the Social Security Administration's Death Master File (SSADMF), the National Plan and Provider Enumeration System (NPPES), the List of Excluded Individuals/Entities (LEIE), the Excluded Parties List System (EPLS), and any such other databases as the Secretary may prescribe. During the period the provider is enrolled, HHSC must check the LEIE and EPLS no less frequently than monthly.

§ 455.434 – HHSC must screen all initial applications, including applications for a new practice location, and any applications received in response to a re-enrollment or revalidation of enrollment request based on a categorical risk level of “limited,” “moderate,” or “high.” If a provider could fit within more than one risk level described in this section, the highest level of screening is applicable.

**Condition:** Various departments within and contractors of HHSC are responsible for ensuring medical providers are properly licensed, screened, and enrolled in the Medicaid Program including Contract Administration and Provider Monitoring (CAPM), Access and Eligibility Services (AES), Procurement and Contracting Services, and the Texas Medicaid and Healthcare Partnership.

Audit procedures included a review of 60 providers for CHIP, which resulted in one exception for the following:

- A copy of the completed application was not included in the file.
- Enrollment of the provider was not completed within the last 5 years.
- Verification of the provider's license was not included in the file.
- Required information on ownership and control was not disclosed.
- Supporting documentation was not included in the file indicating the SSADMF database was checked at the time of the most recent enrollment.
- Supporting documentation was not included in the file indicating the NPPES database was checked at the time of the most recent enrollment.
- Supporting documentation was not included in the file indicating the LEIE database was checked at the time of the most recent enrollment.
- Supporting documentation was not included in the file indicating the EPLS database was checked at the time of the most recent enrollment.
- Supporting documentation was not included in the file indicating the provider was categorized during screening as limited, moderate, or high risk.
- A copy of the provider agreement was not included in the files.

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- Supporting documentation was not included indicating a pre- or post-enrollment site visit was conducted as required for providers designated as moderate or high risk.
- Supporting documentation was not included indicating the provider disclosed the identity of any person who had been convicted of a criminal offense related to that person's involvement in any program under Medicare, Medicaid, or the Title XX services program since the inception of those programs.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** HHSC does not have adequate procedures in place to ensure required documentation is obtained and maintained to comply with federal provider eligibility requirements.

**Effect:** Failure to obtain and maintain adequate documentation during the provider screening and enrollment process may result in otherwise ineligible or fraudulent providers receiving CHIP funds.

**Repeat Finding:** No

**Recommendation:** HHSC should implement controls to ensure:

- Documentation is maintained for at least the length of the providers' current enrollment period or three years, whichever is greater in accordance with 2 CFR 200.334.
- Provider licenses are verified during enrollment.
- Providers are re-enrolled at least once every five years.
- Provider agreements are obtained, and the proper disclosures are made.
- Providers are categorized according to risk level and pre- and post-enrollment site visits are conducted as required for those deemed moderate or high risk.
- Relevant federal databases are checked during initial enrollment and at least monthly for all providers currently enrolled in CHIP.

**Views of responsible officials:** HHSC concurs with the finding.

**Corrective action plan:** In December 2021, the Texas Health and Human Services Commission (HHSC) implemented the Texas Medicaid & Healthcare Partnership (TMHP) Provider Enrollment Management System (PEMS), an automated system that is the single tool for provider enrollment, re-enrollment, revalidation, and maintenance requests (maintaining and updating provider enrollment record information).

Children's Health Insurance Program (CHIP) provider enrollment, revalidation, and re-enrollment documentation, including risk-based screenings, are tracked in PEMS. Additionally, the relevant federal databases are checked at least monthly for all providers currently enrolled in CHIP.

Of the CHIP providers requested during the fiscal year 2023 Statewide Single Audit, 59 of 60 samples had been enrolled or revalidated through PEMS and the auditor received all requested documentation. The listed exceptions only apply to one CHIP provider. The provider enrolled with CHIP before the implementation of PEMS.

HHSC operated under the public health emergency (PHE) between March 30, 2020, and May 11, 2023. In response to the public health emergency (PHE), the Centers for Medicare and Medicaid Services waived exclusion check requirements for provider reenrollments and revalidations. HHSC is in the process of revalidating providers through PEMS; however, as a result of the PHE end date and provider revalidation requirements, the projected completion date for the required revalidation of all CHIP providers is January 2027.

HHSC continues efforts to enroll CHIP providers through PEMS and expects to eliminate errors related to these documents once all CHIP providers have revalidated.

**Implementation dates:** December 2021, PEMS implementation  
January 2027, provider enrollment and revalidation completed

**Responsible persons:** Jordan Nichols, Deputy Associate Commissioner, Medicaid and CHIP Services Operations Management

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**2023-016      Period of Performance**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Block Grants for Community Mental Health Services  
ALN: 93.958  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 1B09SM087345, 6B09SM087345, 1B09SM087322-01  
October 1, 2022 – September 30, 2024, October 17, 2022 – October 16, 2024  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 2 CFR 200.403(h) cost must be incurred during the approved budget period. The Federal awarding agency is authorized, at its discretion, to waive prior written approvals to carry forward unobligated balances to subsequent budget periods pursuant to § 200.308(e)(3).

**Condition:** For projects with period of performance beginning dates during the fiscal year, audit procedures included testing transactions posted to the general ledger during the first month of the award. We noted the following instances of noncompliance:

- For the two sampled transactions, totaling \$56,997, one of the expenditures, totaling \$31,254, was related to costs incurred prior to the period of performance begin date.

**Questioned costs:** \$31,254.

**Context:** See “Condition.”

**Cause:** Current controls are not at the correct precision level to detect costs charged outside of the period of performance.

**Effect:** Ineffective internal controls may result in questioned costs and noncompliance with the terms of the grant.

**Repeat finding:** No

**Recommendation:** HHSC should enhance and/or modify existing controls to ensure that costs charged to a project have service dates within the period of performance stated in the federal award.

**Views of responsible officials:** HHSC concurs with the finding.

**Corrective action plan:** HHSC completed the correction of the rate prior to year-end close on August 25, 2023. General Ledger Cost Allocation Team will work with CFO Operations Support to develop a query to identify journal transactions that post in the CAPPs Financials general ledger module before the project start date. This query will be run monthly and any exceptions will be corrected. An additional review of the new fiscal year payroll projects will be performed by both Budget and the General Ledger Chartfield teams as part of annual fiscal year close coordination.



**Implementation date:** August 31, 2024

**Responsible person:** Heather Nevill, Director, Fund Management

**2023-017 Special Tests and Provisions – ADP Risk Analysis and System Security Review – Information Technology – Lack of Risk Assessments**

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

Federal Program Title: Medicaid Cluster

CFDA Number: 93.775, 93.777, 93.778

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Number and Period: 2205TX5ADM, 2205TX5MAP, 2205TXIMPL; 2305TX5ADM, 2305TX5MAP, 2305TXIMPL  
October 1, 2021 – September 30, 2022, October 1, 2022 – September 30, 2023

Statistically Valid Sample: No, and not intended to be a statistically valid sample

Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that it is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. These internal controls should be in compliance with guidance in the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

State agencies must establish and maintain a program for conducting periodic risk analyses to ensure that appropriate, cost-effective safeguards are incorporated into new and existing systems. State agencies must perform risk analyses whenever significant system changes occur. State agencies shall review the ADP system security installations involved in the administration of Health and Human Services (HHS) programs on a biennial basis. At a minimum, the reviews shall include an evaluation of physical and data security operating procedures and personnel practices. The State agency shall maintain reports on its biennial ADP system security reviews, together with pertinent supporting documentation, for HHS on-site reviews (45 CFR section 95.621).

**Condition:** HHSC has a total of 62 in-house and third-party systems that are used in the administration of Medicaid, which are required to be reviewed each biennial period. During the fiscal year 2022-2023 biennial, only five risk assessments were executed based on internal methodology or third-party assessments. HHSC did not perform risk assessments over the remaining 57 systems during the two-year period.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** HHSC is not adhering to its’ current policies and procedures regarding completion of the biennial ADP system security reviews.

**Effect:** Failure to perform risk analyses increases the risk that safeguards will not be in place over physical and data security.

**Repeat finding:** No

**Recommendation:** HHSC should ensure all systems are reviewed in a two-year period. HHSC should also implement oversight controls to ensure progress toward the plan is executed during the two-year period, including resolution of remediation items.

**Views of responsible officials:** HHSC concurs with the finding.

**Corrective action plan:** To ensure compliance is being met with Risk Assessments, the Chief Information Security Officer (CISO) will implement regular compliance reviews, at the beginning of each quarter with Program Director level leadership. Any non-compliance will be addressed with the Program area by regularly sharing email reminders for reporting, training, and assistance from security.

The reports will begin to be shared on July 31, 2024.

Application Services, in collaboration with the CISO and the Information Technology (IT) Business Operations' Policy, Planning, and Performance team, will establish and publish a process for the successful completion of Risk Assessments, including roles and responsibilities, processes, and procedures to ensure timely completion and ongoing compliance.

The target implementation date for this document is January 15, 2025.

**Implementation date:** January 15, 2025

**Responsible persons:** Leatha Marr, Director, IT Applications Services, and Vikram Muralidharan, Chief Information Security Officer

**2023-018 Special Tests and Provisions – Provider Eligibility – Lack of Documentation**

Federal Agency:	U.S. Department of Health and Human Services
Federal Program Title:	Medicaid Cluster
ALN:	93.775, 93.777, 93.778
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	<u>Medicaid Cluster</u> 2205TX5ADM, 2205TX5MAP, 2205TXIMPL; 2305TX5ADM, 2305TX5MAP, 2305TXIMPL October 1, 2021 – September 30, 2022, October 1, 2022 – September 30, 2023
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Material Weakness in Internal Control over Compliance and Material Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303, a non-Federal entity must: Establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs. Per 2 CFR 200.334, financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities.

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In order to comply with federal provider eligibility requirements, HHSC must adhere to various subsections of 42 CFR Section 455 including but not limited to:

§ 455.104 – HHSC must require that disclosing entities, fiscal agents, and managed care entities provide the following disclosures:

- The name and address of any person (individual or corporation) with an ownership or control interest in the disclosing entity, fiscal agent, or managed care entity. The address for corporate entities must include as applicable primary business address, every business location, and P.O. Box address.
- Date of birth and Social Security Number (in the case of an individual)
- Other tax identification number (in the case of a corporation) with an ownership or control interest in the disclosing entity (or fiscal agent or managed care entity) or in any subcontractor in which the disclosing entity (or fiscal agent or managed care entity) has a 5 percent or more interest.
- Whether the person (individual or corporation) with an ownership or control interest in the disclosing entity (or fiscal agent or managed care entity) is related to another person with ownership or control interest in the disclosing entity as a spouse, parent, child, or sibling; or whether the person (individual or corporation) with an ownership or control interest in any subcontractor in which the disclosing entity (or fiscal agent or managed care entity) has a 5 percent or more interest is related to another person with ownership or control interest in the disclosing entity as a spouse, parent, child, or sibling.
- The name of any other disclosing entity (or fiscal agent or managed care entity) in which an owner of the disclosing entity (or fiscal agent or managed care entity) has an ownership or control interest.
- The name, address, date of birth, and Social Security Number of any managing employee of the disclosing entity (or fiscal agent or managed care entity).

§ 455.105 – HHSC must enter into an agreement with each provider under which the provider agrees to furnish to it the following information related to business transactions within 35 days of request:

- The ownership of any subcontractor with whom the provider has had business transactions totaling more than \$25,000 during the 12-month period ending on the date of the request; and
- Any significant business transactions between the provider and any wholly owned supplier, or between the provider and any subcontractor, during the 5-year period ending on the date of the request.

§ 455.106 – Before HHSC enters into or renews a provider agreement, or at any time upon written request by HHSC, the provider must disclose to HHSC the identity of any person who:

- Has ownership or control interest in the provider, or is an agent or managing employee of the provider; and
- Has been convicted of a criminal offense related to that person's involvement in any program under Medicare, Medicaid, or the title XX services program since the inception of those programs.

§ 455.410 – HHSC must require all ordering or referring physicians or other professionals providing services under the State plan or under a waiver of the plan to be enrolled as participating providers.

§ 455.412 – HHSC must:

- Have a method for verifying that any provider purporting to be licensed in accordance with the laws of any State is licensed by such State.
- Confirm that the provider's license has not expired and that there are no current limitations on the provider's license.

§ 455.414 – HHSC must revalidate the enrollment of all providers regardless of provider type at least every five years.

§ 455.432 – HHSC must:

- Conduct pre-enrollment and post-enrollment site visits of providers who are designated as “moderate” or “high” categorical risks to the Medicaid program.
- Require any enrolled provider to permit CMS, its agents, its designated contractors, or HHSC to conduct unannounced on-site inspections of any and all provider locations.

§ 455.434 – HHSC must:

- Require providers to consent to criminal background checks including fingerprinting when required to do so under State law or by the level of screening based on risk of fraud, waste or abuse as determined for that category of provider.
- Establish categorical risk levels for providers and provider categories who pose an increased financial risk of fraud, waste or abuse to the Medicaid program.
  - Upon HHSC determining that a provider, or a person with a 5 percent or more direct or indirect ownership interest in the provider, meets HHSC's criteria hereunder for criminal background checks as a "high" risk to the Medicaid program, HHSC will require that each such provider or person submit fingerprints, in a form and manner to be determined by HHSC, within 30 days upon request from CMS or HHSC.

§ 455.436 – HHSC must confirm the identity and determine the exclusion status of providers and any person with an ownership or control interest or who is an agent or managing employee of the provider through routine checks of Federal databases. Upon enrollment and reenrollment, HHSC must check the Social Security Administration's Death Master File (SSADMF), the National Plan and Provider Enumeration System (NPPES), the List of Excluded Individuals/Entities (LEIE), the Excluded Parties List System (EPLS), and any such other databases as the Secretary may prescribe. During the period the provider is enrolled, HHSC must check the LEIE and EPLS no less frequently than monthly.

§ 455.434 – HHSC must screen all initial applications, including applications for a new practice location, and any applications received in response to a re-enrollment or revalidation of enrollment request based on a categorical risk level of "limited," "moderate," or "high." If a provider could fit within more than one risk level described in this section, the highest level of screening is applicable.

**Condition:** Various departments within and contractors of HHSC are responsible for ensuring medical providers are properly licensed, screened, and enrolled in the Medicaid Program including Contract Administration and Provider Monitoring (CAPM), Access and Eligibility Services (AES), Procurement and Contracting Services, and the Texas Medicaid and Healthcare Partnership.

Audit procedures included a review of 60 providers each for Medicaid, which resulted in the following (sampled exceptions noted in parentheses):

- A copy of the completed application was not included in the file. (9 providers)
- Enrollment of the provider was not completed within the last 5 years. (7 providers)
- Verification of the provider's license was not included in the file. (7 providers)
- Required information on ownership and control was not disclosed. (11 providers)
- Supporting documentation was not included in the file indicating the provider consented to a criminal background check. (9 providers)
- Supporting documentation was not included in the file indicating the SSADMF database was checked at the time of the most recent enrollment. (12 providers)
- Supporting documentation was not included in the file indicating the NPPES database was checked at the time of the most recent enrollment. (12 providers)
- Supporting documentation was not included in the file indicating the LEIE database was checked at the time of the most recent enrollment. (12 providers)
- Supporting documentation was not included in the file indicating the EPLS database was checked at the time of the most recent enrollment. (12 providers)
- Supporting documentation was not included in the file indicating the provider was categorized during screening as limited, moderate, or high risk. (13 providers)
- A copy of the provider agreement was not included in the files. (13 providers)
- Supporting documentation was not included indicating a pre- or post-enrollment site visit was conducted as required for providers designated as moderate or high risk. (13 providers)
- Supporting documentation was not included indicating the provider disclosed the identity of any person who had been convicted of a criminal offense related to that person's involvement in any program under Medicare, Medicaid, or the Title XX services program since the inception of those programs. (9 providers)

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** HHSC does not have adequate procedures in place to ensure required documentation is obtained and maintained to comply with federal provider eligibility requirements.

**Effect:** Failure to obtain and maintain adequate documentation during the provider screening and enrollment process may result in otherwise ineligible or fraudulent providers receiving Medicaid funds.

**Repeat finding:** 2022-014, 2021-008

**Recommendation:** HHSC should implement controls to ensure:

- Documentation is maintained for at least the length of the providers' current enrollment period or three years, whichever is greater in accordance with 2 CFR 200.334.
- Provider licenses are verified during enrollment.
- Providers are re-enrolled at least once every five years.
- Provider agreements are obtained, and the proper disclosures are made.
- Providers are categorized according to risk level and pre- and post-enrollment site visits are conducted as required for those deemed moderate or high risk.
- Relevant federal databases are checked during initial enrollment and at least monthly for all providers currently enrolled in Medicaid.

**Views of responsible officials:** HHSC concurs with this repeat finding.

**Corrective action plan:** In December 2021, HHSC implemented the Texas Medicaid & Healthcare Partnership (TMHP) Provider Enrollment Management System (PEMS), an automated system that is the single tool for provider enrollment, re-enrollment, revalidation, and maintenance requests (maintaining and updating provider enrollment record information).

Medicaid provider enrollment, revalidation, and re-enrollment documentation, including risk-based screenings, are tracked in PEMS. Additionally, the relevant federal databases are checked at least monthly for all providers currently enrolled in Medicaid.

Of the Medicaid providers requested during the fiscal year 2023 Statewide Single Audit, 47 of 60 samples had been enrolled or revalidated through PEMS and the auditor received all requested documentation. The listed exceptions only apply to Medicaid long-term care (LTC) providers whose enrollment and/or revalidation have not yet been processed through PEMS. The LTC enrollment and revalidation process mirrors the sampled acute care providers which were found to be 100 percent compliant during this review, further supporting that the process is working.

HHSC operated under the public health emergency (PHE) between March 30, 2020, and May 11, 2023. In response to the PHE, the Centers for Medicare and Medicaid Services waived exclusion check requirements for provider reenrollments and revalidations. HHSC is in the process of revalidating providers through PEMS; however, as a result of the PHE end date and provider revalidation requirements, the projected completion date for the required revalidation of all LTC providers is January 2027.

HHSC continues efforts to enroll LTC providers through PEMS and expects to eliminate errors related to these documents once all LTC providers have revalidated.

**Implementation dates:** December 2021, PEMS implementation  
January 2027, LTC provider enrollment and revalidation completed

**Responsible persons:** Jordan Nichols, Deputy Associate Commissioner, Medicaid and CHIP Services  
Operations Management

Office of the Governor

**2023-019      Activities Allowed and Unallowed, Allowable Costs/Cost Principles, Earmarking, Procurement, Suspension and Debarment, Reporting – Information Technology – Change Management**

Federal Agency: U.S. Department of the Treasury  
Federal Program Title: Coronavirus State and Local Fiscal Recovery Funds  
ALN: 21.027  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: SLT – 8809: Project Name: CACT Section 3: Children’s Advocacy; OOG TTIR Section 2; OOG Section 24: Trusted Programs within the Office of the Governor November 8, 2021 – December 31, 2026  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** System changes that were applied to the production Texas Travel Industry Recovery Grant Program (TTIR) environment were not documented in accordance with appropriate change management procedures. We were unable to verify that changes were requested, approved, and segregation of duties existed within the process for five of the five samples selected for testing.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** OOG currently utilizes emails and Microsoft Teams messages to transmit information during the change management process request and approval process. However, documentation from these methods was not retained.

**Effect:** Failure to formally document system changes could result in undocumented or unauthorized changes to the application.

**Repeat finding:** No

**Recommendation:** We recommend formally documenting and retaining the request and approval of all changes related to the TTIR application.

**Views of responsible officials:** The Office of the Governor (OOG) management agrees with the finding that the documented evidence of Change Management execution is insufficient. While the change management procedure is in practice cohesive and in continued use, the documentation of such and evidence of the repeatability thereof, is insufficient for the Texas Travel Industry Recovery Grant Program (TTIR) Portal.

**Corrective action plan:** The OOG updated and documented the Change Management Procedures for Portal systems for all Portals subsequent to TTIR. The OOG began using Super Clio (the internally developed Change Management tracking system) for new projects and Portals, subsequent to TTIR, in accordance with the new Change Management Procedure. Please see attached Change Management Procedure for OOG Information Services Division Portal systems. TTIR is a portal system that was created for a limited purpose and will decommission in the summer of 2024. The OOG will include the TTIR decommissioning project under the Change Management Procedure and mandate use of Super Clio. OOG Management does not anticipate further changes will be done to TTIR code, hotfixes applied, or content changes will be made. Any exceptions to this will be documented, approved, and signed by Management and put in the TTIR Program file for future evidence.

**Implementation date:** Full implementation March 1, 2024

**Responsible persons:** Suzanne Johnson, Director of Administration, and Lars Hjaltman, Director of Information Services Division

**2023-020      Activities Allowed and Unallowed, Allowable Costs/Cost Principles, Earmarking, Procurement, Suspension and Debarment, Reporting – Information Technology – Logical Access**

Federal Agency:                      U.S. Department of the Treasury  
Federal Program Title:              Coronavirus State and Local Fiscal Recovery Funds  
ALN:                                      21.027  
Pass-Through Agency:              N/A  
Pass-Through Number(s):          N/A  
Award Number and Period:          SLT – 8809: Project Name: CACT Section 3: Children’s Advocacy; OOG TTIR Section 2; OOG Section 24: Trusted Programs within the Office of the Governor  
November 8, 2021 – December 31, 2026  
Statistically Valid Sample:          No, and not intended to be a statistically valid sample  
Type of Finding:                      Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** OOG did not perform a documented periodic access review of users for the eGrants application, which would include a review of privileged users’ access during the fiscal year.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Management’s timeline to complete the user access review was delayed.

**Effect:** Failure to perform user access reviews in a timely manner could result in undetected inappropriate access or inappropriate changes to the application.

**Repeat finding:** No

**Recommendation:** We recommend that OOG enforce current policies and procedures in relation to eGrants to complete timely user access reviews and document the results. The user access review should include a review of all privileged accounts on a periodic basis to verify that all active accounts are supported by a business purpose.

**Views of responsible officials:** The Office of the Governor (OOG) management agrees with the finding that the OOG did not perform a documented periodic access review of users for the eGrants application, which would include a review of privileged users' access during the fiscal year.

**Corrective action plan:** The Office of the Governor, Public Safety Office (PSO) has Policy 8.60 User Accounts that includes the periodic review of internal and external users in eGrants every six (6) months. This eGrants User Account Review is the responsibility of the PSO eGrants Help Desk. In November 2022, the lead System Support Specialist for the PSO retired from state service with over 20 years of service to the OOG. Due to her knowledge of the eGrants system, she was assigned the responsibility of completing the eGrants User Access Review; and, prior to her departure she completed a review that covered the January – June 2022 review period. After her departure, the eGrants User Access Review responsibility was assigned to the eGrants Help Desk but was not placed on the Master Tasklist used by the Desk to track compliance and reporting deadlines. This led to the July – December 2022 User Access Review not being completed.

To ensure the eGrants User Access Review is completed in a timely manner and in accordance with our internal policy, this task has been added to the PSO Master Tasklist with a due date of July 31 for the January – June review period and January 31 for the July – December review period. In December 2023, the eGrants Help Desk completed the January 2023 – June 2023 user account review; the July 2023 – December 2023 review was completed on February 1, 2024.

In December 2023 the PSO's Grants Administration Director trained two PSO Help Desk staff on the User Account Review processes to mitigate issues with staff vacancies. This task will be monitored by the PSO's Grants Administration Director.

**Implementation date:** December 18, 2023

**Responsible persons:** Angie Martin, Public Safety Office Grants Administration Director, and Public Safety Office eGrants Help Desk Staff

**2023-021 Reporting**

Federal Agency:	U.S. Department of the Treasury
Federal Program Title:	Coronavirus State and Local Fiscal Recovery Funds
ALN:	21.027
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	SLT – 8809: Project Name: CACT Section 3: Children's Advocacy; OOG TTIR Section 2; OOG Section 24: Trusted Programs within the Office of the Governor November 8, 2021 – December 31, 2026
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance



**Criteria or specific requirement:** Per 2 CFR section 200.303(a), the a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) Compliance and Reporting Guidance Version 5.0, for purposes of reporting in the SLFRF portal, an obligation is an order placed for property and services, contracts and subawards made, and similar transactions that require payment.

**Condition:** OOG is the prime recipient of SLFRF funds for the State of Texas. Per Senate Bill 8, funds are passed through to other state agencies to expend on programs established by the Senate Bill. On a quarterly basis, OOG receives ‘Agency Reconcilers’ from each state agency with reported amounts for each of their respective programs per Senate Bill 8 in order to prepare the state-wide Project and Expenditure Report.

Audit procedures included testing of the December 31, 2022 and March 31, 2023 Project and Expenditure Reports, which combined Agency Reconcilers for 33 programs and 41 programs, respectively. We compared the amounts reported on the Project and Expenditure Reports as submitted to Treasury to the amounts noted on the ‘Agency Reconcilers’ submitted by the pass-through state agencies noting the following variances by key line item:

December 31, 2022 Project and Expenditure Report

- OOG was unable to provide the Agency Reconciler for five programs. As such, we were unable to validate all key line items reported for those agencies.
- Current period obligations – Amounts reported in the Project and Expenditure Report did not agree to the Agency Reconcilers for nine programs, resulting in a variance of (\$61,450,208).
- Cumulative obligations – Amounts reported in the Project and Expenditure Report did not agree to the Agency Reconcilers for 12 programs, resulting in a variance of \$333,636,497.
- Current period expenditures – Amounts reported in the Project and Expenditure Report did not agree to the Agency Reconcilers for five programs, resulting in a variance of (\$85,590,747)
- Cumulative expenditures - Amounts reported in the Project and Expenditure Report did not agree to the Agency Reconcilers for one program, resulting in a variance of (\$74,511).

March 31, 2023 Project and Expenditure Report

- Current period obligations – Amounts reported in the Project and Expenditure Report did not agree to the Agency Reconcilers for 15 programs, resulting in a variance of (\$115,194,311).
- Cumulative obligations – Amounts reported in the Project and Expenditure Report did not agree to the Agency Reconcilers for 22 programs, resulting in a variance of \$572,738,964.
- Current period expenditures – Amounts reported in the Project and Expenditure Report did not agree to the Agency Reconcilers for eight programs, resulting in a variance of (\$20,661,270).
- Cumulative expenditures - Amounts reported in the Project and Expenditure Report did not agree to the Agency Reconcilers for one program, resulting in a variance of (\$32,479).

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** Variances related to cumulative obligations were due to OOG reporting budgeted amounts rather than obligated amounts as defined by the SLFRF Compliance and Reporting Guidance Version 5.0. The remaining variances were due to discrepancies between the Agency Reconcilers and amounts reported in OOG's eGrants system. OOG reported amounts reported in its eGrants system rather than the amounts reported by the state agencies.

**Effect:** Improperly designed internal controls over reporting may result in a misstatement of amounts reported to the federal government.

**Repeat finding:** No

**Recommendation:** We recommend management enhance its internal controls to ensure obligations reported on federal reports meet the definition of an obligation per SLFRF Compliance and Reporting Guidance Version 5.0 and that amounts reported by the state agencies reconcile to the amounts reported in eGrants and the Project and Expenditures Reports. Management should reconcile discrepancies between eGrants and the amounts reported by the state agencies and obtain revised Agency Reconcilers, if appropriate.

**Views of responsible officials:** The Office of the Governor (OOG) management agrees with the finding that the variances related to cumulative obligations are due to OOG reporting budgeted amounts rather than obligated amounts as defined by the SLFRF Compliance and Reporting Guidance Version 5.0. The remaining variances are due to discrepancies between the Agency Reconcilers and amounts reported in OOG's eGrants system. When variances occurred, it was typically the result of data entry errors within the Agency Reconcilers. In these cases, the OOG deferred to the amounts reported in its eGrants system rather than the amounts reported by the state agencies in the Agency Reconcilers.

**Corrective action plan:** The OOG is creating materials for Grantees to clearly define and standardize terms in accordance with SLFRF Compliance and Reporting Guidance Version 5.0. Additionally, the OOG is updating internal processes to enforce Agency reporting of FSRs and Reconcilers on a monthly basis for all active grants. The OOG will ensure accuracy of Agency submissions by reconciling data between the eGrants Financial Status Reports (FSRs) and the Reconcilers. Should a variance exist, the OOG will document any changes made, and the reason therefore, with concurrence from the Agency.

The OOG will update the reporting processes and institute new internal controls. For each reporting period, the ARPA Reporting Administrator will take the quarterly data provided for each grant and reconcile that information with the eGrants FSR data. The Public Safety Office (PSO) Grants Administration Director will verify the data. The PSO Executive Director will review and Administration Director will approve the reporting information prior to submission in to the ARPA Portal. Prior to final submission, the data will receive a quality assurance check.

**Implementation date:** Full implementation by April 1, 2024

**Responsible persons:** Suzanne Johnson, Director of Administration and Aimee Snoddy, Executive Director Public Safety Office

Texas Department of Agriculture

**2023-022 Reporting – PR28 Financial Summary Report**

Federal Agency: U.S. Department of Housing and Urban Development  
Federal Program Title: Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii  
ALN: 14.228  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: B-22-DC-48-004  
September 1, 2022 – September 1, 2029  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per U.S. Department of Housing and Urban Development (HUD) notice CPD-21-11, when generating the PR28 PER Financial Summary in IDIS, states have the ability to enter various adjustment parameters to data summarized from within IDIS. These adjustments are specific to each individual PR28 PER Financial Summary and are displayed in the report output. For any PR28 PER Financial Summary where the grantee made adjustments, the grantee must attach an explanation to the report.

**Condition:** Texas Department of Agriculture (TDA) is required to submit the PR28 Financial Summary report and record any necessary adjustments to the financial report. During our testing, we noted TDA did not make the necessary adjustments to match supporting documentation from TDA accounting systems. The following adjustments were not reported as follows:

- Line B13: Adjustment to compute total set aside for State Administration - \$421,994
- Line B21: Adjustment to compute total redistributed – (\$2,630,787)
- Line B24: Adjustment to compute total not yet distributed - \$2,181,312
- Line D47: Adjustments to compute total subject to PS cap – (\$5,756)
- Line D56: Adjustments to compute total subject to P/A cap – (\$5,756)

**Questioned costs:** None.

**Context:** See "Condition"

**Cause:** While management maintained supporting documentation, they failed to make the appropriate adjustments to PR28 Financial Summary Report.

**Effect:** Failure to report accurate data on the PR28 Financial Summary report could compromise HUD's ability to monitor CDBG expenditures and compliance with statutory requirements.

**Repeat finding:** No

**Recommendation:** TDA should enhance internal controls surrounding reporting to ensure accurate data is being outputted in accordance with the requirements of the respective report.

**Views of responsible officials:** TDA agrees with the finding. TDA acknowledges that the appropriate adjustments are not reflected in the PR-28 report originally submitted for Program Year 2022.

**Corrective action plan:** TDA has completed the noted adjustments and submitted a corrected PR-28 for Program Year 2022 to HUD.

**Implementation date:** February 1, 2024

**Responsible person:** Suzanne Barnard, Director for CDBG Programs

**2023-023      Reporting – FFATA**

Federal Agency:                    U.S. Department of Agriculture  
   U.S. Department of Housing and Urban Development

Federal Program Title:            Child Nutrition Cluster (CNC)  
   Community Development Block Grants/State's Program and Non-Entitlement  
   Grants in Hawaii (CDBG)

ALN:                                    10.553, 10.555, 10.556, 10.559, 10.582  
   14.228

Pass-Through Agency:            N/A

Pass-Through Number(s):        N/A

Award Number and Period:        CNC  
   236TX332N1099, 236TX332N1199, 236TX375L1603  
   October 1, 2022 – September 30, 2023

CDBG  
   B-21-DC-48-0001, B-22-DC-48-0001  
   September 1, 2021 – September 1, 2028, September 1, 2021 – September 1,  
   2028, September 1, 2022 – September 1, 2029

Statistically Valid Sample:        No, and not intended to be a statistically valid sample

Type of Finding:                    Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework," issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Under the requirements of the Federal Funding Accountability and Transparency Act (FFATA) (Pub. L. No. 109-282), as amended by Section 6202 of Public Law 110-252, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) no later than the last day of the month following the month in which the subaward/subaward amendment obligation was made or the subcontract award/subcontract modification was made.

**TEXAS DEPARTMENT OF AGRICULTURE**

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**Condition:** Texas Department of Agriculture (TDA) is responsible for submitting all required subawards in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).

During our testing, we noted the following compliance exceptions:

Child Nutrition Cluster- Fresh Fruit and Vegetable Program (ALN 10.582)

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
68	0	68	68	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$12,631,006	\$0	\$11,370,377	\$1,260,629	\$0

Child Nutrition Cluster- National School Lunch Program (ALN 10.555)

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
1922	1922	0	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$3,148,115,017	\$3,148,115,017	\$0	\$0	\$0

Community Development Block Grant (ALN 14.228)

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
24	0	24	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$9,574,682	\$0	\$9,574,682	\$0	\$0

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** As related to ALN 10.582 and 10.555, TDA reports expenditures at the end of the subaward period rather than reporting subawards over \$30,000 by the last day of the month following the month in which the subaward/subaward amendment obligation was made or the subcontract award/subcontract modification was made. This was due to the nature of the subaward agreements, where subaward amounts are not specified in the agreement and subrecipients are reimbursed based on actual expenditures incurred each month. As related to subawards not reported for ALN 10.555, TDA did not attempt to report subawards during the fiscal year due to significant technical difficulties encountered uploading subaward data into the FSRS in previous periods. As related to 14.228, reports were submitted late due to management oversight.

**Effect:** Failure to report all subawards \$30,000 or greater in FSRS will result in noncompliance with terms of the federal grant guidelines.

**Repeat Finding:** No

**Recommendation:** TDA should revise its current policies and procedures to ensure all subaward/ subaward amendment obligations over \$30,000 are identified and submitted in FSRS by the last day of the month following the month in which the subaward/ subaward amendment obligation was made or the subcontract award/subcontract modification was made. Additionally, TDA should attempt to submit subaward information as required. If unsuccessful due to technical matters related to FSRS, TDA should retain documentation of the resolution efforts and submit subaward information immediately after the matter has been resolved.

**Views of responsible officials:**

CNC – TDA FND agrees with the CLA’s recommendation.

CDBG – TDA agrees with the finding. TDA acknowledges the FFATA reports were not submitted timely.

**Corrective action plan:**

CNC – Food and Nutrition Department revised the internal Federal Funding Accountability and Transparency Act (FFATA) reporting procedures to ensure that all subaward/subaward amendment obligations over \$30,000 are identified and submitted in Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) by the last day of the month following the month in which the subaward/subaward amendment obligation was made or the subcontract award/subcontract modification was made.

TDA FND provided correspondence emails and incident reports documentation with screenshots for the FSRS technical issues to CLA:

- CNC\_NSLP grant: TDA FND informed CLA auditors that agency has been experiencing significant technical difficulties uploading the FFATA data into FSRS. During these attempts, the system shows the following error message: "Sub-awardee Awardee Address - Congressional District could not be validated/matched from the provided address and zip+4." Unfortunately, this occurred on numerous uploads (300-400) every time an attempt was made. As a disclaimer, a single error will prevent an entire report from being uploaded into the system. TDA FND staff has contacted the FSRS helpdesk many times to no avail, resulting in reports not being uploaded and causing TDA FND to be behind on the FFATA reporting.
- FFVP grant: TDA allocates FFVP funds to CEs during two periods of operation. If CEs do not spend the funds, then TDA must either (1) reallocate or (2) let the funds lapse and return to USDA. Considering the nature of the grant allocation and USDA requirements of maximizing grant spending to benefit schools during this process, it might cause a discrepancy between what was reported on the FFATA report and what was adjusted after the fact.

As of today, the system error continues to occur with TDA FND staff having little to no control over it. TDA would like to emphasize that the help desk process with FSRS is not expedient and would cause the loss of employee productivity if the burden to remedy the systems issues (beyond recording unsuccessful attempts) was delegated to the state.

TDA FND staff will continue to prepare the reports and attempt to submit them as required. TDA FND Staff will document instances where the upload is unsuccessful.

CDBG – TDA will ensure that all FFATA reports are submitted timely.

For CDBG, program staff has implemented procedures to ensure that FFATA reports are prepared, reviewed by the Director of CDBG Programs, and submitted on a monthly basis.

**Implementation dates:** CDBG: January 2024

CNC: March 1, 2024

**Responsible persons:** CDBG: Suzanne Barnard, Director for CDBG Programs

CNC: Anwar Sophy, Administrator, TDA FND Business Management

Texas Department of Housing and Community Affairs

**2023-024 Eligibility**

Federal Agency: U.S. Department of the Treasury  
Federal Program Title: Emergency Rental Assistance Program  
ALN: 21.023  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 1505-0266 – 2021, 1505-0270 – 2021.  
January 6, 2022 – December 29, 2022 and May 5, 2021 – September 30, 2025  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** According to Treasury’s Emergency Rental Assistance (ERA) Frequently Asked Questions (FAQs) Revised August 25, 2021, in ERA1, grantees must make reasonable efforts to obtain the cooperation of landlords and utility providers to accept payments from the ERA program. Outreach will be considered complete if (i) a request for participation is sent in writing, by mail, to the landlord or utility provider, and the addressee does not respond to the request within seven calendar days after mailing; (ii) the grantee has made at least three attempts by phone, text, or e-mail over a five calendar-day period to request the landlord or utility provider’s participation; or (iii) a landlord confirms in writing that the landlord does not wish to participate. The final outreach attempt or notice to the landlord must be documented.

According to Treasury’s ERA Frequently Asked Questions (FAQs) Revised August 25, 2021, Grantees must obtain, if available, a current lease, signed by the applicant and the landlord or sublessor, that identifies the unit where the applicant resides and establishes the rental payment amount. If a household does not have a signed lease, documentation of residence may include evidence of paying utilities for the residential unit, an attestation by a landlord who can be identified as the verified owner or management agent of the unit, or other reasonable documentation as determined by the grantee. In the absence of a signed lease, evidence of the amount of a rental payment may include bank statements, check stubs, or other documentation that reasonably establishes a pattern of paying rent, a written attestation by a landlord who can be verified as the legitimate owner or management agent of the unit, or other reasonable documentation as defined by the grantee in its policies and procedures. According to the Texas Rent Relief Program Policies effective June 21, 2021, a household can request and receive rent assistance up to the total amount of monthly contracted rent listed on the lease. In the rare cases in which a tenant is applying without landlord cooperation, AND a lease does not exist, the tenant will be required to provide receipts for their 3 most recent rent payments in order to establish a pattern.

**Condition:** During our testing of 60 individual payments to program participants, we noted the following exceptions:

- For one sampled payment totaling \$1,950, only one outreach to the landlord was attempted by phone instead of the required minimum of three.
- For one sampled payment totaling \$3,277, the landlord confirmed they were not willing to participate, however, it was not obtained in writing.
- For one sampled payment, the prorated calculation for monthly rent was incorrect, resulting in an overpayment of \$203.

**Questioned costs:** \$5,430.

**Context:** See "Condition"

**Cause:** The reviewer did not adhere to procedures related to outreach and obtaining required documentation. Additionally, the processing vendor miscalculated the rental assistance.

**Effect:** Failure to accurately calculate and perform outreach for rental assistance under the program may result in overpayments to tenants or payments to ineligible tenants.

**Repeat finding:** 2022-022, 2021-012

**Recommendation:** We recommend management enhance current policies and procedures to ensure all program requirements are adhered to prior to making benefit payments.

**Views of responsible officials:** Management agrees with the finding and recommendation

**Corrective action plan:** The program is no longer issuing new payments and is in the process of final reconciliation and closure. TRR management shared these findings with the external application review vendor on February 9, 2024, reiterating the processes for reviewing and approving rental assistance according to all program policies and procedures and ensuring that appropriate documentation related to review of applications is maintained in the files.

**Implementation date:** February 9, 2024

**Responsible person:** Danny Shea, TRR Senior Program Manager

**2023-025      Subrecipient Monitoring**

Federal Agency:	U.S. Department of the Treasury
Federal Program Title:	Emergency Rental Assistance Program
ALN:	21.023
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	1505-0266 – 2021, 1505-0270 – 2021. January 6, 2022 – December 29, 2022 and May 5, 2021 – September 30, 2025
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 2 CFR sections 200.332 (d) through (f), all pass-through entities must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.



**Condition:** TDHCA maintains a Master Planning Summary (MPS) to track all active subrecipient contracts that have expenditures in the planning phase, which are to be considered for sampling and potential selection for review. During our testing, we noted one subrecipient contract with expenditures during the fiscal year that was not included in the MPS for potential selection for a review.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** Management is not adhering to the subrecipient monitoring procedures to ensure all active subrecipient contracts with expenditures incurred during the fiscal year are at least considered for review by being included in the MPS.

**Effect:** Failure to complete proper monitoring over subrecipients may lead to noncompliance with grant terms and conditions.

**Repeat finding:** No

**Recommendation:** We recommend that TDHCA strengthen its internal controls to ensure that all subrecipients are included in the MPS and subject to review.

**Views of responsible officials:** The Department's Compliance Subrecipient Monitoring (CMSM) staff acknowledges that a subrecipient was erroneously not included in the Master Planning Summary. However, the Department's procedures for risk assessment and monitoring activities for this review period remain compliant with 2 CFR section 200.303(a) as well as 2 CFR section 200.331(6)(b). Risk assessment for non-formula funded contracts is 100% risk based. Both risk assessment and subsequent monitoring functions represent a snapshot of the Department's pass-through activities and 100% review is not required. It is the Department's stance that this error does not materially impact the risk assessment process or the scope of this audit.

**Corrective action plan:** To address the error, CMSM will add an additional layer of review for the Master Planning Summary (MPS) to be performed by the director of compliance subrecipient monitoring. In addition the MPS will be periodically provided to affected Program divisions for review.

**Implementation date:** March 1, 2024

**Responsible person:** Earnest Hunt, Director of Compliance Subrecipient Monitoring

**2023-026 Special Tests and Provisions – ERA Funds Reallocation**

Federal Agency:	U.S. Department of the Treasury
Federal Program Title:	Emergency Rental Assistance Program
ALN:	21.023
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	1505-0270 – 2021 May 5, 2021 – September 30, 2025
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR §200.302, the non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. Further, the financial management system of each non-Federal entity must provide accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements.

Per 2 CFR §200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per Treasury's ERA2 Reallocation Guidance Updated November 15, 2022, the ERA2 statute requires Treasury to identify funds for reallocation from amounts allocated to eligible Grantees, but not yet paid out to them. Specifically, the statute provides that beginning on March 31, 2022, Treasury must "reallocate funds allocated to eligible grantees ... but not yet paid," according to a procedure established by Treasury.

**Condition:** Audit procedures included a review of the ERA2 Quarter 3 2022 (July-September) and ERA2 Quarter 4 2022 (October-December) Compliance Reports. We noted that \$6,777,186 was double counted on the 'Cumulative Amount of Award Obligated as of the end of the Reporting Period' amount in the ERA2 Quarter 4 2022 Compliance Report.

**Questioned costs:** None.

**Context:** See "Condition"

**Cause:** Obligated amounts were duplicated when preparing the supporting worksheets due to management oversight.

**Effect:** Inaccurate supporting data when calculating reallocation expenditure ratios may result in an incorrect amount of excess funds subject to recapture by Treasury.

**Repeat finding:** 2022-025

**Recommendation:** We recommend management enhance its internal controls over the review of supporting reallocation expenditure ratio calculations.

**Views of responsible officials:** Management agrees with the finding and recommendation

**Corrective action plan:** TDHCA will enhance internal controls over reporting by implementing a secondary review to compare reported amounts to supporting documentation. Standard Operating Procedures will be updated to include secondary review. The formula that led to this error has already been corrected.

**Implementation date:** March 31, 2024

**Responsible person:** David Johnson, HAF/TRR Data & Reporting Manager

**2023-027 Eligibility**

Federal Agency: U.S. Department of the Treasury  
Federal Program Title: Homeowner Assistance Fund Program  
ALN: 21.026  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 1505-0269 – 2021  
May 3, 2021 – September 30, 2026  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR §200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** During our testing of 60 individual payments to program participants, we noted the following exceptions for one sampled payment:

- The servicer failed to provide an original loan amount. While the deed of trust was used to confirm conforming loan limits, it was not retained. The deed of trust was subsequently provided, however, we were unable to verify that the applicant provided a deed of trust prior to approval.
- The applicant was enrolled in the Mortgage Reinstatement Program, which states that the debt to-income ratio must be between 31.01% and 55.0% and the applicant states they can afford to make the mortgage payments. We noted that the while the applicant had a 32.01% debt-to-income ratio, they stated they cannot afford to continue mortgage payments. As such, the applicant should have been enrolled in the Reinstatement plus Monthly payment assistance (R+U) program, which provides full monthly payment assistance to homeowners who are past due on their mortgage and unable to make full mortgage payments due to a continuing financial hardship associated with the Coronavirus pandemic.

**Questioned costs:** None.

**Context:** See "Condition"

**Cause:** Management did not retain documentation to support eligibility determinations in the case file. With respect to program placement, the applicant was enrolled in the incorrect program due to changes in program types concurrently taking place.

**Effect:** Ineffective controls over loan eligibility could result in payments on ineligible loans. Additionally, incorrectly placing participants in programs may result in ineligible payments or erroneously denying payments.

**Repeat finding:** No

**Recommendation:** We recommend enhancing current policies and procedures to ensure that the case auditors and supervisors are: (1) not approving applications with incomplete documentation and (2) properly placing participants in the correct program.

**Views of responsible officials:** Management concurs with the control deficiency.

**Corrective action plan:** Yardi and AmeriNat Case auditors and supervisors have been reminded that the original loan amount and origination date must be verified before approving a case. The CDF portal should have these columns completed. If the CDF does not include the original loan amount and origination date, case auditors will ask the loan servicer for a corrected record which includes the original loan amount and origination date in order to confirm conforming loan limits. For non-traditional loan servicers, a deed of trust or settlement statement will continue to be requested from the homeowner. As it relates to the specific case in question, the Reinstatement (R program) plus Monthly Payment Assistance (U Program) case was originally a HAF Contribution to Modification case (P Program.) The case was transferred from the P Program to the R Program on 8/23/2022 and due to a technical issue, the Yardi portal did not add the U Program to the existing R Program. On 1/17/2024, the U Program was manually added to the R Program and payment was made to the homeowner’s loan servicer for the three additional monthly payments.

**Implementation date:** January 17, 2024

**Responsible persons:** Lizet Hinojosa, Director of HAF and Grace Timmons, Assistant Director of HAF

**2023-028 Reporting**

Federal Agency: U.S. Department of the Treasury  
Federal Program Title: Homeowner Assistance Fund Program  
ALN: 21.026  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 1505-0269 – 2021  
May 3, 2021 – September 30, 2026  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR §200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per the Department of Treasury’s Homeowner Assistance Fund (HAF) guidance on participant compliance and reporting responsibilities, HAF participants are required to submit quarterly reports (PRA 1505-0269) that include data regarding programs, expenditures, demographic distribution, civil rights compliance, equity indicators, community engagement efforts, and programmatic data. To provide public transparency on whether programs are using practices that promote on-time and on-budget delivery, Treasury will seek information from HAF participants on their workforce plans and practices related to HAF programs. The reports contain key line items with critical information as follows:

1. *Administrative Expenses* - Quantifiable Objective Criteria: Obligations and expenditures do not exceed 15% for admin expenses.
2. *Services, Counseling & Education* - Quantifiable Objective Criteria: Obligations and expenditures do not exceed 5% for legal services, counseling, and education.

**Condition:** Audit procedures included a review of the key line items within the quarterly reports for the periods ending December 31, 2022 and March 31, 2023. While TDHCA did not exceed the percentage maximums for each key line item, we noted the following variances for Administrative Obligations and Expenses:

December 31, 2022 Report

- Obligations – Total cumulative obligations reported was \$121,740,816, however the amount per supporting documentation provided was \$95,675,808, resulting in a variance of \$26,065,008.
- Expenditures – Total cumulative expenditures reported was \$32,309,867, however, the amount per supporting documentation was \$31,498,881 resulting in a variance of \$810,986.
- Specific to contracts with CDCs, Housing Counselors, Affordable Housing Providers for Intake Centers and Outreach, review of the expenditure detail indicated that the \$1,781,278 of cumulative expenditures reported included other costs not related to this category.

March 31, 2023 Report

- Obligations – Total cumulative obligations reported was \$104,384,814, however, the amount per supporting documentation was \$96,426,918, resulting in a variance of \$7,957,896.
- Expenditures – Total cumulative expenditures reported was \$41,113,838, however, the amount per supporting documentation was \$45,208,650, resulting in a variance of (\$4,094,812).
- Specific to contracts with expenditures for CDCs, Housing Counselors, Affordable Housing Providers for Intake Centers and Outreach, review of the expenditure detail indicated that the \$0 of cumulative expenditures reported is incorrect. We noted cumulative expenditures for 100% intake of \$2,324,512. These are at minimum expenditures as there are subrecipient contracts allocated between intake, counseling, and legal. which TDHCA did incur expenditures in Q1 2023 and previous quarters. Management was unable to provide an analysis of these expenditures to allocate the respective portion to intake.

**Questioned costs:** None.

**Context:** See "Condition"

**Cause:** TDHCA reported budgeted amounts rather than obligated amounts as defined by the U.S. Treasury Homeowner Assistance Fund Guidance on Participant Compliance and Reporting Responsibilities. Additionally, TDHCA's controls over the review of reports were not operating at a precision level that would identify reported amounts that do not agree to supporting documentation.

**Effect:** Improperly designed internal controls over reporting may result in a misstatement of amounts reported to the federal government.

**Repeat finding:** No

**Recommendation:** We recommend management enhance its internal controls to ensure obligations reported on federal reports meet the definition of an obligation per Treasury and that amounts agree to supporting documentation.

**Views of responsible officials:** Management concurs with the control deficiency.

**Corrective action plan:** In response to the recent audit, the Texas Department of Housing and Community Affairs' (TDHCA) Homeowner Assistance Fund (HAF) Data and Reporting Team (DRT) is implementing operational changes to enhance its ability to validate the quarterly reports. Moving forward, DRT will not only receive reports on totals for each budget, obligation, and expenditure field, but will also require the submission of backup documentation from the sending party. This additional step ensures that the team can independently verify the accuracy of reported figures. Furthermore, DRT will check the calculations within the backup documentation to confirm that the aggregate amounts align with the reported figures. These measures are designed to ensure that the HAF program's reporting is both accurate and reflective of activities.

**Implementation date:** February 12, 2024

**Responsible persons:** David Johnson, HAF/TRR Data and Reporting Manager; Lizet Hinojosa, Director of HAF; Grace Timmons, Assistant Director of HAF; Lanette Johndrow, Director of HAF Subrecipient Activities; and Teri-Ann Parise, HAF Financial Analyst.

**Corrective action plan:** For legal and counseling services, a report has been created that pulls all costs from the Housing Contract System and separates the data by Intake, Housing and Legal to allow for an appropriate report of all costs. This report is to be run weekly and updated by the Director of HAF Subrecipients, and then given to the finance department to verify against paid invoices for validation. Any discrepancies are to be discussed immediately and resolved.

**Implementation date:** July 17, 2023

**Responsible persons:** Lanette Johndrow, Director of HAF Subrecipient Activities; Teri-Ann Parise, HAF Financial Analyst; and Mariah Tamayo, Financial Analyst

<b>Texas Division of Emergency Management</b>
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**2023-029 Reporting – Financial and Special Reporting for FFATA**

Federal Agency: U.S. Department of Homeland Security  
 Federal Program Title: Disaster Grants - Public Assistance (Presidentially Declared Disasters)  
 ALN: 97.036  
 Pass-Through Agency: N/A  
 Pass-Through Number(s): N/A  
 Award Number and Period: PA-06-TX-4485, PA-06-TX-4586  
 March 25, 2020 – March 25, 2028, February 19, 2021 – February 19, 2029  
 Statistically Valid Sample: No, and not intended to be a statistically valid sample  
 Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

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

**Condition:** For one of the nine financial reports tested during the fiscal year, we noted the Texas Division of Emergency Management (TDEM) incorrectly reported total federal funds authorized amount of \$14,451,281,005. TDEM should have reported total federal funds authorized amount of \$14,450,861,018, resulting in a reported variance of \$419,988.

During our testing of special reporting for FFATA, we noted the following instances of noncompliance:

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
40	0	3	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$33,404,446	\$0	\$1,703,567	\$0	\$0

**Questioned costs:** None.

**Context:** See "Condition"

**Cause:** Specific to financial reporting, the variance is due to a manual error in transferring data from the Smartlink report used to report the total federal funds authorized amount to the financial report. TDEM did not reduce the total federal funds authorized for the Hazard Mitigation projects included in the Smartlink report. The untimely submission of the FFATA report was due to the utilization of a new third-party application where gaps were later identified.

**Effect:** Reporting inaccurate information on financial reports could impact the federal agency's ability to accurately capture key information in order to assess the performance of the program. Failure to report all subawards \$30,000 or greater in FSRS will result in noncompliance with terms of the federal grant guidelines.

**Repeat finding:** No

**Recommendation:** TDEM should enhance its internal controls to ensure manual errors on financial reports are identified and FFATA reports are identified in a timely manner in order to be reported in FSRS within the required timeline.

**Views of responsible officials:** Specific to the financial reporting, it appears there was a malfunction with the federal system adhoc legacy inquiry reporting tool when generating federal financial reports containing the total federal funds authorized. The federal system's malfunction produced a comingled program report which caused an overage in total federal funds authorized. TDEM no longer generates reports from the unreliable federal system adhoc legacy inquiry module. As of October 2023, we began utilizing the federal system APEX reports.

TDEM has followed up with the Federal Support Center for the Payment Management System multiple times to determine what is causing the federal system to report inaccuracies, however they have failed to address the issue at hand, have stated that "soon the legacy adhoc will no longer be available", and are encouraging grantees to only use the APEX reports – seemingly due to the inaccuracies, such as the one noted here, that the federal system generates.

Regarding the FFATA reporting, a new automated report developed by a third-party vendor to streamline the reporting timeline was being utilized after an internal testing phase had transpired. A gap was later identified which inadvertently created the timing delay.

**Corrective action plan:** TDEM will utilize the federal system APEX reports for financial reports.

For FFATA reporting, TDEM will work closely with the software vendor to correct deficiencies in data provided on the automated FFATA report. Additionally, TDEM will utilize the data generated directly from the federal system for monitoring FFATA submissions.

**Implementation dates:** Specific to the financial reporting – October 2023  
FFATA – February 2024

**Responsible persons:** Division Chief – Finance – Vicki Newlin  
Division Chief – Business Services – Carolyn Record



**Texas Education Agency**

**2023-030 Reporting – Special Reporting**

Federal Agency: U.S. Department of Education  
 Federal Program Title: Education Stabilization Fund  
 ALN: 84.425R  
 Pass-Through Agency: N/A  
 Pass-Through Number(s): N/A  
 Award Number and Period: S425R210043  
 February 25, 2021 – September 30, 2022  
 Statistically Valid Sample: No, and not intended to be a statistically valid sample  
 Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per the Office of Elementary and Secondary Education, all grantees are required to report on ESSER funds received under the Coronavirus Aid, Relief, and Economic Security (CARES) Act; the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act; and the American Rescue Plan (ARP) Act. Grantees must submit an annual report describing how the State and subrecipients used the awarded funds during the performance period.

**Condition:** Audit procedures included a review of 40 subrecipients/ local education agencies (LEAs) whose data was reported on key line item 3.b10 - Number of specific positions supported with ESSER Fund. Of the 40 subrecipients, the number of paraprofessionals, the number of school counselors, school psychologists and/or social workers, and number of classroom educators, not covered by previous categories for one LEA was reported incorrectly in the Annual Report by TEA compared to the information the LEA submitted. Information was transposed with another LEA, causing that LEA’s information to be incorrect as well. Additionally, one LEA submitted corrected information, which was not subsequently corrected by TEA in the Annual Report.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Current controls are not at the correct precision level to detect variances in data reported in the Annual Report compared to information submitted by LEAs.

**Effect:** Failure to report accurate information may result in noncompliance with terms of the grant award.

**Repeat finding:** No

**Recommendation:** TEA should enhance and/or modify existing controls to ensure information submitted by the LEAs is reported completely and accurately on the Annual Report.

**Views of responsible officials:** TEA agrees an error was made during the upload of the LEA submitted corrected CROSSACT data. The corrective actions below will be implemented to prevent future occurrence.

**Corrective action plan:** TEA's Department of Grant Compliance and Administration (GCA) will implement the following actions to ensure accuracy of corrections requested by LEAs in the USDE ESSER Annual Performance Report:

- **USDE ESSER Reporting Corrections Changelog** – In direct response to this audit exception, the GCA Department Chief of Staff and GCA ESSER Reporting Team has begun implementing a changelog to track LEA corrections on the various ESSER Annual Performance Reports. This changelog is intended to:
  1. Track changes requested by LEAs;
  2. Verify that staff have responded to and confirmed corrections with LEAs;
  3. Track that changes have been made on the various reports; and
  4. Ensure that the changes are completed on the respective report.
  
- **Updated Documentation Procedures** – GCA Department Chief of Staff and ESSER Reporting staff will begin to ensure that the various corrected reports (after the first submission, and subsequent correction periods) are properly documented, so that the various versions of the report submitted to USDE are tracked accordingly, this will allow for corrections requested by LEAs can be verified in accordance with the changelog mentioned above.
  
- **Quality Control Review** – GCA Department Chief of Staff and ESSER Reporting Staff will begin development of additional quality control procedures for the CROSSACT report to verify that the data that is submitted by LEAs via SmartSheet is properly entered into the Excel spreadsheet that is uploaded to USDE. These procedures will verify the following:
  1. Verify that the appropriate LEA name and UEI was properly entered into the Excel spreadsheet; and
  2. Verify that the FTE counts reported by LEAs upload correctly and within the variance allowed by USDE in their business rules.

**Implementation date:** All of these changes will be implemented starting in Year Four of USDE ESSER Annual Reporting by TEA.

**Responsible persons:** Associate Commissioner and Chief Grants Officer, Cory Green and GCA Department Chief of Staff, Nick Davis

Texas Workforce Commission

**2023-031 Subrecipient Monitoring**

Federal Agency: U.S. Department of Education  
Federal Program Title: Adult Education- Basic Grants to States  
ALN: 84.002  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: V002A200044, V002A210044, V002A220044, V002A230044  
July 1, 2020 – September 30, 2021, July 1, 2021 – September 30, 2022, July 1, 2022 – September 30, 2023, July 1, 2023 – September 30, 2024  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 2 CFR sections 200.332 (d) through (f), TWC must monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.

**Condition:** Per review of TWC's Subrecipient Monitoring Department's (SRM) Annual Monitoring Plan, the Adult Education and Literacy (AEL) program is designed to meet the education and training needs of adults. SRM will continue to work closely with the Workforce Development Division to identify the fiscal and program areas that present the highest risk to the Agency. SRM will also conduct data validation reviews of all AEL providers, once during each five-year grant period.

During our testing, we noted seven AEL subrecipients were excluded from the SRM Plan and no reviews or data validations were performed within the previous five years.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Management is not adhering to the subrecipient monitoring procedures to ensure all Adult Education and Literacy subrecipients have a data validation review once during each five-year granting period.

**Effect:** Failure to complete proper monitoring over subrecipients may lead to noncompliance with grant terms and conditions.

**Repeat Finding:** No

**Recommendation:** We recommend that TWC strengthen its internal controls to ensure that monitoring over all subrecipients is completed.

**Views of responsible officials:** The Texas Workforce Commission acknowledges and agrees with the finding with one observation. Follow-up review indicates that only 6 of 7 AEL subrecipients tested were not included in the risk assessment. 'Restore Education' was, in fact, assessed.

It was SRM's understanding from prior guidance that the types of AEL subrecipients tested as part of this audit were not applicable to SRM's risk assessment process. We have confirmed with TWC's AEL program staff that they should have been in scope for SRM's annual and mid-year risk assessments.

**Corrective action plan:** SRM has added all AEL subrecipients to its Monitoring Year 2024 mid-year risk assessment. They will be included in the Monitoring Year 2025 risk assessment and all annual and mid-year risk assessments going forward.

**Implementation date:** January 23, 2024

**Responsible persons:** Mary Millan, Deputy Director, SRM, Division of Fraud Deterrence and Compliance Monitoring.

**STATE OF TEXAS  
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS – OTHER AUDITORS  
YEAR ENDED AUGUST 31, 2023**

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**Section 3B – Federal Award Findings and Questioned Costs – Other Auditors**

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This section identifies material weaknesses, significant deficiencies, and instances of non-compliance, including questioned costs, as required to be reported by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Section 200.516 *Audit Findings*. This section is organized by state university.

Lamar University

2023-101

Eligibility

**Federal Agency:** U.S. Department of Education  
 U.S. Department of Health and Human Services

**Federal Program Title:** Student Financial Assistance Cluster

**Assistance Listing Number:** 84.007; 84.033; 84.063; 84.268; 84.379; and 93.264

**Pass-Through Agency:** N/A

**Award Number:** Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224051; Federal Work-Study Program, P033A224051; Federal Pell Grant Program, P063P222282; Federal Direct Student Loans, P268K232282; Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232282; and Nurse Faculty Loan Program (NFLP), 1 E01HP45821-01-00

**Award Period:** July 1, 2022, to June 30, 2023

**Statistically Valid Sample:** No and not intended to be a statistically valid sample

**Type of Finding:** Significant Deficiency and Noncompliance

**Questioned Costs:** \$1,409

**Repeat Finding:** No

Cost of Attendance:

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student’s cost of attendance (COA) minus the expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the “tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study.” An institution also may include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Section 1087II).

For Title IV programs, the EFC is the amount a student and his or her family are expected to pay for educational expenses; it is computed by the federal central processor and included on the student’s Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student’s financial aid exceeds the student’s need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student’s financial need (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, Code of Federal Regulations (CFR), Sections 668.2, 673.5, and 685.301). Direct Subsidized and Unsubsidized Loans have annual and aggregate limits that are the same for all students at a given grade level and dependency status. In general, a loan may not be more than the amount the borrower requests, the borrower’s unmet financial need, the borrower’s COA, or the borrower’s maximum borrowing limit. (U.S. Department of Education *2022-2023 Federal Student Aid Handbook*, Volume 3, Chapter 5).

Lamar University (University) uses algorithmic budgeting to build COA budgets for each term based on a student’s classification (undergraduate or graduate), dependency (dependent or independent), residency (in-state or out-of-state), living status (on-campus, off-campus, or at home with parents), and enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time). Budgeting rules within the University’s student information system are established to assign various budget components based on the factors noted above.

**For 23 (38 percent) of 61 students tested, the University incorrectly calculated the COA.** Specifically, the University did not adjust the students' COA to reflect the students' actual enrollment as of the census date. The University experienced turnover in the Student Financial Aid department during the 2022–2023 award year, and could not provide a cause for those errors. The University asserted that it implemented a process to recalculate students' COAs based on their actual enrollment at census beginning with the Fall 2023 term; however, the errors discussed above occurred before that process was in place. As a result, the University overawarded two students.

- One of those students was assigned an overstated COA for the Fall 2022 term based on three-quarter-time enrollment although the student's actual enrollment was half-time. The student was awarded \$5,294 in Subsidized Direct Loans, which exceeded the student's financial need, resulting in \$1,113 in questioned costs associated with ALN 84.268, Federal Direct Student Loans, award number P268K232282.
- The other student was assigned an overstated COA for the Spring 2023 term based on full-time enrollment although the student did not attend during the term. The student was awarded \$10,142 in Unsubsidized Direct Loans, which exceeded the student's actual COA, resulting in \$296 in questioned costs associated with ALN 84.268, Federal Direct Student Loans, award number P268K232282.

The University did not have adequate controls in place to review budgets used in the calculation of COA and accurately assign those budgets to students. Incorrectly calculating COA increases the risk of overawarding or underawarding financial assistance to students.

Recommendation:

The University should strengthen its controls to ensure that it correctly calculates students' COA budgets in accordance with its process and does not overaward financial assistance to students.

Views of Responsible Officials:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan:

A process with the Student Aid office exists for aid clean up that is run after Census Day for each part of term identifying students that had a variation in payouts versus packaged budget. In reviewing the 2022-2023 aid year, it appears that these reports and processes were not being worked due to staff turnover.

Working the students identified on this report is part of scheduled processes. Student Aid is working with IT to have these reports automated and scheduled out for delivery to ensure that it is received and worked in a timely manner.

Implementation Date: February 2024

Responsible Person: Megan Begnaud, Director of Student Aid

**2023-102**

**Reporting**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.007; and 84.063  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224051; and Federal Pell Grant Program, P063P222282  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No

Fiscal Operations Report and Application to Participate (FISAP):

An institution participating in campus-based programs is required to annually submit the FISAP to the Secretary of the U.S. Department of Education to receive funds for the campus-based programs. The institution uses the Fiscal Operations Report portion to report its expenditures in the previous award year and the Application to Participate portion to apply for the following year (Title 34, Code of Federal Regulations (CFR), Section 674.19(d); and U.S. Department of Education, *Fiscal Operations Report for 2022–23 and Application to Participate for 2024–25 (FISAP) Instructions*). The institution must ensure that the information is accurately reported on the form and at the time specified by the Secretary of the U.S. Department of Education (Title 34, CFR, Section 674.19(d)(2)).

**Lamar University (University) did not maintain adequate support for its FISAP.** Specifically, the University did not have support for the total Federal Pell Grants expenditures for the 2022–2023 award year reported in Part II, Section E. Assessments and Expenditures, Line 23. In addition, the supporting documentation provided by the University for the total Federal Supplemental Educational Opportunity Grants (FSEOG) expenditures for undergraduate independent students with income from \$0 to \$1,999 for the 2022–2023 award year did not match the amount reported in Part IV, Section A. Distribution of Program Recipients and Expenditures by Type of Student, Line 12(d). The University asserted that those issues were due to human error.

As a result, auditors were unable to determine whether the information on the FISAP for those line items was accurate and fairly presented in accordance with requirements.

Recommendation:

The University should maintain adequate support for information reported on its FISAP to ensure that information is accurate.

Views of Responsible Officials:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan:

When the office of Student Aid began work on the Fiscal Operations Report and Application to Participate (FISAP), a discrepancy in the PELL amount was identified. The SAO team requested the FISAP in October 2023, which notated that the PELL amount would need to be submitted by the December 15th deadline.



The corrections to PELL were not resolved by the December 15th deadline, so a request for extension was requested on December 15, 2023, and granted on December 20, 2023, with an updated due date of January 3, 2024.

- Part II, Section E was completed with the corrected PELL amount on final submission.
- FSEOG Expenditures Reporting is being reviewed by Student Aid and Student Business Services to identify the error in reporting discrepancies.

Implementation Date: February 2024

Responsible Persons: Megan Begnaud, Director of Student Aid

**2023-103**

**Special Tests and Provisions – Disbursements To or On Behalf of Students**

<b>Federal Agency:</b>	<b>U.S. Department of Education U.S. Department of Health and Human Services</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.007; 84.033; 84.063; 84.268; 84.379; and 93.264</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224051; Federal Work-Study Program, P033A224051; Federal Pell Grant Program, P063P222282; Federal Direct Student Loans, P268K232282; Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232282; and Nurse Faculty Loan Program (NFLP), 1 E01HP45821-01-00</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

**Award and Disbursement Notifications:**

Before an institution disburses Title IV, Higher Education Act of 1965 (HEA) program funds for any award year, the institution must notify a student of the amount of funds that the student or his or her parent can expect to receive under each Title IV, HEA program, and how and when those funds will be disbursed. If those funds include Direct Loan program funds, the notice must indicate which funds are from subsidized loans, which are from unsubsidized loans, and which are from PLUS loans (Title 34, Code of Federal Regulations (CFR), Section 668.165(a)(1)).

If an institution credits a student's ledger account with Federal Direct Student Loan (Direct Loan) funds or Teacher Education Assistance for College and Higher Education (TEACH) Grant funds, the institution must notify the student or parent of (1) the anticipated date and amount of the disbursement, (2) the student's or parent's right to cancel all or a portion of that loan or grant and have the loan or grant proceeds returned to the U.S. Department of Education, and (3) the procedures and time by which the student or parent must notify the institution that he or she wishes to cancel the loan or grant, or loan or grant disbursement (Title 34, CFR, Section 668.165(a)(2)). The institution must provide the notice in writing no earlier than 30 days before, and no later than 30 days after, crediting the student's ledger account at the institution (Title 34, CFR, Section 668.165(a)(3)).

**For 21 (34 percent) of 62 disbursements tested, Lamar University (University) did not send an award or disbursement notification as required.** Specifically:

- For 20 students that received Direct Loan disbursements, the University did not send a disbursement notification. The University asserted those errors occurred because the University was utilizing a manual process to send out the disbursement notifications, and on those days when the employee charged with performing the manual process was not present, the notifications were not sent to students.
- For one student who received Title IV funds, the University did not send an award notification. This error occurred because the University manually packaged the student's awards after clearing a verification requirement, and the University did not have an adequate process in place to ensure that students who are manually awarded receive an award notification.

Not receiving award and disbursement notifications impairs students' and parents' ability to budget for the cost of attending or exercise the option to cancel their loans or grants.

Promissory Notes:

Institutions must establish a process to make loans consistent with institutional policies and federal laws and regulations, including the completion of the following during disbursement: (1) signed promissory note, and (2) disclosure of terms and conditions (Nurse Faculty Loan Program (NFLP) Administrative Guidelines, 42 United States Code (U.S.C.) 297n-1 (Public Health Service Act Section 846A)).

**The University did not have a process in place to require a promissory note for NFLP loans prior to disbursement.** NFLP loans were incorrectly identified in the student information system as a grant instead of a loan. As a result, the student information system did not place a required hold on disbursements until the promissory note requirement was completed.

Not requiring a signed promissory note prior to disbursement of loan funds could limit the University's ability to enforce repayment of the loan.

Recommendations:

The University should:

- Strengthen its controls to ensure that it identifies all students that require an award or disbursement notification, and sends those notifications to the students.
- Configure controls in the student information system to require promissory notes for applicable loans.

Views of Responsible Officials:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan:

The Student Aid office has worked with IT to automate the communications identified in the audit report. All processes are successfully running with the new system. Student Aid is also reviewing disbursement communications. Based on testing it was identified that students were being notified based on the traditional student schedule, but additional disbursements for online students were being missed. We are actively working to implement disbursement communications for all parts of terms.

It was identified that the Nursing Faculty Loan Program (NFLP) was initially set up in the system as a grant, which did not cause the missing promissory note to prevent disbursement. This NFLP has been corrected in the Banner system from grant to loan, which will trigger the systems set in place for disbursement to students receiving the NFLP.

Implementation Date: February 2024

Responsible Person: Megan Begnaud, Director of Student Aid

**2023-104**

**Special Tests and Provisions – Return of Title IV Funds**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.007; 84.063; 84.268; and 84.379</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224051; Federal Pell Grant Program, P063P222282; Federal Direct Student Loans, P268K232282; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232282</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>\$19,357</b>
<b>Repeat Finding:</b>	<b>No</b>

Return of Title IV Calculations:

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs, and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on the student's behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)).

The total number of calendar days in a payment period or period of enrollment includes all days within the payment period or period of enrollment that the student was scheduled to complete, excluding scheduled breaks of at least five consecutive days. Scheduled breaks of at least five consecutive days are also excluded from the number of calendar days the student completed in that period (Title 34, CFR, Section 668.22(f)(2)(i)).

In determining the percentage of the payment period or period of enrollment completed for a student who withdraws from a program offered in modules, an institution must (1) include all days within the period that the student was scheduled to complete prior to ceasing attendance and (2) exclude any scheduled breaks of at least five consecutive days when the student was not scheduled to attend a module or other course offered during that period of time. Scheduled breaks include both those that take place within and between modules (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 5, Chapter 2).

An institution must offer to disburse directly to a student, or parent in the case of a parent PLUS loan, any amount of a post-withdrawal disbursement of loan funds that is not credited to the student's account. The institution must make a direct disbursement of any loan funds that make up the post-withdrawal disbursement only after obtaining the student's, or parent's in the case of a parent PLUS loan, confirmation that the student or parent still wishes to have the loan funds disbursed (Title 34, CFR, Section 668.22(a)(6)(ii)(B)).

**Lamar University (University) made errors in Title IV return calculations for 25 (41 percent) of 61 students tested.** Specifically, the University did not exclude any break days from the Spring 2023 term or days between modules as required. Those errors resulted in the University returning a total of \$3,481 associated with ALN 84.268, Federal Direct Student Loans, award number P268K232282, and \$1,802 associated with ALN 84.063, Federal Pell Grant Program, award number P063P222282, less Title IV funds than required.

- For 2 of those 25 students, the University also used an inaccurate withdrawal date in the return calculation.
- For 1 of those 25 students, the University also did not identify that the student was eligible to receive a post-withdrawal disbursement of loan funds and therefore did not offer to disburse those loan funds to the student as required.

**In addition, for 8 (13 percent) of 61 students tested who did not have a return of Title IV funds made, the University did not perform a return calculation as required.** The University asserted it did not consistently follow its procedures in identifying students who required a Title IV return calculation due to staff turnover and newer staff needing additional training. As a result, the University did not return a total of \$13,707 associated with ALN 84.268, Federal Direct Student Loans, award number P268K232282, and \$367 associated with ALN 84.063, Federal Pell Grant Program, award number P063P222282 as required.

The errors discussed above occurred because the University did not configure its information system to accurately calculate returns and because of manual errors that the University made in performing the return calculations. In addition, the University did not have an adequate monitoring process to identify those errors. Not having a process that consistently calculates and returns the correct amount of Title IV funds increases the risk that the University could return less Title IV funds than it is required to return.

#### Timeliness of Returns:

An institution must return the amount of Title IV funds for which it is responsible as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(j)).

**For 5 (8 percent) of 59 students tested who withdrew and required a return of Title IV funds, the University did not return the funds within the required time frame.** The University returned the funds for those students 47 to 143 days after it determined that the students withdrew. For 2 of those students, the University determined the withdrawal dates and performed the return calculations; however, it did not return the Title IV funds within the required 45-day time frame due to an oversight in processing the return of those funds. For three of those students, the University asserted that it determined that the return calculations required corrections, which resulted in the returns not being performed timely. Not making returns within required time frames reduces the funds available to the U.S. Department of Education for its program management.

Recommendations:

The University should:

- Strengthen its controls to ensure that it accurately calculates returns of Title IV funds when required, including review of the variables it uses in those calculations.
- Accurately determine the number of days in the payment period and exclude any scheduled breaks as required.
- Strengthen its monitoring controls to ensure that it detects and corrects errors in return of Title IV calculations and returns Title IV funds in a timely manner.

Views of Responsible Officials:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan:

Lamar University has already begun making strides to improve processes to ensure Return to Title IV (R2T4) funds are being reviewed and calculated correctly as it relates to return calculations. With turnover in staffing, we have worked to identify training materials available and schedule our FA Specialist Sr. the opportunity to attend the Return to Title IV training offered through NASFAA. Moving forward, any future staff will be required to attend this course to gain a better understanding of the process. We were provided a list of schools with unique modules for support or guidance with our processes. Once these resources and trainings are available, the Standard Operating Procedure manual will be updated to reflect process improvements.

IT is working with Student Aid to review reports and streamline the data used to identify students with changes to enrollment. This will allow a quicker turnaround time for processing students' accounts.

A process has been implemented with Student Aid and the Registrar's office to ensure that all changes to the academic calendar are reported so that adjustments can be made. This will ensure that an accurate calculation of days is being used. In addition, we have begun reviewing our current Course Program of Study process and look to implement a change. This will allow us to freeze a student's CPOS, which will avoid a student having a change in aid eligible enrollment after the R2T4 adjustments have been made.

Implementation Date: August 2024

Responsible Person: Megan Begnaud, Director of Student Aid

**2023-105**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222282; and Federal Direct Student Loans, P268K232282</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment status changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 1, 4, 7, and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4). For a student who has graduated, institutions that initially report a withdrawn status must subsequently report the student as having graduated by certifying a “G” status at the campus level and/or program level as appropriate (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4, Section 4.4.3).

Lamar University (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes to NSLDS when required. Although the University uses the services of NSC, the University still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3, Section 3.3).

**For 7 (12 percent) of 60 students tested, the University did not accurately report campus- and program-level data elements or did not report enrollment status changes to NSLDS.** Specifically:

- For two students, the University incorrectly reported the students' enrollment status as withdrawn, rather than graduated. The incorrect enrollment status was reported at both the campus and program levels to NSLDS. In addition, those statuses were not received by NSLDS until 130 and 134 days after the students graduated.
- For two students, the University did not report the withdrawn status at the campus and program levels to NSLDS as required.
- For two students, the University incorrectly reported the students' graduated status effective date at the campus level. However, the graduated effective date for both students was correctly reported at the program level. The effective date reported at the campus level should be the same date reported at the program level because those dates reflect the same enrollment status change.
- For one student, the University incorrectly reported the student's enrollment status at the campus and program levels. The University initially reported the correct enrollment status; however, subsequent submissions to NSLDS overwrote that enrollment status with an incorrect enrollment status.

The errors discussed above occurred because the University (1) did not ensure that all graduated students were included on the graduation transmission file to NSC, (2) did not fully address error reports provided by NSC, and (3) did not have a formally documented policy or review to ensure consistent and accurate enrollment reporting.

Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayment schedules.

Recommendation:

The University should strengthen its controls to ensure that all status changes are reported accurately and in a timely manner to NSLDS.

Views of Responsible Officials:

The University accepts and confirms the findings. Through assessing and identifying the exceptions in the audit the University will work to develop and enforce the beneficial measures needed to refine our procedures.

Corrective Action Plan:

The University has formally documented the procedures that have been put in place. The University will address issues with National Student Clearinghouse (NSC) reporting and will attempt to fix each issue before sending to NSC, including Social Security Number, Name, and other miscellaneous issues. The procedures include three DegreeVerify files being sent that report graduates and the University will be adding three more DegreeVerify files to be sent two to three weeks after the end of the semester, part of term and end of mini to pick up remaining graduates for the term. The University will have the Information and Analysis team create a report each term of students that were enrolled in the previous semester but are not enrolled in the current semester so that they can be reported as withdrawn to NSC correctly.

Implementation Date: February 2024

Responsible Person: Cheri Lewis, Enrollment Management Analyst

Sam Houston State University

2023-106

**General Controls. The following compliance areas were impacted:**

Eligibility

Reporting

Special Tests and Provisions - Disbursements To or On Behalf of Students

Special Tests and Provisions - Return of Title IV Funds

Special Tests and Provisions - Enrollment Reporting

Federal Agency: U.S. Department of Education  
Federal Program Title: Student Financial Assistance Cluster  
Assistance Listing Number: Cross-cutting  
Pass-Through Agency: N/A  
Award Number: Cross-cutting  
Award Period: July 1, 2022, to June 30, 2023  
Statistically Valid Sample: No and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency  
Questioned Costs: None  
Repeat Finding: No

General Controls:

An institution must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, Code of Federal Regulations (CFR), Section 200.303(a)).

**Sam Houston State University (University) did not appropriately restrict access to its student information system.** Specifically, the University did not always limit access to the student information system to only users who needed that access based on their job responsibilities. While the University had a process in place to review user access, that process was not adequately designed to ensure that the University granted the appropriate levels of access to all users based on the users' job duties. Allowing users inappropriate or excessive access to systems increases the risk of unauthorized changes being made in those systems.

**In addition, the University did not have sufficient controls over its change management process for information systems.** Specifically, 1 (14 percent) of 7 changes tested lacked documentation showing that the change was properly tested or validated before it was migrated to production. Not having sufficient controls over the change management process increases the risk of unauthorized programming changes being made to critical information systems that the University uses to administer student financial assistance.

Recommendations:

The University should:

- Ensure that user access to its student information system is appropriately limited based on a user's job responsibilities.
- Strengthen its controls over its change management process to ensure adequate validation of changes prior to implementation.

Views of Responsible Officials:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.



Corrective Action Plan:

The user access has been limited to their specific job function. The university will verify user access was appropriately updated/removed. Access review procedures will be reviewed to ensure access is appropriately assigned in the future.

To streamline and assure a consistent outcome regarding the approvals for security patches to be introduced to the production environment, the University will convert these normal changes to standard changes. A standard change is "A pre-authorized change that is low risk, relatively common and follows a procedure or work instruction. (ITIL v4 definition.)" Software patching and updates are standard change candidates. Not applying security patches in a timely manner introduces a greater risk to the University than processing these requests as a normal change.

A standard change is pre-authorized and will address how IT is testing and/or validating whether the OS patches were successful in an available test environment prior to deployment to production. Test procedures will be documented as a requirement of the Standard Change Model. IT will document that outcome of the testing and/or validating of the OS patch as a Journal entry on the Standard Change prior to implementation.

The Change Advisory Board (CAB) will review these changes/procedures on a regular basis to ensure we are in compliance. Policies, Standards and Procedures will be updated to meet any required changes.

Implementation Date: January, 2025

Responsible Persons: Michael Dewey, Chief Technology Officer  
Amy Wilson, Director of Financial Aid and Scholarships

**2023-107**

**Eligibility**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Direct Student Loans, P268K232301</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

Federal Direct Student Loans:

Direct Unsubsidized Loans have higher annual limits for certain graduate and professional health professions students. Schools may award the increased unsubsidized amounts to students who are enrolled at least half-time in certain health professions programs. The increased unsubsidized amounts that an eligible health professions student may receive are in addition to the regular \$20,500 Direct Unsubsidized Loan annual loan limit for graduate and professional students. For programs with an academic year covering 10 or 11 months, the annual additional unsubsidized loan limit must be prorated. The prorated annual loan limit is determined by dividing the applicable loan limit for a nine-month academic year by nine, and then multiplying the result by 10 or 11. (U.S. Department of Education *2022-2023 Federal Student Aid Handbook*, Volume 3, Chapter 5).

**Based on a review of the full population of student financial assistance recipients, Sam Houston State University (University) overawarded a total of \$239,932 in Unsubsidized Direct Loans to 133 students.** Due to an incorrect proration methodology, the University awarded first- and second-year students in the Doctor of Osteopathic Medicine program in excess of their Unsubsidized Direct Loan annual limit. Specifically, the University prorated the sum of the annual and increased additional annual limits, instead of prorating only the increased additional annual limit. After auditors brought the errors to the University's attention, it returned the excess Unsubsidized Direct Loan funds; therefore, there were no questioned costs.

Recommendation:

The University should use the appropriate methodology when prorating Unsubsidized Direct Loans for eligible health professions students to ensure that loans are disbursed within the student's applicable annual limit.

Views of Responsible Officials:

The University acknowledges and agrees with the findings of this audit. Management recognizes that increased unsubsidized amounts for eligible health professions are to be calculated by prorating the additional months then dividing the applicable loan limit for a nine-month academic year by nine, and then multiplying the result by 10 or 11, depending on the months of the program.

Corrective Action Plan:

The University has implemented corrections to this calculation when it was brought to the attention by the State Auditor's Office. Corrective action was immediately taken by reducing the unsubsidized award for those who received the incorrect amount during the 2022-2023 award year. The University also corrected awards for the 2023-2024 year and updated the awarding rules in its Banner system.

Implementation Date: August 2023

Responsible Person: Amy Wilson, Director of Financial Aid and Scholarships

**2023-108**

**Special Tests and Provisions – Return of Title IV Funds**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.007; 84.063; 84.268; and 84.379</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224110; Federal Pell Grant Program, P063P222301; Federal Direct Student Loans, P268K232301; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232301</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on the student's behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)).

For distance education, documenting that a student has logged into an online class is not sufficient to demonstrate academic attendance by the student. An institution must demonstrate that a student participated in class or was otherwise engaged in an academically related activity. Only active participation by a student in an instructional activity related to the student's course of study that meets the definition of "academic engagement" in Title 34, CFR, Section 600.2 and takes place during a payment period or period of enrollment qualifies as attendance in an academically related activity (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 5, Chapter 2).

**For 1 (4 percent) of 24 students tested, Sam Houston State University (University) did not have evidence of academic engagement in the distance education course from which the student's withdrawal date was determined.** The University relies on the last dates of academic activity provided by instructors to determine the withdrawal date for Return of Title IV purposes for students who unofficially withdraw. The student's record did not reflect evidence of academic activity for the distance education course, and the University asserted that the last day of attendance provided by the instructor was inaccurate. The University did not have a process in place to require instructors to provide or maintain evidence of academic engagement in distance education courses. As a result, the University did not perform a return calculation because it incorrectly determined that the student completed over 60 percent of the period. After auditors brought the issue to the University's attention, the University performed a return calculation and returned Title IV funds as required; therefore, there were no questioned costs.

Having a process that does not consistently calculate and return the correct amount of Title IV funds increases the risk that the University could return less Title IV funds than it is required to return.

Recommendation:

The University should ensure that evidence of academic engagement is consistently documented for students in distance education courses.

Views of Responsible Officials:

The University acknowledges and agrees with the findings of this audit. Management acknowledges the responsibility to accurately verify the academic engagement and document it for students enrolled in distance education courses.

Corrective Action Plan:

The University has adjusted its practices to verify the academic engagement after resigning through online activity reports for students enrolled in distance education courses. Additional training is being provided to faculty members on the importance of the last day of attendance records.

Implementation Date: January 2024

Responsible Person: Amy Wilson, Director of Financial Aid and Scholarships

Tarleton State University

**2023-109**

**Eligibility**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.007; 84.033; 84.063; 84.268; and 84.379  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224131; Federal Work-Study Program, P033A224131; Federal Pell Grant Program, P063P222320; Federal Direct Student Loans, P268K232320; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232320  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No

Cost of Attendance:

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student's cost of attendance (COA) minus the expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the "tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study." An institution also may include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Section 1087ll).

For Title IV programs, the EFC is the amount a student and his or her family are expected to pay for educational expenses; it is computed by the federal central processor and included on the student's Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student's financial aid exceeds the student's need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student's financial need (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, Code of Federal Regulations (CFR), Sections 668.2, 673.5, and 685.301).

Tarleton State University (University) uses algorithmic budgeting to build COA budgets for each term based on a student's tuition rate (guaranteed or variable), program, courses, classification (undergraduate or graduate), residency (in-state or out-of-state); living status (on-campus, off-campus, or with parent), and enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time). Budgeting rules within the University's student information system are established to assign various budget components based on the factors noted above.

**For 62 (100 percent) of 62 students tested, the University incorrectly calculated the COA.** Specifically, the University used the 2021–2022 award year budgets instead of the 2022–2023 award budgets because it did not update the COA budget components in its student information system for the new award year. As a result, the COAs for those students were understated by a total of \$148,781. This error would have affected the COA for all students in the Fall 2022 and Spring 2023 terms. However, because the students' budgets were understated, this error did not result in overawards of financial assistance; therefore, there were no questioned costs.

The University did not have adequate controls in place to review budgets used in the calculation of COA and accurately assign those budgets to students. Incorrectly calculating COA increases the risk of overawarding or underawarding financial assistance to students.

Recommendation:

The University should strengthen its controls to ensure that it correctly calculates students' COA budgets in accordance with its process.

Views of Responsible Officials:

The University has carefully reviewed the findings outlined in the recent financial aid audit report, and we acknowledge and agree with the identified areas for improvement. Your thorough examination has provided valuable insights into our financial aid processes, and we appreciate the effort invested in ensuring transparency and accountability.

In response to the findings, we are committed to taking immediate and comprehensive corrective actions to address the identified issues and enhance the overall effectiveness of our financial aid management. Our team is already in the process of developing a detailed Corrective Action Plan that will outline the specific steps we will take to rectify the noted deficiencies. We understand the importance of financial aid in supporting our students' academic endeavors, and we are dedicated to ensuring that our processes align with the highest standards of integrity and compliance.

Corrective Action Plan:

In a typical academic year, we package prior to the new aid year COA being finalized. This means that we roll the prior year's components when initially packaging students. Once the new aid year's COA is finalized, we re-run COA to update these components on all students prior to disbursement each term. This involves updating the budget component screen in our student information system. In 2022-2023, we rolled the 2021-2022 budget components and did not accurately update the components in Banner, which led to lower COA for students enrolled in Fall 2022 and Spring 2023. This was not identified until the Summer of 2023 when entering the weekly summer budget components.

The Office of Financial Aid will implement a new aid year checklist specific to the review of Cost of Attendance that has a sign-off for each step of the process. The Executive Director and Director have responsibility in creation of the annual Cost of Attendance. The COA is shared with the Vice President of Enrollment Management prior to any awarding occurs. After the creation of the COA chart, the Director and Assistant Director will ensure accuracy of the chart in comparison to the COA methodology. The Director of Financial Aid will enter these components into Banner with secondary review by the Assistant Director. We will provide screenshots with the checklist that the COA chart matches Banner. When our IT staff runs COA prior to disbursement, we will test a sample of students to ensure budgets match the COA chart and RORALGS.

The policy and procedure will be revised to include these updated procedures.

The 2024-2025 aid year cycle is an atypical cycle with the delayed release of the FAFSA. We will not receive ISIR records until at least February 2024. We will not package students until after the 2024-2025 COA is finalized. This means that we will not roll the 2023-2024 COA. We will follow our new updated procedures and checklist to ensure accurate calculations and reporting.

Implementation Date: March 2024

Responsible Persons: Kathy Wright, Executive Director of Student Financial Assistance Services  
Amanda Petrosian, Director of Financial Aid  
Josiah Mendoza, Assistant Director of Operations

**2023-110**

**Special Tests and Provisions – Disbursements To or On Behalf of Students**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.379  
**Pass-Through Agency:** N/A  
**Award Number:** Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232320  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No

Award and Disbursement Notifications:

Before an institution disburses Title IV, Higher Education Act of 1965 (HEA) program funds for any award year, the institution must notify a student of the amount of funds that the student or his or her parent can expect to receive under each Title IV, HEA program, and how and when those funds will be disbursed. If those funds include Direct Loan program funds, the notice must indicate which funds are from subsidized loans, which are from unsubsidized loans, and which are from PLUS loans (Title 34, Code of Federal Regulations (CFR), Section 668.165(a)(1)).

If an institution credits a student's ledger account with Federal Direct Student Loan (Direct Loan) funds or Teacher Education Assistance for College and Higher Education (TEACH) Grant funds, the institution must notify the student or parent of (1) the anticipated date and amount of the disbursement, (2) the student's or parent's right to cancel all or a portion of that loan or grant and have the loan or grant proceeds returned to the U.S. Department of Education, and (3) the procedures and time by which the student or parent must notify the institution that he or she wishes to cancel the loan or grant, or loan or grant disbursement (Title 34, CFR, Section 668.165(a)(2)). The institution must provide the notice in writing no earlier than 30 days before, and no later than 30 days after, crediting the student's ledger account at the institution (Title 34, CFR, Section 668.165(a)(3)).

**Tarleton State University (University) did not send appropriate award and disbursement notifications to TEACH Grant recipients.** Specifically, the University's TEACH award notification did not describe how and when funds would be disbursed, while the TEACH disbursement notification did not include the date of disbursement, student's right to cancel all or part of the loan, and guidance for the procedures and time for canceling the loan.

Not providing sufficient award and disbursement notifications impairs students' and parents' ability to budget for the cost of attending or exercise the option to cancel their loans or grants.

Recommendation:

The University should ensure that award and disbursement notifications for TEACH recipients contain all required elements.

Views of Responsible Officials:

The University has carefully reviewed the findings outlined in the recent financial aid audit report, and we acknowledge and agree with the identified areas for improvement. Your thorough examination has provided valuable insights into our financial aid processes, and we appreciate the effort invested in ensuring transparency and accountability.

In response to the findings, we are committed to taking immediate and comprehensive corrective actions to address the identified issues and enhance the overall effectiveness of our financial aid management. Our team is already in the process of developing a detailed Corrective Action Plan that will outline the specific steps we will take to rectify the noted deficiencies. We understand the importance of financial aid in supporting our students' academic endeavors, and we are dedicated to ensuring that our processes align with the highest standards of integrity and compliance.

Corrective Action Plan:

The Office of Financial Aid has revised the award and disbursement notifications to TEACH Grant recipients to include all required elements. The award notification now describes how and when funds will be disbursed. The TEACH disbursement notification now includes the date of disbursement, student's right to cancel all or part of the award, and guidance for procedures and time for canceling the award. The policy and procedure will be revised to include these updated procedures.

Implementation Date: March 2024

Responsible Persons: Amanda Petrosian, Director of Financial Aid  
Josiah Mendoza, Assistant Director of Operations

**2023-111**

**Special Tests and Provisions – Return of Title IV Funds**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.007; 84.063; 84.268; and 84.379</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224131; Federal Pell Grant Program, P063P222320; Federal Direct Student Loans, P268K232320; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232320</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>\$12,259</b>
<b>Repeat Finding:</b>	<b>No</b>

Return of Title IV Calculations:

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs, and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).



The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on the student's behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)).

The total number of calendar days in a payment period or period of enrollment includes all days within the payment period or period of enrollment that the student was scheduled to complete, excluding scheduled breaks of at least five consecutive days. Scheduled breaks of at least five consecutive days are also excluded from the number of calendar days the student completed in that period (Title 34, CFR, Section 668.22(f)(2)(i)).

In determining the percentage of the payment period or period of enrollment completed for a student who withdraws from a program offered in modules, an institution must (1) include all days within the period that the student was scheduled to complete prior to ceasing attendance and (2) exclude any scheduled breaks of at least five consecutive days when the student was not scheduled to attend a module or other course offered during that period of time. Scheduled breaks include both those that take place within and between modules (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 5, Chapter 2).

For a program offered in modules, a student is not considered to have withdrawn if the student successfully completes any of the following: (1) a module that includes 49 percent or more of the number of days in the payment period, excluding scheduled breaks of five or more consecutive days and all days between modules; (2) a combination of modules that together contain 49 percent or more of the number of days in the payment period, excluding scheduled breaks of five or more consecutive days and all days between modules (Title 34, CFR, Section 668.22(a)(2)(ii)(A)(2)); or (3) coursework equal to or greater than the coursework required for the institution's definition of a half-time student under 34 CFR 668.2(b) for the payment period (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 5, Chapter 1).

An institution must disburse directly to a student any amount of a post-withdrawal disbursement of grant funds that is not credited to the student's account. The institution must make the disbursement as soon as possible, but no later than 45 days after the date of the institution's determination that the student withdrew. The institution must offer to disburse directly to a student, or parent in the case of a parent PLUS loan, any amount of a post-withdrawal disbursement of loan funds that is not credited to the student's account. The institution must make a direct disbursement of any loan funds that make up the post-withdrawal disbursement only after obtaining the student's, or parent's in the case of a parent PLUS loan, confirmation that the student or parent still wishes to have the loan funds disbursed (Title 34, CFR, Section 668.22(a)(6)(ii)(B)).

**For 58 (97 percent) of 60 students tested, Tarleton State University (University) incorrectly calculated the amount of Title IV funds to be returned or returned the incorrect amount of funds.** Specifically:

- For 56 students, the University did not exclude any break days from the Fall 2022 term as required, and it incorrectly excluded 5 break days rather than 8 break days from the Spring 2023 term. Those errors occurred because the University did not load the correct break days into its student information system when setting up the payment period; therefore, this issue would have affected all students who withdrew from the Fall 2022 and Spring 2023 terms. Additionally:
  - For 2 of those 56 students, the University did not identify that the students were eligible to receive a post-withdrawal disbursement and therefore did not disburse those grant funds or offer to disburse those loan funds to the students as required.
  - For 4 of those 56 students, the University incorrectly determined the number of days in the payment period or used an incorrect withdrawal date for students enrolled in modules.

- For 2 students enrolled in the Summer 2023 term, the University did not follow the return of Title IV requirements related to modular terms. For one student, the University incorrectly used the number of days in the full payment period rather than only the days within the period that the student was scheduled to complete prior to ceasing attendance. For the other student, the University failed to identify that the student successfully completed coursework equal to or greater than the coursework required for a half-time student and therefore should not have been considered withdrawn. The University asserted that this error occurred because staff misinterpreted the half-time withdrawal exemption requirements.

As a result of the errors discussed above, the University returned a total of \$1,992 associated with ALN 84.268, Federal Direct Student Loans, award number P268K232320, and \$374 associated with ALN 84.063, Federal Pell Grant Program, award number P063P222320 less Title IV funds than required for the students tested in the sample.

**In addition, for 10 (17 percent) of 60 students tested who did not have a return of Title IV funds made, the University did not perform a return calculation as required.**

- For 6 students, the University did not exclude break days from its determination of whether the students completed 60 percent or more of the payment period as required. As a result, the University incorrectly determined that the students earned their aid and did not return a total of \$7,679 associated with ALN 84.268, Federal Direct Student Loans, award number P268K232320, and \$1,053 associated with ALN 84.063, Federal Pell Grant Program, award number P063P222320 as required.
- For 4 students, the University incorrectly used the number of days in the full payment period in its determination of whether the students successfully completed 49 percent or more of the number of days in the payment period. As a result, the University incorrectly determined that the students earned their aid and did not return a total of \$1,161 in questioned costs associated with ALN 84.268, Federal Direct Student Loans, award number P268K232320 as required.

The errors discussed above occurred because the University did not configure its information system to accurately calculate returns and because of manual errors that the University made in performing return calculations. In addition, the University did not have an adequate monitoring process to identify those errors. Not having a process that consistently calculates and returns the correct amount of Title IV funds increases the risk that the University could return less Title IV funds than it is required to return.

Recommendations:

The University should:

- Strengthen its controls to ensure that it accurately calculates returns of Title IV funds when required, including review of the variables it uses in those calculations.
- Accurately determine the number of days in the payment period and configure its student information system to exclude any scheduled breaks, as required.
- Strengthen its monitoring controls to ensure that it detects and corrects errors in return of Title IV calculations and returns Title IV funds.

Views of Responsible Officials:

The University has carefully reviewed the findings outlined in the recent financial aid audit report, and we acknowledge and agree with the identified areas for improvement. Your thorough examination has provided valuable insights into our financial aid processes, and we appreciate the effort invested in ensuring transparency and accountability.

In response to the findings, we are committed to taking immediate and comprehensive corrective actions to address the identified issues and enhance the overall effectiveness of our financial aid management. Our team is already in the process of developing a detailed Corrective Action Plan that will outline the specific steps we will take to rectify the noted deficiencies. We understand the importance of financial aid in supporting our students' academic endeavors, and we are dedicated to ensuring that our processes align with the highest standards of integrity and compliance.

Corrective Action Plan:

To address accurate reporting of scheduled breaks in the future, we will update our R2T4 policy and procedure to ensure that weekends are included in the scheduled breaks. Our updated policy and procedure will include information regarding how the break is determined. The Assistant Director of Operations will enter these dates on SOATBRK each aid year with secondary confirmation of accuracy by the Director of Financial Aid.

The Office of Financial Aid did not have update access to the Banner form (SFAWDRL) used to process R2T4 calculations which caused inaccurate processing of students in modules. We have now properly configured our student information system so that the R2T4 processing staff have update access to this form in order to correctly report the start and end dates for students enrolled in modules. This will accurately calculate their percentage of attendance. Our current R2T4 procedures include a monitoring control to ensure accurate return of aid after an R2T4 is calculated and return is determined. The current process is reviewed by the same R2T4 processor who calculated the return. We will revise this procedure to have secondary review by the Assistant Director of Operations or in the absence of the Assistant Director, the Director will conduct this secondary review. We will review all students in which an R2T4 was calculated, not only those who had a return processed. This review will be documented in RHACOMM.

In addition to the above procedural updates, the Office of Financial Aid is re-calculating R2T4 for the students impacted in this sample.

The policy and procedure will be revised to include these updated procedures.

Implementation Date: May 2024

Responsible Persons: Amanda Petrosian, Director of Financial Aid  
Josiah Mendoza, Assistant Director of Operations

**2023-112**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222320; and Federal Direct Student Loans, P268K232320</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment status changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 1, 4, 7, and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective, and the program begin date is the date the student began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4).

Enrollment is reported for a specific location of each campus; that is, the eight-digit Office of Postsecondary Education Identification (OPEID) number. Most students are enrolled in coursework at only one location. However, for students who are taking coursework at multiple locations of the same school, the school must determine which location is the student's "primary location" and report the combined enrollment for the student using that location to NSLDS. A student's "primary location" is the location where the student is taking more coursework than at any other location. Reporting a student's enrollment at the main campus does not satisfy the enrollment reporting requirement if aid was disbursed or the student was physically attending school at a different location (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 4 and 6). For a student who has graduated, institutions that initially report a withdrawn status must subsequently report the student as having graduated by certifying a "G" status at the campus level and/or program level as appropriate (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4, Section 4.4.3).

Tarleton State University (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes to NSLDS when required. Although the University uses the services of NSC, the University still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3, Section 3.3).

**For 20 (33 percent) of 61 students tested, the University did not report or did not accurately report campus- or program-level data elements to NSLDS. Specifically:**

- For 19 students, the University incorrectly reported the OPEID number of the main campus instead of the OPEID number of the location where the students were taking the majority of their coursework. The University asserted that it reports the main campus OPEID number for all students to NSLDS, which would result in errors affecting all students who did not take the majority of their coursework at the main campus location. Additionally:
  - For 1 of those 19 students, the University did not report an enrollment status to NSLDS at the campus or program level. The University asserted that it reported the student's enrollment and graduated statuses to NSC; however, those statuses were not reported to NSLDS.
  - For 1 of those 19 students, the program begin date was reported incorrectly. The University reported the program begin date for a program from which the student had withdrawn, instead of the first day of the term in which the student began attendance in a new program.

- For one student, the University did not accurately report the student's graduated status at the campus level to NSLDS. The student's status was reported as graduated at the program level but was reported as withdrawn at the campus level. In addition, the withdrawn status was not received by NSLDS until 132 days after the student graduated.

The University had a process to monitor enrollment information reported to NSC; however, that process was not sufficient to identify the errors discussed above. Not reporting student information accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayment schedules.

Recommendation:

The University should strengthen its controls to ensure that campus- and program-level data elements are reported accurately and in a timely manner to NSLDS.

Views of Responsible Officials:

The Office of the Registrar has thoroughly reviewed the findings related to enrollment reporting, specifically concerning instances highlighted in the recent financial aid audit report. We acknowledge and agree with the identified discrepancies and are committed to addressing these issues promptly. For the student in question where the program begin date was reported incorrectly, we recognize the significance of accurately reporting program begin dates and maintaining accurate and consistent reporting across relevant systems. Regarding the case where the graduated status was inaccurately reported at the campus level, we understand the impact of such discrepancies and the delay in reporting.

We recognize the importance of precise and timely enrollment reporting, and we are committed to enhancing our processes to prevent similar issues in the future. Our team is actively working on these corrective measures, and we aim to demonstrate significant improvements in the accuracy and timeliness of our reporting.

Corrective Action Plan:

The Office of the Registrar will develop an action plan to evaluate the internal process changes which must occur considering the following implications:

- There will be significant process changes of the reporting parameters that are run for the National Student Clearinghouse jobs in Banner to ensure that the proper branch code is identified for each student;
- Further research will be required to identify other areas which will be impacted by this change, including but not limited to IPEDS data submissions, CBM Reporting, SACSCOC notifications, etc.;
- Will collaborate with College of Graduate Studies to remove degree plans that are listed as sought and are not actively being pursued by the student. This will ensure that correct degree sequencing is accounted for and reported on correctly each month to the National Student Clearinghouse;
- Strengthen internal controls and communication channels to ensure consistent and accurate reporting of student statuses across all levels. Implementing additional validation checks in our reporting systems will ensure the accuracy of program begin dates before submission;
- Update our standard operating procedures to indicate review of the National Student Clearinghouse EDI Rejection File to ensure all students are accurately being pulled into NSLDS;
- Conduct a comprehensive review of our reporting procedures to identify the specific breakdown in the process that led to the failure to report enrollment status to NSLD;

- Implement enhanced internal controls and validation checks to ensure that enrollment statuses are accurately reported to both NSC and NSLDS in a timely manner; and
- The policies and procedures will be revised to include these updated procedures.

Implementation Date: January 2024

Responsible Person: Erika Graham, University Registrar

Texas A&M University

2023-113

Eligibility

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.007; 84.033; 84.063; 84.268; 84.379; and 84.408</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG), P007A234136; Federal Work-Study Program, P033A224136; Federal Pell Grant Program, P063P225286; Federal Direct Student Loans, P268K235286; Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T235286; and Postsecondary Education Scholarships For Veteran's Dependents (Iraq and Afghanistan Service Grant (IASG)), P408A225286</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>Unknown</b>
<b>Repeat Finding:</b>	<b>No</b>

Satisfactory Academic Progress:

A student is eligible to receive Title IV, Higher Education Act of 1965 (HEA) program assistance if the student maintains satisfactory academic progress in his or her course of study according to the institution's published standards of satisfactory academic progress (SAP) that satisfy the provisions of Title 34, Code of Federal Regulations (CFR), Section 668.34 (Title 34, CFR, Section 668.32(f)). An institution's SAP policy must include a qualitative component that consists of grades or comparable factors that are measurable against a norm and a quantitative component that consists of the pace at which students must progress through their program to ensure that they will graduate within the maximum time frame required to complete their education (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 1, Chapter 1).

For an undergraduate program measured in credit hours, a period that is no longer than 150-percent of the published length of the educational program, as measured in credit hours, should be used to determine the maximum time frame for the quantitative component of SAP (Title 34, CFR, Section 668.34(b)(1)).

**For 1 (2 percent) of 45 students tested, Texas A&M University (University) did not calculate SAP in accordance with its policy.** Specifically, the University did not update the program hours for the Bachelor of Science in Nursing program in its student information system when it changed the program length from 123 hours to 120 hours during the 2017–2018 award year. Therefore, this issue would have affected all students enrolled in the program. As a result, the maximum time frame calculation incorrectly allowed students to exceed the maximum hours without failing SAP.

Incorrectly calculating the maximum time frame increases the risk that students could receive financial assistance for which they are not eligible.

Recommendation:

The University should ensure that the maximum time frame is configured in its student information system with the accurate number of credit hours for each degree program.

Views of Responsible Officials:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan:

Once the discrepancy was identified in July of 2023, corrections were made for the next satisfactory academic progress review in August of 2023 and going forward. The new procedures put into place in August are as follows: the SAP table used for calculating maximum time frame will be reviewed by the Associate Director and Director over Advising in conjunction with the Registrar's office to ensure there are no discrepancies in degree program hour requirements. The policy manual has been revised to include procedures.

Implementation Date: August 2023

Responsible Person: Delisa Falks, Assistant Vice President

**2023-114**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P225286; and Federal Direct Student Loans, P268K235286</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2)); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

To protect a student's interest subsidy, institutions are required to report a graduated status for students who have completed their course of study (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4 and Appendix C). For instances in which a student completes one academic program and then enrolls in another academic program at the same school, the school must report two separate enrollment transactions: one showing the completion of the first program and its effective date and credential level, and the other showing the enrollment in the second program and its effective date (*Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).



Texas A&M University (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University's behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University's responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3, Section 3.3).

**For 2 (3 percent) of 61 students tested, the University did not accurately report graduated status changes to NSLDS.** Both students graduated from the Doctor of Veterinary Medicine program, but were reported to NSLDS as withdrawn. After auditors brought this to the University's attention, the University determined that the issue was caused by the students being on two separate reports sent to NSC. NSC included the students on a warning file provided to the University to review and correct. However, the University did not complete a review of the warning file or make updates to those students' enrollment status. As a result, NSC subsequently submitted a withdrawn status for those students. The University asserted the issue affected 158 additional Doctor of Veterinary Medicine program graduates, and indicated it was in the process of updating NSLDS with the correct enrollment status.

Not reporting student status changes accurately could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayment schedules.

Recommendation:

The University should strengthen its process of reporting graduated students and ensure that warning files related to graduated students are addressed and corrected.

Views of Responsible Officials:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan:

The University, with the National Student Clearinghouse (NSC), has developed an expanded enrollment reporting schedule for reporting graduated students on special "Graduates Only" files after subsequent semester enrollment reporting has begun. Previously, we relied on the DegreeVerify file to report Graduated status.

The Graduates Only files, which will include only students with an awarded credential for the semester and are a supplement to the regular Enrollment files sent during the semester, will ensure that Graduated statuses for Doctor of Veterinary Medicine students are reported accurately and in a timely manner. The use of a supplemental Graduates Only enrollment file will also eliminate warning files that currently result from the DegreeVerify reporting process. Should there be an issue with the Graduates Only file, an enrollment reporting warning/error file will be received and processed in a timely manner, as they are during the semester when an Enrollment file generates a warning/error report. The new process will be more consistent, efficient, and complete.

The Graduates Only file transmission schedule for the current semester has been updated and procedures for setting the enrollment reporting schedule each year have been updated to include the expanded Graduates Only file transmission schedule. Discussion with the NSC resulted in a clear understanding of how the Graduates Only files should be processed to ensure accurate and complete reporting of Graduated statuses. All staff members responsible for processing of the Graduates Only files have been trained in this procedure, and additional information has been included in written procedures for processing the files.

Implementation Date: November 2023

Responsible Person: Venesa Heidick, Registrar

Texas Southern University

2023-115

**General Controls. The following compliance areas were impacted:**

Eligibility

Reporting

Special Tests and Provisions - Disbursements To or On Behalf of Students

Special Tests and Provisions - Return of Title IV Funds

Special Tests and Provisions - Enrollment Reporting

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>Cross-cutting</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Cross-cutting</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>2020-113, 2017-119, 2016-109</b>

General Controls:

An institution must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, Code of Federal Regulations (CFR), Section 200.303(a)).

**Texas Southern University (University) did not appropriately restrict user access to its student information system.** Specifically, the University did not always ensure that (1) access to modify information and process transactions in the student information system and (2) administrative access at the network level was limited to only current employees and users who needed that access based on their job responsibilities. The University had a process to review user access to its systems; however, it did not always implement changes based on the results of that review. Allowing users inappropriate or excessive access to systems increases the risk of unauthorized changes being made to those systems.

Recommendation:

The University should ensure that user access to its student information system and administrative access to its network is appropriately limited to employees based on current job responsibilities.

Views of Responsible Officials:

The Office of Technology acknowledges and agrees with the finding.

Corrective Action Plan:

Through analysis of the exceptions identified in the audit, the University has developed a standard operating procedure to assign employee access based on the principle of least privilege as determined by individual roles.

The university is engaged with a third-party vendor to procure and implement an automated role-based access assignment process, to ensure that the University complies with this audit findings requirements.

Implementation Date: June 2024

Responsible Person: Mr. Matthew Steimel, Director of Enterprise Applications

**2023-116**

**Eligibility**

**Federal Agency:** U.S. Department of Education  
 U.S. Department of Health and Human Services

**Federal Program Title:** Student Financial Assistance Cluster

**Assistance Listing Number:** 84.007; 84.033; 84.063; 84.268; 84.379; and 93.925

**Pass-Through Agency:** N/A

**Award Number:** Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224145; Federal Work-Study Program, P033A224145; Federal Pell Grant Program, P063P222327; Federal Direct Student Loans, P268K232327; Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232327; and Scholarships for Health Professions Students from Disadvantaged Backgrounds – Scholarships for Disadvantaged Students (SDS), 5 T08HP39322-03-00, 5 T08HP39282-03-00

**Award Period:** July 1, 2022, to June 30, 2023

**Statistically Valid Sample:** No and not intended to be a statistically valid sample

**Type of Finding:** Significant Deficiency and Noncompliance

**Questioned Costs:** None

**Repeat Finding:** 2020-113, 2017-119, 2016-109

**Cost of Attendance:**

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student’s cost of attendance (COA) minus the expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the “tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study.” An institution also may include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Section 1087ll).

For Title IV programs, the EFC is the amount a student and his or her family are expected to pay for educational expenses; it is computed by the federal central processor and included on the student’s Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student’s financial aid exceeds the student’s need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student’s financial need (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, Code of Federal Regulations (CFR), Sections 668.2, 673.5, and 685.301).

Texas Southern University (University) uses algorithmic budgeting to build COA budgets for each term based on a student’s classification (undergraduate or graduate); residency (in-state or out-of-state); living status (on-campus, off-campus, or with parent); and enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time). Budgeting rules within the University’s student information system are established to assign various budget components based on the factors noted above.

**For 7 (11 percent) of 65 students tested, the University incorrectly calculated the COA.** Specifically, the University assigned an incorrect amount for books and supplies for these students. Those errors occurred because the University decreased the default amount for the books and supplies budget component but did not update the algorithmic budget table in its student information system to reflect that change. As a result, the COA was overstated by \$40 for each of those students. The errors discussed above did not result in overawards of financial assistance; therefore, there were no questioned costs. However, by incorrectly calculating COA, the University increases the risk of overawarding or underawarding financial assistance to students.

Federal Pell Grant:

When awarding Federal Pell Grant assistance to students, institutions use the payment and disbursement schedules provided each year by the U.S. Department of Education for determining award amounts (Title 34, CFR, Section 690.62(a)). Those schedules provide the maximum annual amount a student would receive for a full academic year for a given enrollment status, EFC, and COA. There are separate schedules for three-quarter-time, half-time, and less-than-half-time students (U.S. Department of Education, 2022-2023 Federal Student Aid Handbook, Volume 3, Chapter 3; and Title 34, CFR, Section 690.63(b)).

**For 2 (3 percent) of 65 students tested who received Federal Pell Grants, the University did not award the correct amount of Federal Pell Grant assistance.** Specifically, the University awarded those students less than they were eligible to receive. The University did not identify additional credit hours from late registration in the students' Federal Pell Grant award determinations. As a result, the students were underawarded a total of \$1,544 in Federal Pell Grant assistance.

Federal Direct Student Loans:

A borrower who has reached the aggregate borrowing limit for Direct Subsidized Loans and Direct Unsubsidized Loans may not receive additional loans. Once the loans are repaid, in full or in part, the borrower may apply for additional loans. The aggregate unpaid principal amount of all Direct Subsidized Loans made to a student may not exceed \$23,000 for any student who has not successfully completed a program of study at the undergraduate level (U.S. Department of Education, 2022-2023 Federal Student Aid Handbook, Volume 3, Chapter 5; and Title 34, CFR, Section 685.203(d)(1)).

**The University did not always disburse Federal Direct Student Loans in accordance with applicable limits.** Specifically, the University exceeded the aggregate limit for Subsidized Direct Loans. Auditors determined that a student had been awarded \$500 in excess of the aggregate limit of \$23,000. The University manually cleared a hold to enforce the loan limit, without properly reviewing or adjusting the student's loan. After auditors brought the overaward issue to the University's attention, it returned the loan funds; therefore, there were no questioned costs. However, by not properly reviewing account holds, the University increases the risk of overawarding financial assistance to students.

Satisfactory Academic Progress:

A student is eligible to receive Title IV, Higher Education Act of 1965 (HEA) program assistance if the student maintains satisfactory academic progress in his or her course of study according to the institution's published standards of satisfactory academic progress (SAP) that satisfy the provisions of Title 34, CFR, Section 668.34 (Title 34, CFR, Section 668.32(f)). An institution's SAP policy must include a qualitative component that consists of grades or comparable factors that are measurable against a norm and a quantitative component that consists of the pace at which students must progress through their program to ensure that they will graduate within the maximum time frame required to complete their education.

For a graduate program, a period defined by the institution that is based on the length of the educational program should be used to determine the maximum time frame for the quantitative component of SAP (U.S. Department of Education, 2022-2023 Federal Student Aid Handbook, Volume 1, Chapter 1; and Title 34, CFR, Section 668.34(b)).

Additionally, an institution's SAP policy should provide that, if at the time of evaluation, the student has not achieved the required grade point average, is not successfully completing his or her program of study at the required pace, or has not completed the program within the maximum time frame, the student is no longer eligible for Title IV aid. The policy should provide specific procedures for disbursements to students on financial aid warning or probation status and permit the student to appeal a determination; it should also provide specific procedures for re-establishing eligibility to receive Title IV aid and the basis on which a student may file an appeal (Title 34, CFR, Section 668.34(a)).

**For 1 (2 percent) of 65 students tested, the University did not calculate SAP in accordance with its policy.** The student re-enrolled in the Fall 2022 term after a gap in attendance, and the University did not perform a manual SAP calculation, which would have shown that the student did not meet the minimum required pace as defined in the University's SAP policy. The student would have been required to submit an appeal, and have that appeal approved, to receive financial assistance. The student was initially overawarded \$6,184. Part of the funds were returned as a result of a Return of Title IV Funds calculation after the student withdrew, and the remaining funds were returned after auditors brought the issue to the University's attention. Therefore, there were no questioned costs.

Not calculating SAP compliance increases the risk that students could receive financial assistance for which they are not eligible.

Institutional Student Information Records (ISIR):

The U.S. Department of Education automatically distributes (or "pushes") to institutions certain ISIR transactions processed by the Central Processing System (CPS); it then requires the institutions to take some sort of action. An example of a pushed ISIR would be a student-corrected ISIR that causes a change to the EFC. Institutions are required to review all pushed ISIRs and assess any potential effect on students' eligibility for assistance (*Technical Reference for Electronic Data Exchange (EDE) 2022-2023*).

**The University did not have a process to address errors to ensure that all ISIR data was loaded accurately and completely into its student information system.** Specifically, the University did not reconcile records received from CPS-pushed ISIRs to the University's student information system records during the Fall 2022 term and part of the Spring 2023 term. As a result, some eligible students did not receive their financial assistance until making an inquiry of the University.

Recommendations:

The University should:

- Ensure that it accurately configures COA budget components within its student information system.
- Award students Federal Pell Grant assistance based on actual enrollment.
- Disburse Subsidized Direct Loans within the student's applicable aggregate limit.
- Ensure that all students are evaluated for Satisfactory Academic Progress prior to disbursing financial assistance.
- Properly reconcile all records received from CPS-pushed ISIRs.

Views of Responsible Officials:

Cost of Attendance (COA):

The Office of Student Financial Success agrees with the auditor's findings indicating that 7 of 65 students tested had an incorrect COA specifically related to the students' books and supplies portion of the budget.

Corrective Action Plan:

The Office of Student Financial Success has worked with the Office of Technology to develop an effective budget rule in the Banner system that accurately calculates books and supplies for students based on hours of enrollment. We have identified and rectified issues with banner that prevented identified students from being recalculated to determine appropriate hours of attendance for books and supplies. The Office of Student Financial Success has developed a new Budget Component report that identifies the correct credit hours from both the student enrollment and financial aid banner modules, which assist with the recalculation process ensuring accurate books and supplies for all students. In addition, we have also increased the number of times we recalculate the budget components at the beginning of each semester.

Implementation Date: January 2024

Responsible Person: Dr. Latisha Addison, Executive Director Student Financial Success

Views of Responsible Officials:

Federal Pell Grant:

The Office of Student Financial Success agrees with the findings that 2 of 65 students tested were not awarded the correct amount of Federal Pell grant funds.

Corrective Action Plan:

The Office of Student Financial Success has created written procedures to include the process for recalculating Federal Pell Grant eligibility after the final student add/drop course deadline. In addition, we have also increased the number of times we recalculate Federal Pell Grant eligibility for students at the beginning of each semester based on add/drop processes.

Implementation Date: January 2024

Responsible Person: Dr. Latisha Addison, Executive Director Student Financial Success

Views of Responsible Officials:

Federal Direct Student Loans:

The Office of Student Financial Success agrees with the finding that 1 student did not receive federal student loans in accordance with applicable limits.

Corrective Action Plan:

The Office of Student Financial Success has added to its written policy a process for determining student loan eligibility manually. The system functions to identify students near aggregate limits based on FAFSA data received. Students who have reached their aggregate loan limits are identified through a newly created loan limit Argos report. Student financial aid counselors review the students on the report and compare them with data pulled from NSLDS to determine any remaining eligibility for each student. The ability to award a student more than they are eligible for is a manual process, and in the case of the student in the finding, it was overridden by a staff member. Policies have been implemented to ensure the accuracy of student eligibility identification by financial aid counselors before awarding a student loan manually.

Implementation Date: January 2024

Responsible Person: Dr. Latisha Addison, Executive Director Student Financial Success

Views of Responsible Officials:

Satisfactory Academic Progress:

The Office of Student Financial Success agrees with the finding that 1 of 65 students did not receive an SAP calculation in accordance with TSU policy.

Corrective Action Plan:

The Office of Student Financial Success has ensured staff training as it relates to manual SAP calculations as needed based on student circumstances. The SFS Office has identified that some students who have breaks in enrollment may not be included in yearly SAP run processes. Our policy now states that a student who has not been enrolled for more than a year must have a manual SAP calculation completed before being awarded financial aid to ensure accuracy and compliance.

Implementation Date: January 2024

Responsible Person: Dr. Latisha Addison, Executive Director Student Financial Success

Views of Responsible Officials:

Institutional Student Information Records (ISIR):

The Office of Student Financial Success agrees with the finding related to Institutional Student Information Records.

Corrective Action Plan:

During the fall of 2022 and some of the spring of 2023, the Office of Student Financial Success did not have a staff member in place to ensure the accuracy of data being pulled in from the Department of Education. Since then, proper staff has been hired and trained to ensure the accuracy of data files being loaded into the Banner student information system.

Implementation Date: January 2024

Responsible Person: Dr. Latisha Addison, Executive Director Student Financial Success

**2023-117**

**Special Tests and Provisions – Disbursements To or On Behalf of Students**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.007; 84.033; 84.063; 84.268; and 84.379</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224145; Federal Work-Study Program, P033A224145; Federal Pell Grant Program, P063P222327; Federal Direct Student Loans, P268K232327; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232327</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

Award and Disbursement Notifications:

Before an institution disburses Title IV, Higher Education Act of 1965 (HEA) program funds for any award year, the institution must notify a student of the amount of funds that the student or his or her parent can expect to receive under each Title IV, HEA program, and how and when those funds will be disbursed. If those funds include Direct Loan program funds, the notice must indicate which funds are from subsidized loans, which are from unsubsidized loans, and which are from PLUS loans (Title 34, Code of Federal Regulations (CFR), Section 668.165(a)(1)).

If an institution credits a student’s ledger account with Federal Direct Student Loan (Direct Loan) funds or Teacher Education Assistance for College and Higher Education (TEACH) Grant funds, the institution must notify the student or parent of (1) the anticipated date and amount of the disbursement, (2) the student’s or parent’s right to cancel all or a portion of that loan or grant and have the loan or grant proceeds returned to the U.S. Department of Education, and (3) the procedures and time by which the student or parent must notify the institution that he or she wishes to cancel the loan or grant, or loan or grant disbursement (Title 34, CFR, Section 668.165(a)(2)). The institution must provide the notice in writing no earlier than 30 days before, and no later than 30 days after, crediting the student’s ledger account at the institution (Title 34, CFR, Section 668.165(a)(3)).

**For 61 (100 percent) of 61 disbursements tested, Texas Southern University (University) did not send an award or disbursement notification as required.** The University asserted it did not send award notifications to students because it relied on the Common Origination and Disbursement (COD) Disclosure Statements sent by the Department of Education. However, the COD Disclosure Statements did not include all required elements of the award notification. In addition, the University did not consistently send disbursement notifications for the Fall 2022 term, and did not send any disbursement notifications for the Spring 2023 term. The issues with disbursement notifications were attributed to both manual error and disabling of the University’s automated processes. Further, the disbursement notifications that were sent for the Fall 2022 term did not include all required elements.

Not receiving award and disbursement notifications impairs students’ and parents’ ability to budget for the cost of attending or exercise the option to cancel their loans or grants.



Allowable Charges and Credit Balance Authorizations:

An institution may credit a student's ledger account with Title IV, HEA program funds to pay for allowable charges associated with the current payment period. Allowable charges are: (1) the amount of tuition, fees, and institutionally provided room and board assessed the student for the payment period or the prorated amount of those charges if the institution debits the student's ledger account for more than the charges associated with the payment period; and (2) the amount incurred by the student for the payment period for purchasing books, supplies, and other educationally related goods and services provided by the institution for which the institution obtains the student's or parent's authorization under Section 668.165(b) (Title 34, CFR, Section 668.164(c)(1)).

A Title IV, HEA credit balance occurs whenever the amount of Title IV, HEA program funds credited to a student's ledger account for a payment period exceeds the amount assessed the student for allowable charges associated with that payment period. A Title IV, HEA credit balance must be paid directly to the student or parent as soon as possible, but no later than (1) fourteen days after the balance occurred if the credit balance occurred after the first day of class within a payment period; or (2) fourteen days after the first day of class of a payment period if the credit balance occurred on or before the first day of class within that payment period (Title 34, CFR, Section 668.164(h)).

If an institution obtains written authorization from a student or parent, as applicable, the institution may: (1) use the student's or parent's Title IV, HEA program funds to pay for charges that are included in that authorization, and (2) hold on behalf of the student or parent any Title IV, HEA program funds that would otherwise be paid directly to the student or parent as a credit balance, unless the Secretary provides funds to the institution under the reimbursement payment method or the heightened cash monitoring payment method (Title 34, CFR, Section 668.165(b)(1)).

An institution may not use Title IV funds to pay finance charges or fees that are incurred because a student uses a financing method provided by the school to pay for educational expenses over time. Because students or families choose to incur these additional expenses rather than paying the balance due at registration, the additional charges are not considered educational expenses, and may not be included in a student's cost of attendance. (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 3, Chapter 2).

**For 8 (13 percent) of 61 students tested, the University used Title IV funds to pay unallowable charges.** Specifically, the University credited the students' ledger accounts during the payment period for installment handling charges and late installment charges. Although the University obtained authorization from the students to apply Title IV funds to charges other than tuition, fees, or institutionally provided room and board, that authorization did not extend to those unallowable charges.

**For 6 (11 percent) of 57 students tested, the University did not return credit balances to students or parents within 14 days of the disbursement date or first day of class.** Specifically, the University returned credit balances to those students between 21 and 78 days. The University asserted those errors were caused by changes to the term allocations, and inadequate tracking of credit balances and associated refunds.

Not receiving all Title IV funds a student is entitled to, or not receiving those funds in a timely manner, impairs students' and parents' ability to budget for the cost of attending.

Recommendations:

The University should strengthen its controls to ensure that:

- It identifies all students that require an award or disbursement notification, and sends those notifications to the students.
- Award and disbursement notifications include all required elements.
- It does not credit student ledger accounts for unallowable charges.
- Credit balances caused by the awarding of Title IV funds are returned to students in a timely manner.

Views of Responsible Officials:

Award and Disbursement Notifications:

The Office of Student Financial Success agrees with the finding related to award and disbursement notifications.

Corrective Action Plan:

The Office of Student Financial Success has worked with the Office of Information Technology to deliver student loan disbursement information via the student portal. A tab has been created that allows students to receive specific disbursement information related to their student loans. In addition, the disbursement notification process has been established to ensure all students receive a disbursement notification before disbursements are made to student accounts. Our policy now requires, before disbursement, the generation of disbursement notifications made by the Senior Systems Analyst.

Implementation Date: January 2024

Responsible Person: Dr. Latisha Addison, Executive Director Student Financial Success

Views of Responsible Officials:

Allowable Charges and Credit Balance Authorizations:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan:

The University has implemented significant process enhancements in this area. The University has updated the charges associated with the university installment plan in the ERP system to be designated as an unallowable charge. This update will ensure that Title IV aid will not pay towards those charges. Management will conduct a second level review to ensure that the University is in compliance with the requirements.

Implementation Date: February 2024

Responsible Person: Mr. Errol Thomas, Executive Director of Student Accounting

**2023-118**

**Special Tests and Provisions – Return of Title IV Funds**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.007; 84.063; 84.268; and 84.379</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224145; Federal Pell Grant Program, P063P222327; Federal Direct Student Loans, P268K232327; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232327</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

Return of Title IV Calculations:

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student’s withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on the student’s behalf as of the date of the institution’s determination that the student withdrew, the difference must be returned to the Title IV programs, and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on the student’s behalf for the payment period or period of enrollment as of the student’s withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on the student’s behalf as of the date of the institution’s determination that the student withdrew (Title 34, CFR, Section 668.22(e)).

**For 8 (13 percent) of 61 students tested, Texas Southern University (University) incorrectly calculated the amount of Title IV funds to be returned for unofficially withdrawn students.** Specifically, those 8 students were enrolled in the Fall 2022 term, and the University did not use the last date of attendance identified in the University’s automated report process. For return of Title IV funds, the University uses an automated report process to identify students who have unofficially withdrawn from a term; however, that process was inconsistently followed or not completed in determining the students’ withdrawal dates. The incorrect withdrawal dates used by the University were prior to the students’ actual withdrawal dates, which resulted in the University returning more Title IV funds than required for those students; therefore, there were no questioned costs.

Those errors occurred because the University did not have an adequate process to determine the withdrawal dates of students who unofficially withdrew from the University.

Timeliness of Returns:

For an institution that is not required to take attendance, the institution must determine the withdrawal date for a student who withdraws without providing notification to the institution no later than 30 days after the earliest end date of (1) the payment period or period of enrollment, (2) the academic year in which the student withdrew, or (3) the educational program from which the student withdrew (Title 34, CFR, Section 668.22(j)(2)).

An institution must return the amount of Title IV funds for which it is responsible as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(j)).

**For 35 (57 percent) of 61 students tested who withdrew and required a return of Title IV funds, the University did not return the funds within the required time frame. Specifically:**

- For 23 students who unofficially withdrew in the Fall 2022 term, the University did not determine the withdrawal date within the required 30-day time frame, nor did it return the Title IV funds within the required 45-day time frame. The University determined the withdrawal date and returned the Title IV funds at the end of the Spring 2023 term.
- For 9 students who unofficially withdrew in the Spring 2023 term, the University did not determine the students' withdrawal date within the required 30-day time frame. The University determined the withdrawal date for those students between 31 and 52 days after the end of the period of enrollment.
- For 3 students who withdrew in the Fall 2022 term, the University determined the withdrawal dates and performed the return calculations; however, it did not return the Title IV funds within the required 45-day time frame. The University asserted that for two students, this was due to an oversight in processing the return of those funds. The University returned the funds for those two students 71 and 115 days after it determined that the students withdrew. For the third student, the University completed a return calculation but did not return the funds as required. After auditors brought this error to the University's attention, the University returned the funds to the U.S. Department of Education; therefore, there were no questioned costs.

Those errors occurred because the University did not have an effective monitoring process to identify those errors and because of manual errors the University made in performing the return calculations. Not making returns within the required time frame reduces the funds available to the U.S. Department of Education for its program management.

Recommendations:

The University should:

- Strengthen its process to ensure that it accurately determines the withdrawal date for students who unofficially withdraw from the University in a timely manner.
- Strengthen its monitoring controls to ensure that it detects and corrects errors in return of Title IV calculations and returns Title IV funds in a timely manner.

Views of Responsible Officials:

Return of Title IV Calculations:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan:

The University has implemented significant process enhancements in this area. The Office of Student Accounting will share the entire list of all completed R2T4 calculations with the Financial Aid department for a secondary review. The Office of Student Accounting will also develop and implement a new report that compares R2T4 "Revised Award Amounts" to the actual account activity to ensure that Title IV aid adjustments needed as a result of a R2T4 calculation are completed. The policy manual will be revised to include detailed procedures. Management will conduct a second level review to ensure that the University is in compliance with the requirements.

Implementation Date: February 2024

Responsible Persons: Mr. Errol Thomas, Executive Director Student Accounting  
Dr. Nickolaus Cioci, Dean of Student Records

Views of Responsible Officials:

Timeliness of Returns:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan:

The University has implemented significant process enhancements in this area. The university has filled the vacant position of Senior Accountant responsible for the processing of Title IV credit balances. The Senior Accountant will process refunds daily to ensure compliance with Title IV credit balance timeline regulations. Management will conduct a second level review to ensure that the University is in compliance with the requirements.

Implementation Date: Spring 2024

Responsible Person: Mr. Errol Thomas, Executive Director of Student Accounting

**2023-119**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222327; and Federal Direct Student Loans, P268K232327</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>2020-115</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment status changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 1, 4, 7, and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective, and the program begin date is the date the student began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4). For a student who has graduated, institutions that initially report a withdrawn status must subsequently report the student as having graduated by certifying a “G” status at the campus level and/or program level as appropriate (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4, Section 4.4.3).

Texas Southern University (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Although the University uses the services of NSC, the University still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3).

**For 10 (17 percent) of 60 students tested, the University did not accurately report campus- or program-level data elements to NSLDS.** Specifically, the program length was reported incorrectly for the students’ master’s degree or doctoral degree programs. Additionally, for 1 of those 10 students, the University inaccurately reported the effective date of the student’s graduated status at the campus and program levels. The date reported was eight days before the actual date of graduation for the student.

**For 17 (45 percent) of 38 students tested who received a Direct Loan and ceased to be enrolled on at least a half-time basis or changed their permanent address, the students’ enrollment status was not reported to NSLDS in a timely manner.** Specifically:

- For 13 students, the University reported the students’ graduated status to NSLDS between 73 and 100 days after the students graduated.
- For 2 students, the University reported the students’ enrollment level change to NSLDS 89 and 95 days after the effective date of the status change.
- For 2 students, the University reported the students’ withdrawal status to NSLDS 68 and 70 days after the students’ withdrawal date.

The errors discussed above occurred because the University (1) did not configure its information system to accurately report student enrollment information to NSLDS, (2) does not have a process to monitor student enrollment and program information reported to NSLDS, and (3) does not have a reporting process that allows it to make corrections to ensure that it certifies and submits graduated statuses in a timely manner.

Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayments schedules.

Recommendation:

The University should develop and implement controls to ensure that campus- and program-level data elements are reported to NSLDS accurately and in a timely manner.

Views of Responsible Officials:

Campus and Program Level Data:

Texas Southern University agrees with the finding related to not accurately reporting campus or program level data elements to NSLDS.

Corrective Action Plan:

Texas Southern University agrees with the information that states the student's program length was incorrectly reported to NSLDS for 10 of 60 students tested. To further enhance reporting accurate information, the Office of Student Records (formerly the Registrar's Office) has updated our business practice regarding this matter in the following way. First, the Office of Student Records reached out to the Interim Dean of the Graduate School to provide the correct program length for Graduate Programs at TSU. Second, we gathered information regarding the total number of hours of each program offered and the total number of hours required to be considered a full-time student at TSU. We then utilized this information to calculate the program length in years. (For example, the eMPA program at TSU is 36 hours and a full-time course load for a graduate student is 9 hours. We then divided the total hours of the program (36 hours) by the full-time load (9). This provided us with how many semesters a full-time student would take to complete the program. To finish the calculation and get the program length, we divided it into 2 to get the number of years required to complete the program.

Implementation Date: January 2024

Responsible Person: Dr. Nickolaus Cioci, Dean of Student Records

Views of Responsible Officials:

Enrollment Status Updates:

Texas Southern University agrees with the finding related to not accurately reporting enrollment status updates to NSLDS in a timely manner.

Corrective Action Plan:

Texas Southern University also agrees with the information stating 17 of 38 student's tested enrollment status was not reported to NSLDS in a timely manner. We agree with this information that states 13 of the students tested did not have their graduation effective date accurately reported to NSLDS in a timely manner. To combat this issue, the Office of Student Records has created a new business process to report these students to NSLDS in a timelier manner. First, the graduation coordinator has requested academic units to provide her with information regarding students whose degrees are 100% complete earlier to allow her to confer these degrees quicker. Second, the Office of Student Records has also changed their business practice and informed both the Graduation Coordinator and the Law School Registrar's representative that all degrees must be conferred no later than 45 days after the semester ends. This will allow other staff time to turn in the graduation report to NSC in a timelier manner and review the rejected records/correct the rejected records before the 60-day deadline to help keep us in compliance.

Implementation Date: January 2024

Responsible Person: Dr. Nickolaus Cioci, Dean of Student Records

Views of Responsible Officials:

Accurate Attendance Reporting:

Texas Southern University agrees with the finding related to not accurately reporting enrollment status updates to NSLDS in a timely manner.

Corrective Action Plan:

Texas Southern University also agrees with the information stating 4 students that did not have their withdrawal status or effective date of status change reported in a timely manner to NSLDS. In reviewing these records, it appears accurate attendance was not taken causing Texas Southern University to be out of compliance for reporting practices. To further enhance reporting capabilities, the Office of Student Records has created a new business process to correct this error. First, TSU no longer allows advisors to register students and students must register themselves and sign a financial acknowledgement form. Also, the Office of Student Records has collaborated with the Office of the Provost to effectively communicate with faculty the ramifications of inaccurate attendance reporting. In these communications, the faculty are also provided instructions on how to accurately report attendance using their MyTSU attendance portal. Also, the Office of Student Records worked in conjunction with the Office of Information Technology, to automate the process of dropping students for non-attendance as reported by their faculty. Furthermore, we are continuing to update our business processes, so these students are reported to NSC/NSLDS in a timely manner. Another issue involved students being reported as nonattending but attending the course. TSU's Office of Student Records and Office of the Provost have also worked in conjunction to fix this issue as well. Several faculty members would not mark attendance causing their whole class to get dropped. We have worked in our process to inform instructors they must mark attendance for students to not create this issue in the future.

Implementation Date: January 2024

Responsible Person: Dr. Nickolaus Cioci, Dean of Student Records



**2023-120**

**Special Tests and Provisions – Gramm-Leach-Bliley Act - Student Information Security**

<b>Federal Agency:</b>	<b>U.S. Department of Education U.S. Department of Health and Human Services</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>Cross-cutting</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Cross-cutting</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

Gramm-Leach-Bliley Act:

Institutions must protect sensitive data, including information obtained in support of the administration of federal student financial assistance programs, as required by the Gramm-Leach-Bliley Act (GLBA) (Public Law 106-102). Under their Program Participation Agreement (PPA) and the GLBA, postsecondary educational institutions must protect student financial aid information, with particular attention to information provided by the Department of Education or otherwise obtained in support of the administration of the Title IV Federal student financial aid programs (*Dear Colleague Letter*, July 1, 2016 (GEN-16-12)). Institutions are required to develop, implement, and maintain an information security program that includes the minimum elements in Title 16, Code of Federal Regulations (CFR), Section 314.4. In addition, the institution must designate a qualified individual responsible for overseeing, implementing, and enforcing the institution’s information security program (Title 16, CFR, Section 314.4(a)).

**Texas Southern University (University) did not implement an information security program as required by the GLBA.** The University did not have a written information security program (and therefore did not address any of the minimum elements), and it did not designate a Qualified Individual responsible for implementing and monitoring its information security program. The University asserted that this was due to significant staffing issues in its Information Technology Department. Not implementing the required safeguards in an information security program and designating a Qualified Individual to implement and enforce those safeguards increases the University’s risk of data breach or loss.

Recommendations:

The University should:

- Develop and implement an information security program that contains all elements required by the GLBA and the Code of Federal Regulations.
- Designate a Qualified Individual responsible to implement and monitor its information security program.

Views of Responsible Officials:

Gramm-Leach-Bliley Act:

The University acknowledges and agrees with the findings.

Corrective Action Plan:

Through analysis of the exceptions identified in the audit, the University is working to hire a new full-time position to create and monitor its information security program and the University is in the process of publishing an information security webpage that meets all regulation requirements and serves as a conduit for users to locate policy, review the related legal code, report incidents, and request both training and OIT's assistance in assessment. Leadership has signed a contract with a third-party vendor to identify and implement all required GLBA controls.

Implementation Date: June 2024

Responsible Person: Mr. Matthew Steimel, Director of Enterprise Applications

Texas State University

**2023-121**

**Eligibility**

**Federal Agency:** U.S. Department of Education  
 U.S. Department of Health and Human Services  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.007; 84.033; 84.063; 84.268; 84.379; 84.408; and 93.925  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224122; Federal Work-Study Program, P033A224122; Federal Pell Grant Program, P063P220387; Federal Direct Student Loans, P268K230387; Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T230387; Postsecondary Education Scholarships For Veteran's Dependents (Iraq and Afghanistan Service Grant (IASG)), P408A220387; and Scholarships for Health Professions Students from Disadvantaged Backgrounds - Scholarships for Disadvantaged Students (SDS), 5 T08HP39298-03-00  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No

Cost of Attendance:

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student's cost of attendance (COA) minus the expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the "tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study." An institution also may include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Section 1087ll).

For Title IV programs, the EFC is the amount a student and his or her family are expected to pay for educational expenses; it is computed by the federal central processor and included on the student's Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student's financial aid exceeds the student's need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student's financial need (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, CFR, Sections 668.2, 673.5, and 685.301).

Texas State University (University) uses algorithmic budgeting to build COA budgets for each term based on a student's classification (undergraduate or graduate); residency (in-state or out-of-state); housing status (on-campus, off-campus, or living with parent); and enrollment status (full-time, three-quarter-time, half-time, or less-than-half-time). Budgeting rules within the University's student financial assistance system are established to assign various budget components based on the factors noted above.

**For 1 (2 percent) of 44 students tested, the University incorrectly calculated the COA.** Specifically, the University assigned a less-than-half-time COA when the student was enrolled full-time. As a result, the student's COA was understated by \$9,545. After auditors brought the issue to the University's attention, it identified a total of 84 total students who were affected, including 56 students who received Title IV financial assistance. Those errors occurred because the University did not recalculate the COA for students in the Pathway program after enrollment was finalized for the Spring 2023 term.

The errors discussed above did not result in overawards of financial assistance; therefore, there were no questioned costs. However, by incorrectly calculating COA, the University increases the risk of overawarding or underawarding financial assistance to students.

Recommendation:

The University should strengthen its controls to ensure that it correctly calculates students' COA budgets for the Pathway program in accordance with its process.

Views of Responsible Officials:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan:

After research, it was determined that the issue was limited to our co-enrollment program with Austin Community College (ACC Pathways). Procedures have been updated in our Systems Team to include recalculating the COA for all co-enrollment students after census. As a double check, our Program Specialist Team will also review all co-enrollment students to ensure that the COA was recalculated correctly.

Implementation Date: September 2023

Responsible Person: Dede Gonzales, Director of Financial Aid and Scholarships

Texas Tech University

2023-122

**General Controls. The following compliance areas were impacted:**

**Eligibility**

**Reporting**

**Special Tests and Provisions - Disbursements To or On Behalf of Students**

**Special Tests and Provisions - Return of Title IV Funds**

**Special Tests and Provisions - Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>Cross-cutting</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Cross-cutting</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

General Controls:

An institution must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, Code of Federal Regulations (CFR), Section 200.303(a)).

**Texas Tech University (University) did not appropriately restrict user access to its student information system.** Specifically, the University did not always limit access to the student information system to only users who needed that access based on their job responsibilities. While the University had a process in place to review user access, that process was not adequately designed to ensure that the University granted the appropriate level of access to all users based on the users' job duties. Allowing users inappropriate or excessive access to systems increases the risk of unauthorized changes being made in those systems.

Recommendation:

The University should ensure that user access to its student information system is appropriately limited based on a user's job responsibilities.

Views of Responsible Officials:

Texas Tech University acknowledges and agrees with the findings. Texas Tech University has worked to develop and implement corrective action to further improve processes.

Corrective Action Plan:

- The University has already implemented significant process enhancements in this area.
- The University immediately reviewed all Financial Aid security access and removed any access not deemed immediately necessary to the employee's job duties.
- The University has developed Financial Aid security classes based on employee positions. This will allow us to more easily monitor what access an employee has and ensure that it is appropriate to their job responsibilities.

Implementation Date: September 2023

Responsible Persons: Kyle Phillips and Robert Hamilton

**2023-123**

**Eligibility**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222328; and Federal Direct Student Loans, P268K232328</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>\$562</b>
<b>Repeat Finding:</b>	<b>No</b>

**Cost of Attendance:**

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student's cost of attendance (COA) minus the expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the "tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study." An institution also may include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Section 1087ll).

For Title IV programs, the EFC is the amount a student and his or her family are expected to pay for educational expenses; it is computed by the federal central processor and included on the student's Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student's financial aid exceeds the student's need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student's financial need (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, Code of Federal Regulations, Sections 668.2, 673.5, and 685.301).

Texas Tech University (University) uses algorithmic budgeting to build COA budgets based on student classification (undergraduate or graduate), academic program (for example, certain programs have increased tuition costs), enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time), living status (on-campus, off-campus, or living with parents), and residency (in-state or out-of-state). Budgeting rules within the University's student information system are established to assign various budget components based on the student's reported expected enrollment.

**For 3 (5 percent) of 65 students tested, the University incorrectly calculated the COA.** Specifically:

- For one student, the University assigned an incorrect loan fee to the COA. The University manually canceled the student's loan, but asserted that it did not remove the fee because the student was still eligible to receive the loan. As a result, the student's COA was overstated by \$60.

- For one student, the University did not adjust the student's COA budget to reflect the student's actual enrollment. The University manually assigned a three-quarter-time budget to the student. Due to the manual update, the COA was not subject to an automated update process to adjust the COA to less-than-half-time status at census. In addition, the student was not included in the University's process for reviewing manually updated budgets. As a result, the student's COA was overstated by \$4,157, and the student was overawarded \$562 associated with ALN 84.063, Federal Pell Grant Program, award number P063P222328.
- For one student, the University did not adjust the student's tuition and fees budget component to reflect a change in the student's academic program. The student's major changed after the initial budget had been assigned. As a result, the student's COA was overstated by \$903; however, the University did not overaward financial assistance to that student.

Incorrectly calculating COA increases the risk of overawarding or underawarding financial assistance to students.

Recommendation:

The University should strengthen its controls to ensure that it correctly calculates students' COA budgets in accordance with its process and does not overaward financial assistance to students.

Views of Responsible Officials:

Texas Tech University acknowledges and agrees with the findings. Texas Tech University has worked to develop and implement corrective action to further improve processes.

Corrective Action Plan:

- The University has already implemented significant process enhancements in this area.
- We have implemented an ad hoc report to identify students with canceled loans and loan fees included in their COA. The report is reviewed bi-weekly and loan fees for canceled loans are removed in a timely manner. Training regarding the timely cancelation of loan fees was provided to staff responsible for the review and adjustment.
- We have implemented an ad hoc report to review student's COA budget and the student's actual enrollment to identify discrepancies between a student's actual enrollment charges and student's COA budget. The report is reviewed following our census after the 20th day of classes and COA budgets are adjusted to align with actual enrollment charges. Training regarding post census review of student's actual attendance and student's COA budget was provided to staff responsible for the review and adjustments.
- We have implemented an ad hoc report to review student's tuition and fees budget component and the student's academic program to identify discrepancies between the student's tuition and fees budget component and the charges associated with their academic program. The report is reviewed monthly, and a student's tuition and fees budget components are adjusted to align with the student's academic program. Training regarding review of a student's tuition and fees budget component and the student's academic program was provided to staff responsible for the review and adjustments.

Implementation Date: January 2024

Responsible Persons: Christina Montecillo and Robert Hamilton

**2023-124**

**Special Tests and Provisions – Disbursements To or On Behalf of Students**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.063; and 84.268  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Pell Grant Program, P063P222328; and Federal Direct Student Loans, P268K232328  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No

Award Notifications:

Before an institution disburses Title IV, Higher Education Act of 1965 (HEA) program funds for any award year, the institution must notify a student of the amount of funds that the student or his or her parent can expect to receive under each Title IV, HEA program, and how and when those funds will be disbursed. If those funds include Direct Loan program funds, the notice must indicate which funds are from subsidized loans, which are from unsubsidized loans, and which are from PLUS loans (Title 34, Code of Federal Regulations (CFR), 668.165(a)(1)).

**For 7 (16 percent) of 43 disbursements tested, Texas Tech University (University) did not send an award notification or sent an award notification that did not include all required information.** Specifically:

- For four students who enrolled in the Fall 2022 term after August 1, 2022, the University did not send an award notification. The University sent award notifications to all students enrolled for the Fall 2022 term prior to that date. However, it did not have a process in place to identify and send award notifications to students who enrolled after that date. Therefore, this issue would have affected all students who enrolled in the Fall 2022 term after August 1, 2022.
- For three students who enrolled in the Spring 2023 term, the award notifications did not contain the type or amount of funds that the student or his or her parent could expect to receive. The University notified students of expected financial assistance through email, and the award notification emails for the Fall 2022 term contained a hyperlink for students to access their account in the student information system to review the expected loan types and amounts. However, the award notification emails for the Spring 2023 term did not contain that hyperlink. This issue would have affected all students who enrolled after August 1, 2022, and only for the Spring 2023 term.

The University did not have adequate controls in place to ensure that all students received award notifications and that the notifications contained all required elements. Not receiving award notifications, or receiving incomplete award notifications, impairs students' and parents' ability to budget for the cost of attending.

Recommendations:

The University should:

- Strengthen its controls to ensure that it identifies all students that require an award notification, and sends those notifications to the students.
- Ensure that award notifications contain all required elements.



Views of Responsible Officials:

Texas Tech University acknowledges and agrees with the findings. Texas Tech University has worked to develop and implement corrective action to further improve processes.

Corrective Action Plan:

The University has updated its disbursement notifications to include the type of loan borrowed and the amount borrowed in the template of the notification. In addition, the University has updated the notifications to go out to student and parent borrowers separately. The process has also been updated so that the notifications are sent out after any change to the student award is made on a nightly basis.

Implementation Date: January, 2024

Responsible Person: Robert Hamilton

**2023-125**

**Special Tests and Provisions – Return of Title IV Funds**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.007; 84.063; 84.268; 84.379; and 84.408</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224151; Federal Pell Grant Program, P063P222328; Federal Direct Student Loans, P268K232328; Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232328; and Postsecondary Education Scholarships For Veteran's Dependents (Iraq and Afghanistan Service Grant (IASG)), P408A222328</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>Unknown</b>
<b>Repeat Finding:</b>	<b>No</b>

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on the student's behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)).

For distance education, documenting that a student has logged into an online class is not sufficient to demonstrate academic attendance by the student. An institution must demonstrate that a student participated in class or was otherwise engaged in an academically related activity. Only active participation by a student in an instructional activity related to the student's course of study that meets the definition of "academic engagement" in Title 34, CFR, Section 600.2 and takes place during a payment period or period of enrollment qualifies as attendance in an academically related activity (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 5, Chapter 2).

**For 1 (5 percent) of 20 students tested, Texas Tech University (University) did not have evidence of academic engagement in the distance education course from which the student's withdrawal date was determined.** The University asserted that when an instructor submits a failing grade for a student, the instructor is required to provide the date of last academic activity. That date is recorded in the University's student information system and used by the University to determine the unofficial withdrawal date for Return of Title IV purposes. However, the University did not have a process in place to require instructors to provide or maintain evidence of academic engagement in distance education courses. As a result, the University could not demonstrate that the student participated or otherwise engaged in an academically related activity in that course to support the last date of attendance used by the University for Return of Title IV purposes.

Having a process that does not consistently calculate and return the correct amount of Title IV funds increases the risk that the University could return less Title IV funds than it is required to return.

Recommendations:

The University should:

- Ensure that evidence of academic engagement is consistently documented for students in distance education courses.
- Strengthen its controls to ensure that it accurately calculates returns of Title IV funds when required, including review of the variables it uses in those calculations.

Views of Responsible Officials:

Texas Tech University acknowledges and agrees with the findings. Texas Tech University has worked to develop and implement corrective action to further improve processes.

Corrective Action Plan:

The Financial Aid and Scholarships Office at Texas Tech University will collaborate closely with the Provost's office to create a strategy for more precisely recording the final date of academic engagement for students enrolled in online courses.

Implementation Date: January 2024

Responsible Persons: Robert Hamilton and Bobbie Brown

**2023-126**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222328; and Federal Direct Student Loans, P268K232328</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>2020-117</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment status changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 1, 4, 7, and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student first began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4).

For instances in which a student completes one academic program and then enrolls in another academic program at the same school, the school must report two separate enrollment transactions: one showing the completion of the first program and its effective date and credential level, and the other showing the enrollment in the second program and its effective date (*Dear Colleague Letter*, March 30, 2012 (GEN-12-06)). For a student who has graduated, institutions that initially report a withdrawn status must subsequently report the student as having graduated by certifying a “G” status at the campus level and/or program level as appropriate (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4, Section 4.4.3).

Texas Tech University (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Although the University uses the services of NSC, the University still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3, Section 3.3).

**For 5 (8 percent) of 60 students tested, the University did not report campus- or program-level data elements accurately or in a timely manner to NSLDS. Specifically:**

- For three students, the enrollment effective date was correctly reported as the first day of the Summer 2023 term to NSLDS at the program level; however, the enrollment effective date was incorrectly reported as the day after the last day of the Spring 2023 term at the campus level because it did not align with the date reported at the program level. The effective date reported at the campus level should be the same date reported at the program level because those dates reflect the same enrollment status change.
- For one student, the University incorrectly reported the student's program-level enrollment status and the student's program begin date as the day after the last day of the Spring 2023 term. The enrollment status should have been reported at the program level as full-time effective the first day of the Fall 2023 term.
- For one student, the campus-level enrollment status change should have been reported as graduated, but it was incorrectly reported as withdrawn. Additionally, the student was pursuing dual majors, and the program-level enrollment status was correctly reported as graduated for one program in a timely manner but incorrectly reported as withdrawn for the second program. The incorrect campus-level enrollment change and program-level enrollment change were reported to NSLDS 135 days after the effective date of the graduation.

The errors discussed above were caused by issues related to the configuration of the enrollment reporting processes in the University's student information system.

Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayments schedules.

Recommendations:

The University should:

- Strengthen its controls to ensure that campus-level and program-level data elements are reported to NSLDS accurately and in a timely manner.
- Ensure that dual-major graduated statuses are reported to NSLDS accurately and timely for all programs.

Views of Responsible Officials:

Texas Tech University acknowledges and agrees with the findings. Texas Tech University has worked to develop and implement corrective action to further improve processes.

Corrective Action Plan:

- The University has already implemented significant process enhancements in this area.
- Additional checks are now in place to ensure that campus-level and program level reporting is accurate moving forward.
- Additional checks have also been put in place to ensure that dual-majors graduation statuses are reporting accurately and in a more timely manner moving forward.

Implementation Date: January 2024

Responsible Persons: Kyle Phillips and Bobbie Brown

**2023-127**

**Special Tests and Provisions – Additional Locations**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Direct Student Loans, P268K232328</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>\$3,452,367</b>
<b>Repeat Finding:</b>	<b>No</b>

Eligibility and Certification Approval Report:

Each institution's most recent Eligibility and Certification Approval Report (ECAR) lists the institution's main campus and any additional approved locations. For any other locations at which an institution offers 50 percent or more of an eligible program, the institution must notify the U.S. Department of Education of that location if the institution plans to disburse Title IV funds to students enrolled at that location (Title 34, Code of Federal Regulations (CFR), Section 600.21(a)(3)). An institution may not disburse Title IV funds to students at that location before it reports to the U.S. Department of Education about that location (Title 34, CFR, Section 600.21(d)).

**Texas Tech University's (University) most recent ECAR did not include all additional locations.** Specifically, the University offered more than 50 percent of an eligible program at the School of Veterinary Medicine at Amarillo; however, the University did not include the location on its most recent ECAR nor did it submit notice or an application for approval of additional location as required. The University asserted that the error occurred due to turnover of the Primary Designee responsible for requesting approval of the new location, which resulted in the University failing to adequately review its ECAR to ensure that it reported all locations at which it offered more than 50 percent of an eligible program.

The University disbursed \$3,452,367 in federal student financial assistance to 108 students at the unreported location during the 2022–2023 award year. Those disbursements were associated with ALN 84.268, Federal Direct Student Loans, award number P268K232328, and were considered questioned costs. After auditors brought the issue to the University's attention, the University added the location to its ECAR and the School of Veterinary Medicine at Amarillo was approved on July 26, 2023.

Recommendation:

The University should update its ECAR as required, and ensure that it does not disburse federal financial assistance to students at locations that are not approved by the U.S. Department of Education.

Views of Responsible Officials:

Texas Tech University acknowledges and agrees with the findings. Texas Tech University has worked to develop and implement corrective action to further improve processes.

Corrective Action Plan:

- The University has already implemented significant process enhancements in this area.
- The University immediately updated the ECAR to add the School of Veterinary Medicine at Amarillo.
- The University has implemented updated procedures requiring both the Primary and Secondary designee to review the ECAR quarterly for any required changes.

Implementation Date: August 2023

Responsible Persons: Jamie Hansard and Kyle Phillips

Texas Tech University Health Sciences Center

**2023-128**

**Special Tests and Provisions – Enrollment Reporting**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.063; and 84.268  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Pell Grant Program, P063P223367; and Federal Direct Student Loans, P268K233367  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** 2016-122

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment status changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 1, 4, 7, and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective, and the program begin date is the date the student began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4). For a student who has graduated, institutions that initially report a withdrawn status must subsequently report the student as having graduated by certifying a “G” status at the campus level and/or program level as appropriate (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4, Section 4.4.3).

Texas Tech University Health Sciences Center (Health Sciences Center) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the Health Sciences Center reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes to NSLDS when required. Although the Health Sciences Center uses the services of NSC, the Health Sciences Center still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3.3).

**For 6 (10 percent) of 62 students tested, the Health Sciences Center did not accurately report campus-level enrollment effective dates or did not report enrollment status changes to NSLDS.** Specifically:

- For one student, the enrollment status effective date was reported incorrectly at the campus-level. The student's enrollment status for the Spring 2023 term decreased from full-time to less-than-half-time in April 2023; however, the effective date was reported as January 2023.
- For five students, the Health Sciences Center did not report the students' enrollment status changes to NSLDS. Two of those students withdrew, two students graduated, and one student received an approved leave of absence.

The Health Sciences Center asserted that the errors discussed above were caused by issues related to the configuration of the enrollment reporting processes in the Health Sciences Center's student information system, manual reporting errors, and not having adequate controls to ensure that student enrollment information reported to NSC was accurately reported to NSLDS.

Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayment schedules.

Recommendation:

The Health Sciences Center should strengthen its controls to ensure that campus-level enrollment statuses and effective dates are reported accurately and in a timely manner to NSLDS.

Views of Responsible Officials:

The University acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan:

We will work to reestablish access with NSLDS to ensure that all student statuses are reported correctly from NSC. We will also incorporate procedures to ensure we are capturing and reporting all students' status changes accurately through Cognos reports and a newly developed enrollment reporting dashboard.

Implementation Date: Summer 2024

Responsible Person: Amanda McSween, TTUHSC Registrar



The University of Texas at Arlington

2023-129

*General Controls. The following compliance areas were impacted:*

Eligibility

Reporting

Special Tests and Provisions - Disbursements To or On Behalf of Students

Special Tests and Provisions - Return of Title IV Funds

Special Tests and Provisions - Enrollment Reporting

Federal Agency:	U.S. Department of Education U.S. Department of Health and Human Services
Federal Program Title:	Student Financial Assistance Cluster
Assistance Listing Number:	Cross-cutting
Pass-Through Agency:	N/A
Award Number:	Cross-cutting
Award Period:	July 1, 2022, to June 30, 2023
Statistically Valid Sample:	No and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency
Questioned Costs:	None
Repeat Finding:	2020-142

General Controls:

An institution must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, Code of Federal Regulations (CFR), Section 200.303(a)).

**The University of Texas at Arlington (University) did not appropriately restrict user access to its student information system.** Specifically, a user was granted administrative access in the student information system, which included the ability to modify information and process transactions, such as authorizing and disbursing aid. The University did not remove the administrative access after the user's specific job responsibilities no longer required that level of access. The University had a process to periodically review user access; however, that review was not sufficient to identify the inappropriate access. Allowing users inappropriate or excessive access to systems increases the risk of unauthorized changes being made in those systems.

Recommendation:

The University should ensure that user access to its student information system is appropriately limited based on a user's job responsibilities.

Views of Responsible Officials:

To the point that The University of Texas at Arlington (University) did not appropriately restrict user access to its student information system. OIT and Financial Aid acknowledge that a user was given elevated access that was not removed when the assigned maintenance task was completed.

Corrective Action Plan:

In response to the current finding of temporary access monitoring, the frequency of reviews for people that have temporary Financial Aid role assignments will be increased from an annual review to quarterly, for a period of two years. Staff training for access control and business owner training has taken place, to increase awareness that roles need timely removal when maintenance tasks are completed.

Implementation Date: 1/29/24

Responsible Persons: Karen Krause, Office of Financial Aid  
Doug Bergere, Office of Information Technology

**2023-130**

**Cash Management**

<b>Federal Agency:</b>	<b>U.S. Department of Health and Human Services</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>93.264; and 93.364</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Nurse Faculty Loan Program (NFLP), 2 E01HP28792-04-00; and Nursing Student Loans (NSL), 1 E4CHP46343-01-00</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>\$19,593</b>
<b>Repeat Finding:</b>	<b>No</b>

Institutions must maintain advance payments of federal awards in interest-bearing accounts (Title 2, Code of Federal Regulations (CFR), Section 200.305(b)(8)). Interest earned amounts up to \$500 per year may be retained by the non-federal entity for administrative expense. Any additional interest earned on federal advance payments deposited in interest-bearing accounts must be remitted annually to the Department of Health and Human Services Payment Management System (PMS) through an electronic medium using either the Automated Clearing House (ACH) network or a Fedwire Funds Service payment (Title 2, CFR, Section 200.305(b)(9)).

**The University of Texas at Arlington (University) did not remit interest to the Department of Health and Human Services' PMS as required.** Specifically, the University:

- Maintained advance payments of Nurse Faculty Loan Program (NFLP) funds in an interest-bearing account, which earned \$17,803 in interest in fiscal year 2023.
- Maintained advance payments of Nursing Student Loan (NSL) funds in an interest-bearing account, which earned \$2,290 in interest in fiscal year 2023.

The University asserted it was not aware of the requirement to remit interest for NFLP and NLS, and believed the earnings on interest could be retained as a source of additional funds for lending to students.

After the \$500 allowance for administrative expenses, the University would be required to remit interest totaling \$17,553 associated with ALN 93.264, Nurse Faculty Loan Program, award number 2 E01HP28792-04-00 and \$2,040 associated with ALN 93.364, Nursing Student Loans, award number 1 E4CHP46343-01-00, which are considered questioned costs.

Recommendation:

The University should ensure that interest in excess of \$500 per year earned on federal cash draws is remitted annually to the Department of Health and Human Services.

Views of Responsible Officials:

The University has been adhering to the guidance found in the Nursing Faculty and Student Loan award documentation as well as the guidance found in the HRSA EHB Guidance Document regarding interest earned on the advanced payments. The guidance found in these documents states that interest earned in these loan funds should be maintained in an interest-bearing account and deposited in the loan fund. It further states that the interest earned can be retained as an important source of additional funds for lending to students.

However, as a result of the finding from this audit, the University acknowledges that interest in excess of \$500 must be remitted annually to the Department of Health and Human Services.

Corrective Action Plan:

The University will remit annually any interest earned in excess of \$500 to the Department of Health and Human Services.

Implementation Date: 2/2024

Responsible Person: Andrea Wright, Executive Director of Accounting Services

**2023-131**

**Eligibility**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.007; 84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224172; Federal Pell Grant Program, P063P222335; and Federal Direct Student Loans, P268K232335</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

Cost of Attendance:

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student's cost of attendance (COA) minus the expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the "tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study." An institution also may include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Section 1087ll).

For Title IV programs, the EFC is the amount a student and his or her family are expected to pay for educational expenses; it is computed by the federal central processor and included on the student's Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student's financial aid exceeds the student's need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student's financial need (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, Code of Federal Regulations (CFR), Sections 668.2, 673.5, and 685.301).

The University of Texas at Arlington (University) uses algorithmic budgeting to build COA budgets for each term based on a student's classification (undergraduate or graduate), dependency (dependent or independent), residency (in-state or out-of-state), living status (on-campus, off-campus, or with parents), and enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time). Budgeting rules within the University's student information system are established to assign various budget components based on the factors noted above.

**For 3 (5 percent) of 63 students tested, the University incorrectly calculated the COA.** Specifically:

- For two students, the University understated the COA by assigning a books component that did not reflect the students' actual enrollment status. Those errors occurred because the University budgeted the students' books at half-time enrollment instead of full-time enrollment. The University attributed the cause to human error associated with a manual budget rebuild in the student information system. As a result, the COA was understated by \$200 for each of those students.
- For one student, the University assigned an incorrect budget for the cost of tuition and fees component during the Summer 2022 term. The University attributed the cause to human error. As a result, the COA was understated by \$198.

The errors discussed above did not result in overawards of financial assistance; therefore, there were no questioned costs. However, by incorrectly calculating COA, the University increases the risk of overawarding or underawarding financial assistance to students.

#### Federal Pell Grant:

A student is eligible to receive a Federal Pell Grant for the period of time required to complete his or her first undergraduate baccalaureate course of study (Title 34, CFR, Section 690.6(a)).

When awarding Federal Pell Grant assistance to students, institutions use the payment and disbursement schedules provided each year by the U.S. Department of Education for determining award amounts (Title 34, CFR, Section 690.62(a)).

**Based on a review of the full population of student financial assistance recipients, the University awarded a total of \$1,593 in Federal Pell Grant assistance to 2 post-baccalaureate students who were not eligible for that assistance.** The University asserted queries designed to identify these issues were not run timely due to staffing issues within the Financial Aid department. After auditors brought those errors to the University's attention, the University returned the funds to the U.S. Department of Education; therefore, there were no questioned costs.

**For 1 (2 percent) of 63 students tested, the University did not award Federal Pell Grant assistance to an eligible student.** Specifically, the student was eligible to receive \$1,790 in Federal Pell Grant assistance, but did not receive an award from the University. The University asserted that the error occurred because the student made a late registration change and was missed on the University's add report. As a result, the student was underawarded Federal Pell Grant assistance; therefore, there were no questioned costs.

Federal Direct Student Loans:

Direct Subsidized and Unsubsidized Loans have annual and aggregate limits that are the same for all students at a given grade level and dependency status. In general, a loan may not be more than the amount the borrower requests, the borrower's unmet financial need, the borrower's COA, or the borrower's maximum borrowing limit. (U.S. Department of Education *2022-2023 Federal Student Aid Handbook*, Volume 3, Chapter 5).

**For 1 (2 percent) of 63 students tested, the University did not disburse Direct Loans in accordance with applicable limits.** Specifically, the University disbursed a Subsidized Direct Loan in excess of the student's aggregate Subsidized Direct Loan and Total Direct Loan limits. After auditors brought the overaward issue to the University's attention, it returned the loan funds; therefore, there were no questioned costs. The University asserted that error occurred because the University did not receive an updated history file in a timely manner due to issues with the National Student Loan Data System (NSLDS).

Federal Supplemental Educational Opportunity Grants (FSEOG):

The FSEOG program provides grants to eligible undergraduate students. Institutions are required to award FSEOG first to Federal Pell Grant recipients who have the lowest EFC. If an institution has FSEOG funds remaining after giving FSEOG awards to all Federal Pell Grant recipients, it can then award the remaining FSEOG funds to eligible students with the lowest EFCs who did not receive Federal Pell Grants (Title 34, CFR, Section 676.10).

**Based on a review of the full population of student financial assistance recipients, the University awarded a total of \$750 in FSEOG assistance to a student who was working towards a second bachelor's degree and thus was not eligible for that assistance.** The student was awarded FSEOG in the Spring 2023 term after earning a first bachelor's degree in the Fall 2022 term. The University asserted this was a manual error caused by a counselor canceling the student's Federal Pell Grant, but failing to cancel the student's FSEOG award. After auditors brought the issue to the University's attention, it removed the grant funds from the student's account; therefore, there were no questioned costs.

Recommendations:

The University should:

- Strengthen its controls to ensure that it correctly calculates students' COA budgets in accordance with its process.
- Award Federal Pell Grant assistance only to eligible students.
- Ensure that students are awarded Federal Pell Grants for which they are eligible.
- Disburse Subsidized Direct Loans within the student's applicable aggregate limit.
- Award FSEOG assistance only to eligible students.

Views of Responsible Officials:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan:

The University has implemented significant process enhancements in this area. The policy manual has been revised to include detailed procedures.

The University will build Cost of Attendance and place in PeopleSoft Campus Solutions. Before financial aid is disbursed to students the Office of Financial Aid will rebuilt budgets which includes COA to ensure they match all COA's for all programs. This process will ensure that students are eligible for the aid awarded and disbursed.

OIT has implemented new reports to determine PELL, FSEOG, and Direct Loan eligibility and will be reviewed monthly to ensure accuracy of eligible awards and aggregate limits for all financial aid students.

Implementation Date: March 2024

Responsible Persons: Laurie Rosenkrantz, Associate Director  
Karen Krause, Executive Director  
Lea Anne Sikora, Associate Director

**2023-132**

**Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; 84.268; and 84.379</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222335; Federal Direct Student Loans, P268K232335; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232335</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

COD Reporting:

Institutions must submit Federal Pell Grant, Iraq and Afghanistan Service Grant, Direct Loan, and Teacher Education Assistance for College and Higher Education (TEACH) Grant disbursement records to the Common Origination and Disbursement (COD) system no later than 15 days after making the disbursement or becoming aware of the need to adjust a previously reported disbursement. Reporting this information helps ensure that institutions have the most accurate information available about students' federal awards and helps prevent an institution from overawarding students (Title 34, Code of Federal Regulations (CFR), Section 690.83(b); U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 3, Chapter 1; and Federal Register, Volume 88, Number 120). Certain data elements are required to be reported as part of a student's origination and disbursement record, including the student's Social Security number, Central Processing System (CPS) transaction number, enrollment date, cost of attendance, the start and end dates for the academic term, disbursement amount, and disbursement date (*2022-2023 COD Technical Reference*, Volume II).

**For 5 (8 percent) of 61 students tested, the University of Texas at Arlington (University) did not accurately report all origination record data elements to the COD system.** Two of those students had both errors discussed below. Specifically,

- For four students, the University reported an incorrect academic end date for one or more Direct Loan originations made on behalf of the students during the award year.
- For three students, the University reported an incorrect cost of attendance for one or more Federal Pell Grant and/or Direct Loan originations made on behalf of the students during the award year.

The University asserted that its developer was unable to identify the specific cause of these errors, but determined that the errors were related to an automated process rather than a manual change. In addition, the University did not have a sufficient monitoring process in place to identify those discrepancies. Not accurately reporting information to the COD system could result in the institution overawarding federal funds.

Recommendation:

The University should strengthen its controls to ensure that academic end dates and cost of attendance are reported to the COD system accurately.

Views of Responsible Officials:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan:

The University has implemented significant process enhancements in this area. The policy manual has been revised to include detailed procedures. Management will conduct a second level review to ensure that the University is following the requirements.

After the aid year activation for calendars is posted by the Office of Registrar, management will review calendar dates and other components reported to COD on a monthly schedule to ensure accuracy. COD reports are sent twice a week to ensure calendar and cost of attendance is updated correctly for all federal programs.

Implementation Date: March 2024

Responsible Persons: Leanne Sikora, Associate Director  
Laurie Rosenkrantz, Associate Director

**2023-133**

**Special Tests and Provisions – Return of Title IV Funds**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.063; and 84.268  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Pell Grant Program, P063P222335; and Federal Direct Student Loans, P268K232335  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on the student's behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)).

An institution must return the amount of Title IV funds for which it is responsible as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(j)).

**For 5 (8 percent) of 61 students tested who withdrew and required a return of Title IV funds, the University of Texas at Arlington (University) did not return the funds within the required time frame.** Specifically, the University returned the Title IV funds to the U.S. Department of Education between 101 to 390 days after the University determined the students withdrew. For four of those students, the updates to the students' returns occurred after auditors selected those students for review. The error for the other student was identified by the University, but the funds were not returned in a timely manner. After the University became aware of the errors, it returned those funds to the U.S. Department of Education; therefore, there were no questioned costs.

The University did not have an adequate monitoring process to ensure that Title IV funds were returned within the required time frame. Not making returns within the required time frames reduces the funds available to the U.S. Department of Education for its program management.

**Recommendation:**

The University should ensure that it returns Title IV funds within required time frames.



Views of Responsible Officials:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan:

The University has implemented significant process enhancements in this area. The policy manual has been revised to include detailed procedures. Management will conduct a second level review to ensure that the University is following the requirements.

During the academic year for this audit the Office of Financial Aid staffing was reduced by two full-time employees in the R2T4 area. The University has two full time employees who completes R2T4's daily. A secondary review and quality control will be completed by a third employee for accuracy on the R2T4 calculations and return of funds within established time frames. Reconciliations are completed monthly to ensure timeliness of R2T4s and return of funding to COD.

Implementation Date: March 2024

Responsible Persons: Laurie Rosenkrantz, Associate Director  
Mayra Torres Gonzalez, Assistant Director  
Jike Wei, FA Counselor III

**2023-134**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222335; and Federal Direct Student Loans, P268K232335</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>2020-143</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment status changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 1, 4, 7, and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4). For a student who has graduated, institutions that initially report a withdrawn status must subsequently report the student as having graduated by certifying a “G” status at the campus level and/or program level as appropriate (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4, Section 4.4.3).

The University of Texas at Arlington (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes to NSLDS when required. Although the University uses the services of NSC, the University still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3, Section 3.3).

**For 18 (30 percent) of 61 students tested, the University did not accurately report campus- and program-level data elements to NSLDS.** One of those students was affected by two of the errors discussed below. Specifically:

- For 13 students, the University incorrectly reported the students’ enrollment status at the program level to NSLDS. Six students were reported as less-than-half-time instead of half-time, and seven students were reported as half-time instead of full-time. Those errors occurred because the enrollment reporting processes in the University’s student information system were not configured appropriately for the Graduate Nursing program.
- For four students, the enrollment effective date was reported correctly to NSLDS at the program level; however, the University incorrectly reported the first day of the Spring 2023 term as the enrollment effective date at the campus level. The effective date reported at the program level should have been the same date reported at the campus level because those dates reflect the same enrollment status change. As noted above, those errors were caused by issues with the configuration of the enrollment reporting processes for the Graduate Nursing Program.
- For two students, the University did not report the students’ graduated status or did not accurately report the graduated status at the campus and program levels to NSLDS. One student’s graduated status was accurately reported at the campus level, but was reported as withdrawn at the program level. The other student was inaccurately reported as withdrawn at both the campus- and program-levels. Those errors occurred because the students’ statuses required manual reporting and were overlooked.

Not reporting student enrollment and program information accurately could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayment schedules.

Recommendation:

The University should strengthen its controls to ensure that all status changes are reported accurately to NSLDS.

Views of Responsible Officials:

The University acknowledges and agrees with the finding. The University will work to develop and implement corrective action to improve and update the processes.

Corrective Action Plan:

The Office of the Registrar is working with the Office of Information Technology (OIT) to review the current NSC Enrollment Reporting logic within our student information system to identify the root cause of the data inconsistencies between campus- and program-level data, and subsequently update the associated logic for future term reporting. The Office of the Registrar has also implemented monthly data validation into our business processes (as of Fall 2023), in alignment with the NSC file submission schedules, which allows for further management oversight of deadline compliance and additional data validation.

Implementation Date: August 1, 2024

Responsible Persons: Kimberly Tate, University Registrar  
Deepika Chalemela, Chief Information Officer

The University of Texas at Austin

2023-135

*General Controls. The following compliance areas were impacted:*

Eligibility

Reporting

Special Tests and Provisions - Disbursements To or On Behalf of Students

Special Tests and Provisions - Return of Title IV Funds

Special Tests and Provisions - Enrollment Reporting

Federal Agency:	U.S. Department of Education U.S. Department of Health and Human Services
Federal Program Title:	Student Financial Assistance Cluster
Assistance Listing Number:	Cross-cutting
Pass-Through Agency:	N/A
Award Number:	Cross-cutting
Award Period:	July 1, 2022, to June 30, 2023
Statistically Valid Sample:	No and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency
Questioned Costs:	None
Repeat Finding:	No

General Controls:

An institution must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, Code of Federal Regulations (CFR), Section 200.303(a)).

**The University of Texas at Austin (University) did not appropriately restrict user access to its student information system.** Specifically, an employee retained the ability to modify student financial aid awards after transitioning from the Office of Student Financial Aid to another department within the University. Allowing users inappropriate or excessive access to systems increases the risk of unauthorized changes being made in those systems.

**In addition, the University did not have sufficient controls over its change management process for information systems.** Specifically, one of the University's departments did not enable the control designed to prevent developers from migrating their own code changes into production. Not having sufficient segregation of duties controls over the change management process increases the risk of unauthorized programming changes being made to critical information systems that the University uses to administer student financial assistance.

Recommendations:

The University should:

- Ensure that user access to its student information system is appropriately limited based on a user's job responsibilities.
- Strengthen its controls over its change management process to ensure adequate segregation of duties.

Views of Responsible Officials:

The University acknowledges and agrees with the finding. In this case, the employee transitioned from the Office of Scholarships and Financial Aid (OSFA) to the Student Financial Aid implementation project. It was intended for this employee to retain his prior access for a time so he could help provide backstop support while his duties were transitioned to other employees within OSFA. This access should have been removed once his duties were successfully transitioned.

Corrective Action Plan:

In the event that an employee transitions to another University department but needs to retain access for a period of time to facilitate knowledge transfer or to provide backstop support during the transition period, a date will be set for removing that access by setting an expiration date on the authorization, when feasible. If an automated access expiration date is not available, a calendar meeting will be scheduled for at least 2 people authorized to remove that access to remind them to remove the access.

Implementation Date: January 2024

Responsible Person: Diane Todd Sprague, Assistant Vice Provost for Scholarships and Financial Aid

Views of Responsible Officials:

The University acknowledges and agrees with the finding. However, technical limitations in the current financial aid management system require that a particular mainframe programming library be exempted from the change control mechanisms that are used in all other libraries that can update student financial aid information.

Corrective Action Plan:

The University is currently in the process of replacing its current custom-developed, mainframe-based financial aid management system with a vendor-provided, cloud-based system. The current issue with the mainframe programming library not being under change control will be resolved with the implementation of the new financial aid management system.

Implementation Dates: Rolling implementation starting February 2024 through August 2024

Responsible Person: Graham Chapman, Assistant Vice Provost and Director of Academic Information Systems

**2023-136**

**Special Tests and Provisions – Return of Title IV Funds**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.007; 84.063; and 84.268  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224173; Federal Pell Grant Program, P063P222336; and Federal Direct Student Loans, P268K232336  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No

Return of Title IV Calculations:

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs, and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on the student's behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)).

**For 1 (2 percent) of 60 students tested, the University of Texas at Austin (University) incorrectly calculated the amount of Title IV funds to be returned.** Specifically, the University initially determined that the student officially withdrew on March 10, 2023, and the University incorrectly determined that the student completed more than 60 percent of the term. The University subsequently incorrectly determined that the student unofficially withdrew on February 10, 2023, and processed a return of Title IV funds in the amount of \$18,742. After auditors brought the error to the University's attention, it re-performed the return calculation using the correct date of withdrawal and reinstated the appropriate amount of funds to the student. Not having a process that consistently calculates and returns the correct amount of Title IV funds increases the risk that the University could return less Title IV funds than it is required to return.

Coronavirus Aid, Relief, and Economic Security (CARES) Act:

Section 3508 of the CARES Act directs the Secretary to waive the statutory requirement for institutions to return Title IV funds (R2T4) as the result of student withdrawals related to a qualifying emergency. For any student who begins attendance in a payment period or period of enrollment that includes March 13, 2020, or begins between March 13 and the later of December 31 or the last date that the national emergency is in effect, and subsequently withdraws from the period as a result of COVID-19-related circumstances, an institution is not required to return Title IV funds. The CARES Act requires an institution to report to the Department information specific to each student for whom it was not required to return Title IV funds under the waiver exception. An institution must determine the total amount of grant and loan assistance that otherwise would have been returned, identified in Step 5 of the R2T4 calculation, had the calculation been performed. Therefore, it will continue to be necessary for institutions to perform an R2T4 calculation for each student covered by the CARES Act R2T4 waiver (Electronic Announcement titled UPDATED Guidance for interruptions of study related to Coronavirus (COVID-19), June 16, 2020).

**For 1 (50 percent) of 2 students tested who were eligible for relief under the CARES Act, the University incorrectly processed a return of Title IV funds.** The University determined that the student was eligible to receive an R2T4 waiver under Section 3508 of the CARES Act. However, the University subsequently processed a return of Title IV funds for the student. The University asserted that error occurred because the student was listed on a census report showing students who did not enroll in sufficient hours to receive aid, and the student's Title IV funds were incorrectly returned because the student's CARES Act R2T4 waiver was overlooked. After auditors brought the error to the University's attention, it reinstated the student's aid and reported to the U.S. Department of Education that the student qualified for relief under the CARES Act waiver exemption and reported the amount of relief given. Not accurately identifying students who qualify for a waiver could result in those students not receiving aid to which they are entitled.

Timeliness of Returns:

An institution must return the amount of Title IV funds for which it is responsible as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(j)).

**For 1 (2 percent) of 58 students tested who withdrew and required a return of Title IV funds, the University did not return the funds within the required time frame.** The University performed the return calculation and executed a transaction to return the funds within its student information system; however, the University did not return the Title IV funds to the U.S. Department of Education within the required 45-day time frame due to an error in processing the return of those funds. After auditors selected the student for testing, the University returned Title IV funds as required; therefore, there were no questioned costs. Not returning funds within the required time frame reduces the information available to the U.S. Department of Education for its program management.

The University had a process to review its calculations for returns of Title IV funds; however, it did not have adequate controls to ensure that it identified the errors discussed above.

Recommendations:

The University should strengthen its controls to ensure that it:

- Accurately calculates returns of Title IV funds when required, including review of the variables it uses in those calculations.
- Performs return of Title IV calculations and returns funds within the required time frame.

Views of Responsible Officials:

The University acknowledges and agrees with the finding. For 1 (2 percent) of 58 students tested who withdrew and required a return of Title IV funds, the University did not return the funds within the required time frame. For 1 (2 percent) of 60 students tested, the University incorrectly calculated the amount of Title IV funds to be returned. For 1 (50 percent) of 2 students tested eligible for relief under the CARES Act, the University incorrectly processed a return of Title IV funds. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to improve the processes further.

Corrective Action Plan:

The University has implemented significant process enhancements in this area. The policy manual will be revised to include detailed procedures. Management will conduct a second-level review to ensure the University complies with the requirements. Relief under the CARES Act expired at the end of the payment period, including the date of May 11, 2023, per General-23-46. No further corrective action plan is needed for relief under the CARES Act. To address issues of Title IV funds not being returned within the required time frame and incorrectly calculated amounts of Title IV funds to be returned, Office of Scholarships and Financial Aid (OSFA) has added a step to the process that includes a quality control review of no less than 20 percent of a randomly selected sample of all R2T4 reviews. In addition, OSFA has experienced technical limitations in the current custom-developed, mainframe-based system relying on manual processes for R2T4 calculations. The University is replacing the custom-developed, mainframe-based financial aid management system with a vendor-provided, cloud-based system. This will reduce the reliance on manual calculation of returns with a vendor system to assist with R2T4 calculations. By implementing a more robust quality control process and replacing our current mainframe-based financial aid system with a vendor-provided, cloud-based system, we will significantly enhance our R2T4 process to ensure compliance with Title IV requirements.

Implementation Dates: Rolling system implementation from February 2024 through August 2024

Responsible Person: Diane Todd Sprague, Assistant Vice Provost of Scholarships and Financial Aid

**2023-137**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222336; and Federal Direct Student Loans, P268K232336</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>



Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student first began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4).

Institutions may not be immediately aware of a student's enrollment status change when it happens. When the institution does become aware of such a change, it must report the status change using the actual enrollment status effective date, not the date when the institution became aware of the change (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4; and U.S. Department of Education Electronic Announcement, *NSLDS Enrollment Reporting - Submission Dates, Effective Dates and Certification Dates*, April 20, 2017).

The University of Texas at Austin (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Although the University uses the services of NSC, the University still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3, Section 3.3).

**For 4 (7 percent) of 61 students tested, the University did not accurately report program-level data elements to NSLDS.** Specifically, the University incorrectly reported the program enrollment effective date as the first date of the term, rather than the actual effective date of the students' enrollment status change. The University asserted those errors were caused by changes implemented in its automated enrollment reporting process to reflect the new 2023 academic calendar.

Not reporting student status changes accurately could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayment schedules.

Recommendation:

The University should strengthen its controls to ensure that program enrollment effective dates are reported to NSLDS accurately.

Views of Responsible Officials:

The University acknowledges and agrees with the Program Enrollment Effective Date finding. Program Enrollment Effective Date is defined as the date a student's enrollment status changes during a semester of enrollment (i.e. student's enrollment status changes from full-time to half-time status). For 4 (7 percent) of 61 students tested, the University did not accurately report program-level data elements to NSLDS. Specifically, the University incorrectly reported the program enrollment effective date as the first date of the term, rather than the date the students' enrollment status actually changed. The University asserted those errors were caused by required changes to its automated enrollment reporting process to accommodate the newly implemented structure of its academic calendar. Through analysis of the exceptions identified in the audit, the University has developed and implemented corrective action to further improve the processes.

Corrective Action Plan:

The University has implemented process enhancements in this area. While the audit identified inaccurate Program Enrollment Effective Dates, the corresponding Campus Enrollment Effective Dates were accurate. To address this inconsistency, coding modifications have been created, tested, and applied to ensure our enrollment reporting files are accurate and match on Program Enrollment Effective Date and Campus Enrollment Effective Date. Beginning with our fall 2023 subsequent of term enrollment file received by the National Student Clearinghouse (NSC) on 12/18/23, the students' Program Enrollment Effective Dates are accurate and match the associated Campus Enrollment Effective Dates. Our documentation will be revised to include these changes. Management will conduct a second level review to ensure that the University is in compliance with the requirements.

Implementation Date: December 2023

Responsible Person: Eric Poch, Associate Registrar

**2023-138**

**Special Tests and Provisions – Perkins Loan Recordkeeping and Record Retention**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.038</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Perkins Loan Program, award number N/A</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

Institutions must retain promissory and master promissory notes (MPNs) and repayment records for each Perkins Loan program loan made. Institutions are required to keep original paper promissory notes or original paper MPNs and repayment schedules in a locked, fireproof container. The original promissory notes and repayment schedules must be kept until the loans are satisfied (Title 34, Code of Federal Regulations (CFR), Section 674.19(e)(4)). An institution shall retain disbursement and electronic authentication and signature records for each loan made using an MPN for at least three years from the date the loan is canceled, repaid, or otherwise satisfied. (Title 34, CFR, Section 674.19(e)(3)(i)).

**The University of Texas at Austin (University) did not consistently maintain paper Perkins Loan records in a locked, fire-proof container, as required.** Paper records for open Perkins Loans were properly maintained; however, paper records for retired Perkins Loans were stored in paper boxes in the basement storage room of the Student Accounts Receivable Office. The University asserted that only staff in the Student Accounts Receivables Office have access to the storage room with electronic key cards, and that the records were stored in boxes because the University did not have sufficient filing cabinet storage available.

Not appropriately storing paper records results in noncompliance with the Federal Perkins loan program record retention requirements and increases the risk of data loss or breach.

Recommendation:

The University should ensure that retired Perkins Loan original paper promissory notes or original paper MPNs and repayment schedules are stored in a locked, fireproof container for the prescribed period.

Views of Responsible Officials:

The University acknowledges and agrees with the finding. The University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan:

The University is investigating the procurement of required locked, fireproof file cabinets and is in the process of requesting a formal quote for management approval to purchase.

Implementation Date: December 2024 (Tentatively)

Responsible Person: Lori Peterson, Executive Director and Controller – Accounting and Financial Management

The University of Texas at Dallas

2023-139

**Eligibility**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.007; 84.033; 84.063; 84.268; and 84.379  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224174; Federal Work-Study Program, P033A224174; Federal Pell Grant Program, P063P223234; Federal Direct Student Loans, P268K233234; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T233234  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No

Cost of Attendance:

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student's cost of attendance (COA) minus the expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the "tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study." An institution also may include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Section 1087ll).

For Title IV programs, the EFC is the amount a student and his or her family are expected to pay for educational expenses; it is computed by the federal central processor and included on the student's Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student's financial aid exceeds the student's need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student's financial need (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, CFR, Sections 668.2, 673.5, and 685.301).

The University of Texas at Dallas (University) established different COA budgets for each term based on a student's tuition rate (guaranteed or variable); classification (undergraduate or graduate); residency (in-state and out-of-state); living status (on-campus, off-campus, or at home); and enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time). Budgeting formulas within the University's student information system are used to assign various budget components based on the factors noted above.

**The University did not always accurately configure COA budget components in its student information system.** Specifically, the University incorrectly set the Summer transportation budget for a certain group of students—undergraduate students with a guaranteed tuition rate who were in-state residents living at home and enrolled half-time—to \$640 instead of \$928. After auditors brought the issue to the University's attention, it identified 299 students who were affected. As a result, the COA for those students was understated by a total of \$86,112 for the Summer 2023 term.

The errors discussed above did not result in overawards of financial assistance; therefore, there were no questioned costs. However, by incorrectly calculating COA, the University increases the risk of overawarding or underawarding financial assistance to students.

Recommendation:

The University should ensure that it accurately configures COA budget components within its student information system.

Views of Responsible Officials:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

While reviewing the population for submission to the auditors, the University determined that the above error had occurred. Since the timing was still within the summer semester, we corrected the COA component error and provided institutional grant funding for those students who had increased need due to the update in their summer transportation budget. There were only 2 students who needed to have their loans repackaged to avoid under awarding federal aid, which was done.

Corrective Action Plan:

The University has implemented significant process enhancements in this area. The policy manual will be revised to include detailed procedures. The steps involved in testing and reviewing Cost of Attendance components for each population of students during aid year roll-over will be expanded to include secondary review of all COA components to show they are assigning correctly for all variations of COA structures. In addition, management will review to ensure we are following federal requirements.

Implementation Date: January 2024

Responsible Person: Frankin Foxworthy, Director of Technology, Office of Financial Aid

**2023-140**

**Special Tests and Provisions – Perkins Loan Recordkeeping and Record Retention**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.038</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Perkins Loan Program, award number N/A</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

Institutions must retain promissory and master promissory notes (MPNs) and repayment records for each Perkins Loan program loan made. Institutions are required to keep original paper promissory notes or original paper MPNs and repayment schedules in a locked, fireproof container. The original promissory notes and repayment schedules must be kept until the loans are satisfied. If required to release original documents in order to enforce the loan, the institution must retain certified true copies of those documents. After the loan obligation is satisfied, the institution shall return the original or a true and exact copy of the note marked "paid in full" to the borrower, or otherwise notify the borrower in writing that the loan is paid in full and retain a copy for the prescribed period (Title 34, Code of Federal Regulations (CFR), Section 674.19(e)(4)).

**For 9 (100 percent) of 9 retired loans tested, the University of Texas at Dallas (University) did not send paid-in-full notifications to those borrowers, as required.** As a result, the University did not maintain the required documentation of the paid-in-full notifications to those borrowers after their loan obligations were satisfied. Those errors occurred because the University's third-party Perkins Loan servicer erroneously excluded the paid-in-full letter service from its contract renewal with the University, and the University failed to identify the discrepancy. The University provided auditors with correspondence from the servicer in which the servicer accepted responsibility for the oversight. The servicer stated that it would send the paid-in-full letters to borrowers retroactively.

Not maintaining adequate documentation results in noncompliance with the Federal Perkins loan program record retention requirements. Additionally, not notifying borrowers of their loans' paid-in-full status increases the risk of borrowers making overpayments on their loans.

Recommendation:

The University should ensure that paid-in-full notifications are sent to all borrowers who satisfy their Perkins Loan obligations, and retain a copy of each notification for the prescribed period.

Views of Responsible Officials:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

For many years, the University's Perkins Loan portfolio was being serviced by Campus Partners. Shortly after Heartland ECSI acquired Campus Partners, the University made the decision to fully transfer their Perkins Loan services to ECSI. This transition was intended to not only continue receiving the services provided by our current servicer, but also to enhance services in other areas. During the early stages of this transition our team was very involved in determining which services would be included in the contract. It was determined that there were services considered standard with Campus Partners that were not included with ECSI; the paid-in-full letter was one of these services. The Bursar management team noticed this discrepancy and mentioned this to our ECSI Client Relationship Coordinator dated April 27, 2017. Based on the information provided, it was our understanding that the paid-in-full letter service would be an active service with ECSI. Since ECSI does not retain copies of these letters, we had no reason to question whether this service was being done.

During this audit, it was brought to our attention that the most recent contract renewal with ECSI did not indicate that they were providing the paid- in-full letters on our behalf. As the Bursar Office began to research this process, we were told by an ECSI representative that they did not see this service being provided to our borrowers. After further communication with our Client Relationship Coordinator, it was determined that ECSI did not "turn on" this service after the order request was submitted to their implementation team, as determined via email on October 12, 2023.

The University understands it's our responsibility to ensure processes are being completed by all servicing organizations. In response, ECSI has submitted an order for this service to be activated for all future accounts. They have also agreed to send paid in full notices to all borrowers dating back to the beginning of our contract, as well as revising the contract to ensure this service is included moving forward.

Corrective Action Plan:

The University has implemented significant process enhancements in this area. The vendor has revised its services to include the paid-in-full letter process and has sent paid if full letters to all Perkins borrowers who were missed. Management will conduct a second level review to ensure that the University is in compliance with the requirements.

Implementation Date: November 2023

Responsible Person: Lisa Davis, Director, Bursar Office

The University of Texas at El Paso

2023-141

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222338; and Federal Direct Student Loans, P268K232338</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment status changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student changed to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student first began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4).

To protect a student's interest subsidy, institutions are required to report a graduated status for students who have completed their course of study (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4 and Appendix C). Institutions may not be immediately aware of a student's enrollment status change when it happens. When the institution does become aware of such a change, it must report the status change using the actual enrollment status effective date, not the date when the institution became aware of the change (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4; and U.S. Department of Education Electronic Announcement, *NSLDS Enrollment Reporting - Submission Dates, Effective Dates and Certification Dates*, April 20, 2017).

The University of Texas at El Paso (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Although the University uses the services of NSC, the University still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3, Section 3.3).

**For 3 (5 percent) of 62 students tested, the University did not accurately report campus- and program-level enrollment effective dates or did not report enrollment status changes to NSLDS.** Specifically:

- For two students, the effective date of the students' withdrawn status was reported incorrectly at both the campus and program levels. The University reported one student's withdrawal effective date as the end of the payment period, instead of the actual date of withdrawal. The University determined the second student never attended the Summer 2023 term and reported an incorrect withdrawal date instead of the student's actual last date of attendance, which was the last day of the Fall 2022 term.
- For one student, the University did not report an enrollment status change to NSLDS. The student's enrollment status decreased from three-quarter-time to less-than-half-time after the University approved a medical withdrawal for certain courses after the term had ended, and the University did not report that change.

**For 2 (12 percent) of 17 students tested who received a Direct Loan and ceased to be enrolled on at least a half-time basis or changed their permanent address, the students' enrollment status was not reported to NSLDS in a timely manner.** Specifically, both students' graduated status was received by NSLDS 73 days after the students graduated.

The University had a process to monitor enrollment information reported to NSC and NSLDS; however, that process was not sufficient to identify the errors discussed above. Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayment schedules.

Recommendations:

The University should:

- Strengthen its controls to ensure that campus- and program-level enrollment statuses and effective dates are reported to NSLDS accurately.
- Ensure that all graduated statuses are reported to NSLDS in a timely manner.

Views of Responsible Officials:

The University acknowledges the findings and recommendations. Staff members have begun working on the corrective action plan to improve the processes and implement any necessary changes by the end of the spring 2024 semester.

Corrective Action Plan:

The University has already established a campus-wide working group to provide additional modifications to the current procedures for Enrollment Reporting. Through this collaboration, the Institution is implementing changes to the spring 2024 semester that will provide the University with the necessary tools to comply with the Federal Enrollment Reporting regulations.

Implementation Date: May 2024

Responsible Person: Nohemi Gallarzo, Registrar & AVP for Enrollment Operations



The University of Texas at San Antonio

2023-142

**Special Tests and Provisions – Return of Title IV Funds**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.007; 84.063; 84.268; and 84.379</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224169; Federal Pell Grant Program, P063P223294; Federal Direct Student Loans, P268K233294; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T233294</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>\$64,905</b>
<b>Repeat Finding:</b>	<b>No</b>

Return of Title IV Calculations:

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on the student's behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)).

The total number of calendar days in a payment period or period of enrollment includes all days within the payment period or period of enrollment that the student was scheduled to complete, excluding scheduled breaks of at least five consecutive days. Scheduled breaks of at least five consecutive days are also excluded from the number of calendar days the student completed in that period (Title 34, CFR, Section 668.22(f)(2)(i)).

**The University of Texas at San Antonio (University) made errors in Title IV return calculations for 14 (56 percent) of 25 students tested.** Those errors occurred because the University did not exclude break days from its calculations of returns of Title IV funds for the Spring 2023 term as required; therefore, that issue would have affected all students who withdrew from the Spring 2023 term and had a return calculation performed. Although the amount of unearned Title IV assistance calculated for those students was incorrect, there were no questioned costs because the University returned more funds than required.

**In addition, for 3 (12 percent) of 25 students tested who did not have a return of Title IV funds made, the University did not perform a return calculation as required.** Those errors occurred because the University incorrectly used 7 break days instead of 8 break days when determining whether students who withdrew from the Spring 2023 term had completed 60 percent or more of the term. As a result, the University did not perform return calculations and return funds as required for students who withdrew between March 26 and March 28, 2023, which resulted in total questioned costs of \$50,146 associated with ALN 84.268, Federal Direct Student Loans, award number P268K233294, and \$14,759 associated with ALN 84.063, Federal Pell Grant Program, award number P063P223294.

The University did not have an adequate monitoring process to identify those errors. Not having a process that consistently calculates and returns the correct amount of Title IV funds increases the risk that the University could return less Title IV funds than it is required to return.

Recommendations:

The University should:

- Accurately determine the number of days in the payment period and exclude any scheduled breaks as required.
- Strengthen its controls to ensure that it detects and corrects errors in return of Title IV calculations and returns Title IV funds.

Views of Responsible Officials:

The University acknowledges and agrees with the finding that were the result of staff turnover. Through analysis of the exceptions identified in the audit, the University has worked to develop and implement corrective action.

Corrective Action Plan:

The University has revised the procedures to include additional procedural details. Management will conduct a second level review of the R2T4 new year system set up. Additionally, a quality control review of ten percent of the R2T4 calculations will be performed throughout the year to ensure accuracy and compliance with the R2T4 requirements.

Implementation Date: February 2024

Responsible Persons: Alejandra Gonzalez, Senior Associate Director  
Marcia Osman, Associate Director

**2023-143**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P223294; and Federal Direct Student Loans, P268K233294</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Enrollment is reported for a specific location of each campus; that is, the eight-digit Office of Postsecondary Education Identification (OPEID) number. Most students are enrolled in coursework at only one location. However, for students who are taking coursework at multiple locations of the same school, the school must determine which location is the student’s “primary location” and report the combined enrollment for the student using that location to NSLDS. A student’s “primary location” is the location where the student is taking more coursework than at any other location. Reporting a student’s enrollment at the main campus does not satisfy the enrollment reporting requirement if aid was disbursed or the student was physically attending school at a different location (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 4 and 6).

The University of Texas at San Antonio (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes to NSLDS when required. Although the University uses the services of NSC, the University still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3, Section 3.3).

**For 2 (8 percent) of 26 students tested, the University inaccurately reported the OPEID number to NSLDS.** Specifically for those students, the University incorrectly reported the OPEID number of the main campus, instead of the OPEID number of the location where the students were taking the majority of their coursework. The University asserted that it reports the main campus OPEID number for all students to NSLDS; therefore, the errors discussed above would have affected all students who did not take the majority of their coursework at the main campus location.

Not reporting student information accurately could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayment schedules.

Recommendation:

The University should implement a process to ensure that it accurately reports the OPEID number to NSLDS for students who take the majority of their coursework at a location other than the main campus.

Views of Responsible Officials:

The University acknowledges and agrees with the finding, which has had no impact on accurately reporting the enrollment levels of our students to NSLDS.

Corrective Action Plan:

Through analysis of the exceptions identified in the audit, the University is working to implement corrective action that will consistently report the OPEID of the location where students are taking the majority of their coursework.

Implementation Date: March 2025

Responsible Person: Tiffany Robinson, AVP and University Registrar

**2023-144**

**Special Tests and Provisions – Perkins Loan Recordkeeping and Record Retention**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.038</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Perkins Loan Program, award number N/A</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

Institutions must retain promissory and master promissory notes (MPNs) and repayment records for each Perkins Loan program loan made. Institutions are required to keep original paper promissory notes or original paper MPNs and repayment schedules in a locked, fireproof container. The original promissory notes and repayment schedules must be kept until the loans are satisfied. If required to release original documents in order to enforce the loan, the institution must retain certified true copies of those documents. After the loan obligation is satisfied, the institution shall return the original or a true and exact copy of the note marked "paid in full" to the borrower, or otherwise notify the borrower in writing that the loan is paid in full and retain a copy for the prescribed period (Title 34, Code of Federal Regulations (CFR), Section 674.19(e)(4)).

**For 25 (100 percent) of 25 retired loans tested, the University of Texas at San Antonio (University) did not send paid-in-full notifications to those borrowers, as required.** As a result, the University did not maintain the required documentation of the paid-in-full notifications being sent to those borrowers after their loan obligations were satisfied. Not maintaining adequate documentation results in noncompliance with the Federal Perkins loan program record retention requirements. Additionally, not notifying borrowers of their loans' paid-in-full status increases the risk of borrowers making overpayments on their loans.

The University asserted the errors discussed above occurred because it believed the University's third-party Perkins Loan servicer was responsible for sending the paid-in-full notifications. The University was unable to provide its contract with the third-party Perkins Loan servicer. However, the University obtained a list of services rendered from the servicer, which showed the paid-in-full letter service was not a service included in the contract.

Recommendation:

The University should ensure that paid-in-full notifications are sent to all borrowers who satisfy their Perkins Loan obligations, and retain a copy of each notification for the prescribed period.

Views of Responsible Officials:

UTSA acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, UTSA will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan:

The University will retroactively mail paid-in-full notices to all students who paid their loans in full during the audit period. We have already mailed notices for loans paid in 2022 & 2023 and expect to complete 2021 by February.

Relevant policies and procedures will be revised to ensure future paid accounts are handled accordingly by utilizing a monthly paid-in-full report from ECSI. Management will conduct a second level review to ensure that the University is in compliance with the requirements.

Implementation Date: February 2024

Responsible Person: Blanca Garcia, Director of Financial Services

The University of Texas Health Science Center at San Antonio

2023-145

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222337; and Federal Direct Student Loans, P268K232337</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student first began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4).

To protect a student's interest subsidy, institutions are required to report a graduated status for students who have completed their course of study (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4 and Appendix C). Institutions may not be immediately aware of a student's enrollment status change when it happens. When the institution does become aware of such a change, it must report the status change using the actual enrollment status effective date, not the date when the institution became aware of the change (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4; and U.S. Department of Education Electronic Announcement, *NSLDS Enrollment Reporting - Submission Dates, Effective Dates and Certification Dates*, April 20, 2017).

**For 6 (10 percent) of 61 students tested, the University of Texas Health Science Center at San Antonio (Health Science Center) did not accurately report the program begin date to NSLDS.** Specifically, those students began attendance in the program on July 29, 2019; however, the Health Science Center reported a program begin date of either January 6, 2020, or May 18, 2020. The Health Science Center asserted those errors were caused by the CIP code year conversion from 2010 to 2020 within the Health Science Center Registrar's Office. After auditors brought those errors to the Health Science Center's attention, the Health Science Center corrected the program begin date for all six students.

Not reporting student program information accurately could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayment schedules.

Recommendation:

The Health Science Center should strengthen its controls to ensure that program begin dates are reported to NSLDS accurately.

Views of Responsible Officials:

The University acknowledges noncompliance of validating program start dates aligned to Classification of Instructional Program (CIP codes) and graduated student status. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to improve processes.

Corrective Action Plan:

The University has implemented significant process and validation enhancements in this area. The operational manual was revised to include detailed procedures. Management manually reviewed CIP codes for all programs and updated system records as appropriate on October 12, 2023. Management conducted two subsequent reviews on January 3, 2024, and January 5, 2024, to ensure compliance with the requirements.

Implementation Dates: Revisions to operational manual, October 12, 2023.  
Updates to system records, October 12, 2023.  
Management review for continued compliance, January 3, 2024 and January 5, 2024.

Responsible Persons: Blanca E. Guerra, Ph.D., University Registrar  
Brandy Simpkins Piner, M.P.A., Senior Associate Registrar

**2023-146**

**Special Tests and Provisions – Perkins Loan Recordkeeping and Record Retention**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.038</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Perkins Loan Program, award number N/A</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

Institutions must retain promissory and master promissory notes (MPNs) and repayment records for each Perkins Loan program loan made. Institutions are required to keep original paper promissory notes or original paper MPNs and repayment schedules in a locked, fireproof container. The original promissory notes and repayment schedules must be kept until the loans are satisfied. If required to release original documents in order to enforce the loan, the institution must retain certified true copies of those documents. After the loan obligation is satisfied, the institution shall return the original or a true and exact copy of the note marked "paid in full" to the borrower, or otherwise notify the borrower in writing that the loan is paid in full and retain a copy for the prescribed period (Title 34, Code of Federal Regulations (CFR), Section 674.19(e)(4)).

**For 17 (100 percent) of 17 retired loans tested, the University of Texas Health Science Center at San Antonio (Health Science Center) did not send paid-in-full notifications to those borrowers, as required.** As a result, the Health Science Center did not maintain the required documentation of the paid-in-full notifications to those borrowers after their loan obligations were satisfied. The Health Science Center asserted that it was unaware of this requirement and that it only provided paid-in-full confirmations when requested by the borrower.

Not maintaining adequate documentation results in noncompliance with the Federal Perkins loan program record retention requirements. Additionally, not notifying borrowers of their loans' paid-in-full status increases the risk of borrowers making overpayments on their loans.

Recommendation:

The Health Science Center should ensure that paid-in-full notifications are sent to all borrowers who satisfy their Perkins Loan obligations and retain a copy of each notification for the prescribed period.

Views of Responsible Officials:

The University acknowledges non-compliance with Perkins loan recordkeeping and will implement corrective action to improve processes.

Corrective Action Plan:

The University has updated and implemented revised procedures. Effective December 26, 2023, the University has begun notifying the borrower in writing with the appropriate documentation when the Perkins loan has been paid in full. Effective January 1, 2024, the institution has further incorporated reconciliation tasks into its procedures to ensure paid in full notifications have been sent as required to borrowers and will retain electronic copies of the notifications in the University's records.

Implementation Date: January 1, 2024, for improved processes and controls

Responsible Persons: Yvette Martinez, Senior Director of Financial Affairs and Controller  
Diana Gonzalez, Director of Student Financial & Treasury Services



The University of Texas Permian Basin

2023-147

**General Controls. The following compliance areas were impacted:**

Eligibility

Reporting

Special Tests and Provisions - Disbursements To or On Behalf of Students

Special Tests and Provisions - Return of Title IV Funds

Special Tests and Provisions - Enrollment Reporting

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>Cross-cutting</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Cross-cutting</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

General Controls:

An institution must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, Code of Federal Regulations (CFR), Section 200.303(a)).

**The University of Texas Permian Basin (University) did not appropriately restrict user access to its student information system.** Specifically, the University did not always limit access to the student information system to only users who needed that access based on their job responsibilities. The University had a process to periodically review user access; however, that review was not sufficient to identify the inappropriate access. Allowing users inappropriate or excessive access to systems increases the risk of unauthorized changes being made in those systems.

Recommendation:

The University should ensure that user access to its student information system is appropriately limited based on a user's job responsibilities.

Views of Responsible Officials:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University has worked to implement further access limitations and enhanced its periodic review of access.

Corrective Action Plan:

The University has implemented significant enhancements- in its process to grant user access. In addition, to address the specific exceptions noted by the State Auditor's Office, access for all staff within the SIS has been restricted from disbursing aid. Access is now only granted to the batch user account.

Implementation Date: 11/2023

Responsible Person: Scott Lapinski, Assistant Vice President for Enrollment Management/Director of Financial Aid

**2023-148**

**Eligibility**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.007; 84.033; 84.063; 84.268; and 84.379  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224178; Federal Work-Study Program, P033A224178; Federal Pell Grant Program, P063P223265; Federal Direct Student Loans, P268K233265; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T233265  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No

Cost of Attendance:

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student’s cost of attendance (COA) minus the expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the “tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study.” An institution also may include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Section 1087ll).

For Title IV programs, the EFC is the amount a student and his or her family are expected to pay for educational expenses; it is computed by the federal central processor and included on the student’s Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student’s financial aid exceeds the student’s need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student’s financial need (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, Code of Federal Regulations (CFR), Sections 668.2, 673.5, and 685.301).

The University of Texas Permian Basin (University) uses algorithmic budgeting to build COA budgets for each term based on a student’s classification (undergraduate or graduate), program (in-person or online), residency (in-state or out-of-state), living status (on-campus, off-campus, or at home with parents), and enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time). Budgeting rules within the University’s student information system are established to assign various budget components based on the factors noted above.

**For 60 (98 percent) of 61 students tested, the University incorrectly calculated the COA.** For some of the students discussed below, there were multiple errors in the COA calculation. Specifically:

- For 38 students, the University assigned an incorrect amount for the fees, loan fees, and/or transportation budget components. Those errors occurred because the amounts were incorrectly loaded into the budget tables in the University’s student information system. The University asserted that it discovered these issues in April 2023, and attempted to manually update individual student accounts that were affected. As a result, the COA for those students was overstated, and three students were overawarded a total of \$2,871. After auditors brought the overawards to the University’s attention, it returned funds to the U.S. Department of Education; therefore, there were no questioned costs.

- For 15 students, the University assigned an in-person budget instead of an online advanced budget. Those errors occurred because the University failed to consistently communicate which programs were offered online to the financial aid office, which would have helped ensure that the student information system was updated appropriately. As a result, the COA for those students was overstated, and one of those students was overawarded a Subsidized Direct Loan in the amount of \$919. After auditors brought the overaward to the University's attention, it returned funds to the U.S. Department of Education; therefore, there were no questioned costs.
- For 12 students, the University incorrectly assigned an additional room and board fee. As a result, the COA was overstated by \$50 per term for each of those students; however, the University did not overaward financial assistance to those students.
- For eight students, the University did not adjust the students' COA to reflect the students' actual enrollment. The University did not have a process to freeze student enrollment levels in order to recalculate COA after census. As a result, the COA for those students was overstated; however, the University did not overaward financial assistance to those students.

The University did not have adequate controls in place to review budgets used in the calculation of COA and accurately assign those budgets to students. Incorrectly calculating COA increases the risk of overawarding or underawarding financial assistance to students.

Recommendation:

The University should strengthen its controls to ensure that it correctly calculates students' COA budgets in accordance with its process and does not overaward financial assistance to students.

Views of Responsible Officials:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University has worked to implement additional controls as it relates to calculation of the Cost of Attendance.

Corrective Action Plan:

The University now reviews the Cost of Attendance for students as it gets closer to the start of the semester to ensure that there is a variety of Cost of Attendances instead of just mostly full time Cost of Attendance. This will help ensure that the COA amounts are correct before disbursements are made.

The University's Financial Aid & Scholarships Office will also work with the Registrar's Office to ensure that all online programs are input into the Cost of Attendance formulas before the start of the academic year to further ensure that Cost of Attendance calculations are correct.

Implementation Date: 08/2023

Responsible Persons: Scott Lapinski, Assistant Vice President for Enrollment Management/Director of Financial Aid  
Joe Sanders Assistant Vice President for Enrollment Management/Registrar

**2023-149**

**Special Tests and Provisions – Disbursements To or On Behalf of Students**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.268; and 84.379  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Direct Student Loans, P268K233265; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T233265  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No

Award and Disbursement Notifications:

Before an institution disburses Title IV, Higher Education Act of 1965 (HEA) program funds for any award year, the institution must notify a student of the amount of funds that the student or his or her parent can expect to receive under each Title IV, HEA program, and how and when those funds will be disbursed. If those funds include Direct Loan program funds, the notice must indicate which funds are from subsidized loans, which are from unsubsidized loans, and which are from PLUS loans (Title 34, Code of Federal Regulations (CFR), Section 668.165(a)(1)).

If an institution credits a student's ledger account with Federal Direct Student Loan (Direct Loan) funds or Teacher Education Assistance for College and Higher Education (TEACH) Grant funds, the institution must notify the student or parent of (1) the anticipated date and amount of the disbursement, (2) the student's or parent's right to cancel all or a portion of that loan or grant and have the loan or grant proceeds returned to the U.S. Department of Education, and (3) the procedures and time by which the student or parent must notify the institution that he or she wishes to cancel the loan or grant, or loan or grant disbursement (Title 34, CFR, Section 668.165(a)(2)). The institution must provide the notice in writing no earlier than 30 days before, and no later than 30 days after, crediting the student's ledger account at the institution (Title 34, CFR, Section 668.165(a)(3)).

**For 9 (15 percent) of 61 disbursements tested, the University of Texas Permian Basin (University) did not send a disbursement notification as required.** Specifically, those nine students received Direct Loan disbursements, and the University did not send disbursement notifications because the University's automated process used to identify and send disbursement notifications to students was not configured to include students whose disbursements were made manually within the student information system. The University asserted that it identified this issue in May 2023 and corrected the process in its student information system, but did not retroactively send the missing disbursement notifications for the Fall 2022 or Spring 2023 term.

**In addition, the University did not have a process in place to send award or disbursement notifications to TEACH Grant recipients.** This error occurred because the University's automated processes used to identify and send award and disbursement notifications to students was not configured to include TEACH Grants. The University asserted that it identified this issue in May 2023 and corrected the processes in its student information system, but it did not retroactively send missing disbursement notifications for the Fall 2022 or Spring 2023 term.

Not receiving award and disbursement notifications impairs students' and parents' ability to budget for the cost of attending or exercise the option to cancel their loans or grants.

Recommendation:

The University should strengthen its controls to ensure that it identifies all students that require an award or disbursement notification, and sends those notifications to the students.

Views of Responsible Officials:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University has worked to ensure that disbursement notifications for Federal Direct Loans and TEACH grants go out to all applicable students.

Corrective Action Plan:

The University reviewed and corrected the queries used to ensure that students receive the appropriate notifications for disbursements made for TEACH grants and any Federal Direct Loans.

Implementation Date: 05/2023

Responsible Person: Scott Lapinski, Assistant Vice President for Enrollment Management/Director of Financial Aid

**2023-150**

**Special Tests and Provisions – Return of Title IV Funds**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.007; 84.063; 84.268; and 84.379</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224178; Federal Pell Grant Program, P063P223265; Federal Direct Student Loans, P268K233265; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T233265</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

Return of Title IV Calculations:

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs, and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on the student's behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)).

The total number of calendar days in a payment period or period of enrollment includes all days within the payment period or period of enrollment that the student was scheduled to complete, excluding scheduled breaks of at least five consecutive days. Scheduled breaks of at least five consecutive days are also excluded from the number of calendar days the student completed in that period (Title 34, CFR, Section 668.22(f)(2)(i)).

For a program offered in modules, a student is not considered to have withdrawn if the student successfully completes either (1) a module that includes 49 percent or more of the number of days in the payment period, excluding scheduled breaks of five or more consecutive days and all days between modules; or (2) a combination of modules that together contain 49 percent or more of the number of days in the payment period, excluding scheduled breaks of five or more consecutive days and all days between modules (Title 34, CFR, Section 668.22(a)(2)(ii)(A)(2)).

**For 3 (6 percent) of 48 students tested who did not have a return of Title IV funds made, the University of Texas Permian Basin (University) did not perform a return calculation as required.** Specifically:

- For two students who were enrolled in module courses, the University did not perform a return calculation because it incorrectly determined that the students completed 49 percent or more of the number of days in the payment period. The University asserted that staff misinterpreted the 49 percent withdrawal exemption requirements.
- For one student, the University did not perform a return calculation and return funds as required due to staff oversight.

After auditors brought those errors to the University's attention, the University performed the return calculations and returned the funds to the U.S. Department of Education; therefore, there were no questioned costs.

**In addition, the University made errors in Title IV return calculations for 11 (48 percent) of 23 students tested.** Specifically, the University did not exclude any break days from the students' return calculations as required. Those errors occurred because the University did not load the break days into its student information system when setting up the payment periods for the standard Fall 2022 and Spring 2023 terms; therefore, this issue would have affected all students who withdrew from those terms. As a result, the University returned a total of \$284 less than it should have for 2 of those 11 students. After auditors brought the issue to the University's attention, the University returned those funds to the U.S. Department of Education; therefore, there were no questioned costs.

- For 3 of those 11 students, the University also incorrectly adjusted the students' Direct Loans disbursements prior to performing the return calculation. As a result of those errors, the University returned more funds than required; therefore, there were no questioned costs.

The University did not have an adequate monitoring process to identify the errors discussed above. Not having a process that consistently calculates and returns the correct amount of Title IV funds increases the risk that the University could return less Title IV funds than it is required to return.

#### Timeliness of Returns:

An institution must return the amount of Title IV funds for which it is responsible as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(j)).

**For 3 (13 percent) of 23 students tested who withdrew and required a return of Title IV funds, the University did not return the funds within the required time frame.** The University returned the Title IV funds to the U.S. Department of Education 46 and 203 days after the University determined that the students withdrew. The University did not have adequate controls in place to ensure that Title IV funds were returned within the required 45-day time frame.

Not making returns within required time frames reduces the funds available to the U.S. Department of Education for its program management.

Recommendations:

The University should:

- Configure its student information system to exclude any scheduled breaks as required.
- Strengthen its monitoring controls to ensure that it detects and corrects errors in return of Title IV calculations and returns Title IV funds in a timely manner.

Views of Responsible Officials:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University has worked to ensure procedures and interpretation of the regulations for the Return to Title IV have been updated to result in correct and timely return of Title IV funds.

Corrective Action Plan:

The University previously misinterpreted the regulation related to enrollment in programs offered in modules. Training has been conducted on this topic.

In addition, the Registrar has been granted SIS access to update scheduled breaks of five or more days. During the calculation process the financial aid counselor completing the R2T4 will ensure that the days calculated are correct or, if not, will update the worksheet with the correct number of days.

The University will ensure that R2T4 calculations are completed in a timely manner to ensure that funding is returned for students within the 45-day time frame.

Implementation Date: 08/2023

Responsible Persons: Scott Lapinski, Assistant Vice President for Enrollment Management/Director of Financial Aid  
Joe Sanders Assistant Vice President for Enrollment Management/Registrar

**2023-151**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P223265; and Federal Direct Student Loans, P268K233265</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment status changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 1, 4, 7, and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective, and the program begin date is the date the student began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4).

Institutions may not be immediately aware of a student's enrollment status change when it happens. When the institution does become aware of such a change, it must report the status change using the actual enrollment status effective date, not the date when the institution became aware of the change (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4; and U.S. Department of Education Electronic Announcement, *NSLDS Enrollment Reporting - Submission Dates, Effective Dates and Certification Dates*, April 20, 2017). For instances in which a student completes one academic program and then enrolls in another academic program at the same school, the school must report two separate enrollment transactions: one showing the completion of the first program and its effective date and credential level, and the other showing the enrollment in the second program and its effective date (*Dear Colleague Letter*, March 30, 2012 (GEN-12-06)). For a student who has graduated, institutions that initially report a withdrawn status must subsequently report the student as having graduated by certifying a "G" status at the campus level and/or program level as appropriate (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4, Section 4.4.3).

The University of Texas Permian Basin (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes to NSLDS when required. Although the University uses the services of NSC, the University still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3, Section 3.3).

**For 8 (13 percent) of 61 students tested, the University did not report enrollment status changes or did not accurately report campus- and program-level data elements to NSLDS.** Specifically:

- For three students, the effective date for the students' withdrawn status was reported incorrectly. Those students were determined to have never attended the Spring 2023 term. The University incorrectly reported the last day of the Spring 2023 term as the effective date at the campus and program level, rather than the students' actual last date of attendance.
- For two students, enrollment status changes were inaccurately reported at the campus and program levels. Both students were enrolled full-time in the Spring 2023 term and had enrollment changes to half-time; however, the University incorrectly reported to NSLDS a less-than-half-time status for one student and a withdrawn status for the other student.



- For two students, the University incorrectly reported the effective date of enrollment status changes at the campus and program levels.
- For one student, the enrollment status for the Spring 2023 term was reported incorrectly at the campus and program levels because the University used graduate-level enrollment rather than undergraduate-level enrollment. The University asserted that the student was enrolled as an undergraduate in the Spring 2023 term and as an undergraduate and graduate in the Summer 2023 term. This error was caused by the University not submitting the student's undergraduate program information to NSLDS.

**For 3 (9 percent) of 33 students tested who received a Direct Loan and ceased to be enrolled on at least a half-time basis or changed their permanent address, the students' enrollment status was not reported to NSLDS in a timely manner.** Specifically, the University reported the 3 students' withdrawn status 118 days after it became aware that the students either never attended or unofficially withdrew from the Spring 2023 term.

The issues discussed above occurred because the University (1) did not configure its student information system to accurately report student enrollment and program information to NSLDS, (2) did not establish formal and documented policies over student enrollment reporting until policies were requested by auditors, and (3) did not have an adequate process to monitor student enrollment and program information reported to NSLDS. Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayments schedules.

Recommendation:

The University should strengthen its controls to ensure that campus- and program-level data elements are reported accurately and in a timely manner to NSLDS.

Views of Responsible Officials:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University is working to ensure that procedures and queries used for exporting enrollment information to the National Student Clearinghouse are updated so that reporting is accurate and timely.

Corrective Action Plan:

For students that are considered an unofficial withdraw from the university, the Financial Aid Counselor processing the unofficial withdraw will update NSLDS with the unofficial withdraw date at the end of each semester.

To address the incorrect enrollment status change and the incorrect program level errors noted by the auditors, the University is currently working on updating the query output that is used to report to the National Student Clearinghouse to ensure that the data is correct.

Implementation Dates: 01/2024 for Unofficial Withdraw  
05/2024 for National Student Clearinghouse reporting

Responsible Persons: Scott Lapinski, Assistant Vice President for Enrollment Management/Director of Financial Aid  
Joe Sanders Assistant Vice President for Enrollment Management/Registrar

The University of Texas Rio Grande Valley

2023-152

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222296; and Federal Direct Student Loans, P268K232296</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment status changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 1, 4, 7, and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4). For a student who has graduated, institutions that initially report a withdrawn status must subsequently report the student as having graduated by certifying a “G” status at the campus level and/or program level as appropriate (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4, Section 4.4.3).

The University of Texas Rio Grande Valley (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes to NSLDS when required. Although the University uses the services of NSC, the University still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3, Section 3.3).

**For 2 (3 percent) of 62 students tested, the University inaccurately reported the students' program-level graduated status effective date to NSLDS.** For those students, the graduated status effective date was reported correctly to NSLDS at the campus level; however, a different effective date was incorrectly reported at the program level for the students' graduated status. The effective date reported at the program level should be the same date reported at the campus level because those dates reflect the same graduated status change. The University identified and corrected the program-level effective date for one of those students after auditors selected the student for testing.

Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayment schedules.

Recommendation:

The University should strengthen its controls to ensure that program-level data elements are reported to NSLDS accurately.

Views of Responsible Officials:

UTRGV acknowledges and concurs with the audit finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the process.

Corrective Action Plan:

To strengthen its controls and ensure that program-level data elements are reported to NSLDS accurately, the University will implement business procedures to prevent inaccurate reporting of effective dates. These procedures will be modified to align campus-level and program-level effective dates. Specifically, a review process will be added to ensure effective dates are reported accurately to NSLDS.

Implementation Date: January 2025

Responsible Persons: Sofia Almeda, University Registrar  
Esteban Martin, Associate Registrar

University of Houston

2023-153

Eligibility

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.007; and 84.063  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224166; and Federal Pell Grant Program, P063P222333  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No

Federal Supplemental Educational Opportunity Grants (FSEOG):

The FSEOG program provides grants to eligible undergraduate students. Institutions are required to award FSEOG first to Federal Pell Grant recipients who have the lowest expected family contribution (EFC). If an institution has FSEOG funds remaining after giving FSEOG awards to all Federal Pell Grant recipients, it can then award the remaining FSEOG funds to eligible students with the lowest EFCs who did not receive Federal Pell Grants (Title 34, Code of Federal Regulations (CFR), Section 676.10).

If the total amount of calculated Title IV grant or loan assistance, or both, that a student earned is greater than the total amount of Title IV grant or loan assistance, or both, that was disbursed to the student, as of the date that the institution determines that the student has withdrawn, the difference between those amounts must be treated as a post-withdrawal disbursement in accordance with Title 34, CFR, Section 668.22(a)(6) and Section 668.164(i) (Title 34, CFR, Section 668.22(a)(5)).

The institution must disburse directly to a student any amount of a post-withdrawal disbursement of grant funds that is not credited to the student's account. The institution must make the disbursement as soon as possible, but no later than 45 days after the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(a)(6)(ii)(B)(1)).

**Based on a review of the full population of student financial assistance recipients, the University of Houston (University) awarded a total of \$6,500 in FSEOG assistance to 5 students who did not also receive a Federal Pell Grant. Specifically:**

- For three students, the University did not award Federal Pell Grants to those students because the students reported on their Free Application for Federal Student Aid (FAFSA) that they had earned a bachelor's degree or were working on a degree beyond a bachelor's degree. After auditors brought these errors to the University's attention, the University canceled the FSEOG awards to those students; therefore there were no questioned costs.
- For one student, the University did not award a Federal Pell Grant to the student for the term in which the student received FSEOG funds. Due to a manual error, the University applied the student's Federal Pell Grant to the wrong term. After auditors brought the error to the University's attention, the University corrected the Federal Pell Grant award to the correct term; therefore there were no questioned costs.

- For one student, the University did not award a Federal Pell Grant to the student due to a hold that was placed on the student's account for an incomplete task. After auditors brought the error to the University's attention, the University reviewed the student's account and determined the hold should be removed. The University processed a post-withdrawal disbursement of Federal Pell Grant funds 324 days after the date of the University's determination that the student withdrew. There were no questioned costs as a result of this error.

Although the University had monitoring controls in place to ensure accurate awarding of federal funds, it did not have an adequate process to identify the errors discussed above.

Recommendations:

The University should:

- Award FSEOG funds only to eligible students.
- Complete post-withdrawal disbursements within a timely manner.

Views of Responsible Officials:

The University acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan:

The Office of Scholarships and Financial Aid will create a reconciliation process that will identify all FSEOG recipients for a given aid year. This reconciliation process will include a report/query that can be distributed weekly and on demand to identify any discrepancies that will be worked timely.

The office will also assign a staff member to conduct R2T4 quality control. The staff member will be responsible for running a query and creating a report categorizing the type of returns (i.e. – standard R2T4, Post Withdrawal, etc.) with an estimated time for completion on a weekly basis.

Implementation Date: March 2024

Responsible Person: Frank Gomez, Associate Director, SFA

**2023-154**

**Special Tests and Provisions – Disbursement To or On Behalf of Students**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; 84.268; and 84.379</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222333; Federal Direct Student Loans, P268K232333; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232333</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

Allowable Charges:

An institution may credit a student's ledger account with Title IV, Higher Education Act of 1965 (HEA) program funds to pay for allowable charges associated with the current payment period. Allowable charges are: (1) the amount of tuition, fees, and institutionally provided room and board assessed the student for the payment period or the prorated amount of those charges if the institution debits the student's ledger account for more than the charges associated with the payment period; and (2) the amount incurred by the student for the payment period for purchasing books, supplies, and other educationally related goods and services provided by the institution for which the institution obtains the student's or parent's authorization under Section 668.165(b) (Title 34, Code of Federal Regulations (CFR), Section 668.164(c)(1)).

If an institution obtains written authorization from a student or parent, as applicable, the institution may: (1) use the student's or parent's Title IV, HEA program funds to pay for charges that are included in that authorization, and (2) hold on behalf of the student or parent any Title IV, HEA program funds that would otherwise be paid directly to the student or parent as a credit balance, unless the Secretary provides funds to the institution under the reimbursement payment method or the heightened cash monitoring payment method (Title 34, CFR, Section 668.165(b)(1)).

An institution may not use Title IV funds to pay finance charges or fees that are incurred because a student uses a financing method provided by the school to pay for educational expenses over time. Because students or families choose to incur these additional expenses rather than paying the balance due at registration, the additional charges are not considered educational expenses, and may not be included in a student's cost of attendance. (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 3, Chapter 2).

**For 13 (21 percent) of 62 students tested, the University of Houston (University) used Title IV funds to pay unallowable charges.** Some of those students were affected by both errors discussed below. Specifically:

- For eight students, the University credited student ledger accounts during the payment period for unallowable charges unrelated to tuition, fees, or institutionally provided room and board. The unallowable finance charges paid with Title IV funds included various fees (credit card processing, severance of service, installment origination, and late fees), and various loan charges. Those charges are unallowable whether the University obtains student or parent authorization or not. The University asserted it is conducting a comprehensive review of all charges to determine allowability for Title IV funds.
- For eight students, the University credited student ledger accounts during the payment period for charges other than tuition, fees, or institutionally provided room and board without obtaining the authorization of the student or parent. The unallowable charges paid with Title IV funds included various parking and garage related fees, meal plan tax charges, and book loan university fund charges. Those errors occurred because the University did not have a process to obtain written authorization from a student or parent to apply Title IV funds to charges other than tuition, fees, and institutionally provided room and board.

Not receiving all Title IV funds a student is entitled to impairs students' and parents' ability to budget for the cost of attending.

Recommendations:

The University should strengthen its controls to ensure that:

- It does not credit student ledger accounts for unallowable charges.
- It obtains written authorization from students or parents prior to crediting student ledger accounts for certain charges.

Views of Responsible Officials:

The University acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan:

There is a current initiative at the university to complete a comprehensive review of all of our current charge item types for Title IV allowable/non-allowable purposes. The Office of Scholarships and Financial Aid is working with Student Business Services (SBS) and each academic college to departmentalize the charges. Once this effort is complete, we will work with SBS and Accounting to begin setting up and testing the required changes. We are committed to making the necessary changes in order to be in compliance but want to make sure it is understood that this is a monumental undertaking that will require considerable effort. It will demand a massive commitment of resources and time. Due to the nature of PeopleSoft and the effects of effective dating, this update will need to be implemented prior to the beginning of an aid year. We will take precautions to prevent inadvertent errors and system glitches by implementing these changes in 2025-2026.

The Office of Scholarships and Financial Aid in conjunction with Student Business Services are in the early stages of implementing functionality in PeopleSoft that will allow students to provide permission to apply financial aid for charges other than allowable charges. The implementation of this functionality will allow us to obtain written authorization from students or parents prior to crediting student ledger accounts for certain charges.

Implementation Date: February 2025

Responsible Persons: Kevin Burns, Bursar  
Charita Hampton, Interim Executive Director, SFA  
Gretta McClain Gibbs, Director, Accounting Services  
Madiha Syeda, Financial Manager, General Accounting

**2023-155**

**Special Tests and Provisions – Return of Title IV Funds**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.007; 84.063; 84.268; and 84.379</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224166; Federal Pell Grant Program, P063P222333; Federal Direct Student Loans, P268K232333; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232333</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

**Return of Title IV Calculations:**

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on the student's behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)).

The institution must return the lesser of the total amount of unearned Title IV assistance calculated above or an amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of Title IV grant or loan assistance not earned by the student. For purposes of this calculation, "institutional charges" are tuition, fees, room and board (if the student contracts with the institution for the room and board), and other educationally related expenses assessed by the institution (Title 34, CFR, Section 668.22(g)). The institutional charges used in the calculation are usually the charges that were initially assessed to the student for the entire payment period or period of enrollment, as applicable. Initial charges may be adjusted only by those changes the institution made prior to the student's withdrawal, such as a change in enrollment status unrelated to the withdrawal (U.S. Department of Education, *2022- 2023 Federal Student Aid Handbook*, Volume 5, Chapter 1, Section: Institutional Charges).



**The University of Houston (University) made errors in Title IV return calculations for 18 (30 percent) of 60 students tested.** Specifically:

- For 15 students, the University made errors in determining the amount of institutional charges to be used in the return calculation by including unallowable charges in its calculation for those students.
- For two students, the University returned the incorrect amount of Title IV funds due to manual entry errors. For one of those students, the University also incorrectly included unallowable charges in the student's return calculation as discussed above.
- For one student, the University incorrectly canceled the student's Federal Pell Grant award before its calculation. The University asserted that was due to a processing error in its student information system.

There were no questioned costs as a result of those errors because for each student the University returned more than the required amount or the error did not affect the amount of Title IV grant or loan assistance to be returned.

Distance Education:

For distance education, documenting that a student has logged into an online class is not sufficient to demonstrate academic attendance by the student. An institution must demonstrate that a student participated in class or was otherwise engaged in an academically related activity. Only active participation by a student in an instructional activity related to the student's course of study that meets the definition of "academic engagement" in Title 34, CFR, Section 600.2 and takes place during a payment period or period of enrollment qualifies as attendance in an academically related activity (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 5, Chapter 2).

**For 1 (7 percent) of 14 students tested, the University did not have evidence of academic engagement in the distance education course from which the student's withdrawal date was determined.** The University relies on the last dates of academic activity provided by instructors to determine the withdrawal date for return of Title IV purposes for students who unofficially withdraw. However, the University did not have an adequate review process in place to ensure that it maintained documentation supporting attendance in distance education courses. As a result, the University could not demonstrate that the student participated or otherwise engaged in an academically related activity in that course to support the last date of attendance used by the University for return of Title IV purposes.

The University did not have an adequate monitoring process to identify the errors discussed above. Not having a process that consistently calculates and returns the correct amount of Title IV funds increases the risk that the University could return the incorrect amount of Title IV funds.

Recommendations:

The University should:

- Calculate institutional charges in accordance with U.S. Department of Education requirements.
- Ensure that evidence of academic engagement is consistently documented for students in distance education courses.
- Strengthen its monitoring controls to ensure that it detects and corrects errors in its calculation of Title IV funds to return.

Views of Responsible Officials:

The University acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan:

- (1) The University will develop a process to identify all institutional charges and create a master list that will categorize the charges into allowable and non-allowable charges. The master list will be utilized to determine which institutional charges may be included in the calculation of Return of Title IV.
- (2) The University will coordinate with the Institute of Global Engagement and Online Functional Support to obtain evidence of academic engagement utilizing the learning management software system for students in online only course and confirm active participation for study-abroad coursework.
- (3) The University will establish a review process to ensure consistency and accuracy in R2T4 calculations. and conduct regular internal audits of a sample of R2T4 calculations to identify errors or discrepancies.

Implementation Date: March 2024

Responsible Person: Frank Gomez, Associate Director, SFA

**2023-156**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222333; and Federal Direct Student Loans, P268K232333</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment status changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 1, 4, 7, and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student first began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4). For a student who has graduated, institutions that initially report a withdrawn status must subsequently report the student as having graduated by certifying a “G” status at the campus level and/or program level as appropriate (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4, Section 4.4.3).

The University of Houston (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes to NSLDS when required. Although the University uses the services of NSC, the University still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3, Section 3.3).

**For 3 (5 percent) of 61 students tested, the University did not report graduated status changes or did not accurately report graduated status changes at the campus and program levels to NSLDS.** Specifically:

- For two students, the University did not report a graduated status at the program level. However, the graduated status for both students was correctly reported at the campus level. The University asserted that it reported the graduated statuses to NSC; however, NSLDS had no record found reported for the program level.
- For one student, a graduated status was not reported at the campus level, and the effective date of the graduated status was incorrectly reported at the program level. The University asserted that it reported the graduated status accurately to NSC.

**For 24 (75 percent) of 32 students tested who received a Direct Loan and ceased to be enrolled on at least a half-time basis or changed their permanent address, the student’s enrollment status was not reported to NSLDS in a timely manner.** Specifically:

- For 23 students, the students’ graduated status for the Spring 2023 term was not received by NSLDS until 85 days after that status became effective on May 11, 2023. The University certified and submitted the graduation file to NSC on June 22, 2023; however, the statuses were not received by NSLDS until August 4, 2023.
- For one student, the University reported the status change 146 days after the student’s graduated status became effective.

The errors discussed above occurred because the University did not have a process to ensure that student enrollment and program information reported to NSC was accurately reported to NSLDS in a timely manner. Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayment schedules.

Recommendation:

The University should develop and implement controls to ensure that campus-level and program-level data elements are reported to NSLDS accurately and in a timely manner.

Views of Responsible Officials:

The University acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan:

The Office of the Registrar and the Office of Scholarships and Financial Aid will collaborate to identify the root cause of why some student data is not being reported in a timely manner. The Office of the Registrar will also institute monthly validation into their business processes in alignment with the NSC and NSLDS submission schedule.

Implementation Date: February 2025

Responsible Persons: Rachel Honora, Senior Associate Registrar  
Reggie Brazzle, Director of Operations, SFA

**2023-157**

**Special Tests and Provisions - Gramm-Leach-Bliley Act - Student Information Security**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>Cross-cutting</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Cross-cutting</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

Gramm-Leach-Bliley Act:

Institutions must protect sensitive data, including information obtained in support of the administration of federal student financial assistance programs, as required by the Gramm-Leach-Bliley Act (GLBA) (Public Law 106-102). Under their Program Participation Agreement (PPA) and the GLBA, postsecondary educational institutions must protect student financial aid information, with particular attention to information provided by the Department of Education or otherwise obtained in support of the administration of the Title IV Federal student financial aid programs (*Dear Colleague Letter*, July 1, 2016 (GEN-16-12)). Institutions are required to develop, implement, and maintain an information security program that includes the minimum elements in Title 16, Code of Federal Regulations (CFR), Section 314.4. Those minimum requirements include conducting a periodic inventory of data, noting where it is collected, stored, or transmitted (Title 16, CFR, Section 314.4(c)(1)). In addition, the institution must designate a qualified individual responsible for overseeing, implementing, and enforcing the institution's information security program (Title 16, CFR, Section 314.4(a)).

**The University of Houston's (University) information security program did not address the implementation of all minimum safeguards as required by the GLBA.** Specifically, while the University had designated a Qualified Individual to coordinate its information security program and had a written information security program in place, that program did not meet the requirements for conducting a periodic inventory of data. Not implementing all required safeguards in its information security program increases the University's risk of data breach or loss.

Recommendation:

The University should ensure that all elements required by the GLBA are documented and implemented in its information security program.

Views of Responsible Officials:

The University acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan:

The University information security program and associated safeguards will be reviewed to ensure all elements of the GLBA are addressed and implemented. Any missing requirements will be documented and implemented to ensure full compliance with the GLBA.

Implementation Date: June 2024

Responsible Person: Jana Chvatal, Interim AVC/AVP, IT Security & CISO

University of North Texas

2023-158

**Reporting**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.063; and 84.379  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Pell Grant Program, P063P222293; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232293  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No

COD Reporting:

Institutions must submit Federal Pell Grant, Iraq and Afghanistan Service Grant, Direct Loan, and Teacher Education Assistance for College and Higher Education (TEACH) Grant disbursement records to the Common Origination and Disbursement (COD) system no later than 15 days after making the disbursement or becoming aware of the need to adjust a previously reported disbursement. Reporting this information helps ensure that institutions have the most accurate information available about students' federal awards and helps prevent an institution from overawarding students (Title 34, Code of Federal Regulations (CFR), Section 690.83(b); U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 3, Chapter 1; and Federal Register, Volume 88, Number 120). Certain data elements are required to be reported as part of a student's origination and disbursement record, including the student's Social Security number, Central Processing System (CPS) transaction number, enrollment date, disbursement amount, and disbursement date (*2022-2023 COD Technical Reference*, Volume II).

**For 2 (3 percent) of 63 students tested, the University North Texas (University) did not accurately report all disbursement record data elements to the COD system. Specifically:**

- For one student, the University reported an incorrect disbursement date for two TEACH disbursements made to the student during the award year. The University's process is to manually report TEACH Grant awards on COD's website; the incorrect disbursement dates reported were a result of manual entry errors made during that process.
- For one student, the University reported an incorrect disbursement date for one Federal Pell Grant disbursement made to the student during the award year. The University asserted that error occurred because the student's record had to be manually updated after being rejected by the COD system for a missing value.

The incorrect disbursement dates ranged from 78 days prior to 74 days after the actual funds were disbursed to the students. The University did not have a sufficient process to review the manual data entries for accuracy. Not accurately reporting information to the COD system could result in the institution overawarding federal funds.

Recommendation:

The University should strengthen its controls to ensure that disbursement dates are reported to the COD system accurately.

Views of Responsible Officials:

The University acknowledges and agrees with the findings regarding the accuracy of reporting disbursements in the Common Origination and Disbursement (COD) system. The University recognizes the importance of accurately reporting disbursements in the COD system and will work accordingly to ensure manual entries are entered with accurate information.

Corrective Action Plan:

The University will implement additional controls to check internal disbursement dates against disbursement dates reported in COD in instances where manual reporting is required.

Implementation Date: May 2024

Responsible Persons: Kimberley Wells, Director of Financial Aid & Scholarships  
John Robert, Associate Director of Financial Aid & Scholarships  
Beth Tolan, Associate Vice President of Financial Aid & Scholarships

**2023-159**

**Special Tests and Provisions – Disbursements To or On Behalf of Students**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222293; and Federal Direct Student Loans, P268K232293</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

Allowable Charges and Credit Balance Authorizations:

An institution may credit a student's ledger account with Title IV, Higher Education Act of 1965 (HEA) program funds to pay for allowable charges associated with the current payment period. Allowable charges are: (1) the amount of tuition, fees, and institutionally provided room and board assessed the student for the payment period or the prorated amount of those charges if the institution debits the student's ledger account for more than the charges associated with the payment period; and (2) the amount incurred by the student for the payment period for purchasing books, supplies, and other educationally related goods and services provided by the institution for which the institution obtains the student's or parent's authorization under Section 668.165(b) (Title 34, Code of Federal Regulations (CFR), Section 668.164(c)(1)).

A Title IV, HEA credit balance occurs whenever the amount of Title IV, HEA program funds credited to a student's ledger account for a payment period exceeds the amount assessed the student for allowable charges associated with that payment period. A Title IV, HEA credit balance must be paid directly to the student or parent as soon as possible, but no later than (1) fourteen days after the balance occurred if the credit balance occurred after the first day of class within a payment period; or (2) fourteen days after the first day of class within a payment period if the credit balance occurred on or before the first day of class within that payment period (Title 34, CFR, Section 668.164(h)).

If an institution obtains written authorization from a student or parent, as applicable, the institution may: (1) use the student's or parent's Title IV, HEA program funds to pay for charges that are included in that authorization, and (2) hold on behalf of the student or parent any Title IV, HEA program funds that would otherwise be paid directly to the student or parent as a credit balance, unless the Secretary provides funds to the institution under the reimbursement payment method or the heightened cash monitoring payment method (Title 34, CFR, Section 668.165(b)(1)).

**For 5 (8 percent) of 62 students tested, the University of North Texas (University) used Title IV funds to pay unallowable charges.** Specifically, the University credited student ledger accounts during the payment period for charges other than tuition, fees, or institutionally provided room and board without obtaining the authorization of the student or parent. The unallowable charges paid with Title IV funds included various fees (late registration, replacement identification card, and parking), as well as the balance of institutional loans. Those errors occurred because a statement designed to obtain the student's authorization to apply the Title IV funds to those types of charges was not included in the student self-service portal in the student information system as intended.

**For 1 (3 percent) of 36 students tested, the University did not obtain written authorization from the student or parent to hold Title IV funds as a credit balance.** Specifically, the University held \$1,861 of Direct Loans in excess of the student's institutional charges, which should have been paid directly to the student or parent.

Not receiving all Title IV funds a student is entitled to impairs students' and parents' ability to budget for the cost of attending.

Recommendation:

The University should strengthen its controls to ensure that it obtains written authorization from students or parents prior to crediting student ledger accounts for certain charges, or holding credit balances.

Views of Responsible Officials:

The University acknowledges and agrees with the findings regarding the payment of unallowable charges using Title IV funds for 5 students and the lack of written authorization to hold a Title IV fund as a credit balance for 1 student. The University recognizes the importance of ensuring Title IV funds are used only toward allowable charges and are not held as a credit balance without written authorization from the student or parent.

Corrective Action Plan:

The University is updating procedures to ensure unallowable charges are not paid using Title IV funds without proper authorization from the student or parent. The University will review and improve, as necessary, existing controls to ensure that Title IV aid in excess of the student's institutional charges will not be held without written authorization from the student or parent.

Implementation Date: May 2024

Responsible Persons: Beth Tolan, Associate Vice President of Financial Aid & Scholarships  
Christopher Foster, Associate Vice President of Student Accounting



**2023-160**

**Special Tests and Provisions – Return of Title IV Funds**

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.007; 84.063; 84.268; and 84.379  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224085; Federal Pell Grant Program, P063P222293; Federal Direct Student Loans, P268K232293; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232293  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No

**Return of Title IV Calculations:**

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on the student's behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)).

The total number of calendar days in a payment period or period of enrollment includes all days within the payment period or period of enrollment that the student was scheduled to complete, excluding scheduled breaks of at least five consecutive days. Scheduled breaks of at least five consecutive days are also excluded from the number of calendar days the student completed in that period (Title 34, CFR, Section 668.22(f)(2)(i)).

**The University of North Texas (University) made errors in Title IV return calculations for 32 (52 percent) of 61 students tested.** Those errors occurred because the University did not exclude any break days from its Title IV return calculations for the Fall 2022 term as required; therefore, that issue would have affected all students who withdrew from the Fall 2022 term and had an automated return calculation performed. Although the amount of unearned Title IV assistance calculated for those students was incorrect, there were no questioned costs as a result of those errors because the University returned more funds than required.

- For 1 of those 32 students, the University also did not accurately determine the withdrawal date for the student who was enrolled in modules. After auditors brought the issue to the University's attention, the University re-performed the return calculation and returned the additional Title IV funds as required; therefore, there were no questioned costs.
- In addition, for 1 of those 32 students, the University incorrectly returned Title IV funds for a student who completed more than 60 percent of the term and did not require a return.

Distance Education:

For distance education, documenting that a student has logged into an online class is not sufficient to demonstrate academic attendance by the student. An institution must demonstrate that a student participated in class or was otherwise engaged in an academically related activity. Only active participation by a student in an instructional activity related to the student's course of study that meets the definition of "academic engagement" in Title 34, CFR, Section 600.2, and takes place during a payment period or period of enrollment qualifies as attendance in an academically related activity (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 5, Chapter 2).

**For 1 (14 percent) of 7 students tested, the University did not have evidence of academic engagement for the student who attended all distance education courses.** The University relies on the last dates of attendance (LDA) provided by instructors to determine the withdrawal date for Return of Title IV purposes for students who unofficially withdraw. If no LDAs are provided by the instructors, the University uses the midpoint of the term as the withdrawal date. The student was enrolled in all distance education courses, and the University used the midpoint as the withdrawal for the student. However, the University could not provide evidence that the student participated or otherwise engaged in an academically related activity in any of the distance education courses. After auditors brought the issue to the University's attention, the University performed a return calculation and returned Title IV funds as required; therefore, there were no questioned costs.

Timeliness of Returns:

An institution must return the amount of Title IV funds for which it is responsible as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(j)).

**For 12 (20 percent) of 61 students tested who withdrew and required a return of Title IV funds, the University did not return the funds within the required time frame.** Specifically, the University returned the Title IV funds to the U.S. Department of Education between 47 to 183 days after the University determined that the students withdrew. The University asserted those errors occurred due to staffing issues and problems with the transmission of the adjustments to the U.S. Department of Education's Common Origination and Disbursement (COD) system.

The University did not have an adequate monitoring process to identify those errors or document the review process. Having a process that does not consistently calculate and return the correct amount of Title IV funds increases the risk that the University could return incorrect amounts of Title IV funds. In addition, not making returns within the required time frames reduces the funds available to the U.S. Department of Education for its program management.

Recommendations:

The University should:

- Accurately determine the number of days in the payment period and exclude any scheduled breaks as required.
- Ensure that evidence of academic engagement is consistently documented for students in distance education courses.
- Strengthen its monitoring controls to ensure that it detects and corrects errors in Title IV return calculations and returns Title IV funds in a timely manner.

Views of Responsible Officials:

The University acknowledges and agrees with the findings regarding the Return of Title IV funds in cases where a student officially or unofficially withdraws from the institution after the student begins attendance in a given payment period or period of enrollment. The University acknowledges the importance of accurately calculating the Title IV funds to be returned and the timely return of those funds.

Corrective Action Plan:

The University has implemented a review at the start of each term to ensure internal systems (Peoplesoft) are updated with the appropriate number of break days to ensure the accuracy of break days used in Return of Title IV calculations.

The University is implementing an enhanced secondary review process for Return of Title IV determinations to ensure accurate calculations and the timely return of funds.

The University will implement a process to ensure evidence of participation exists for students who attend all courses via the online platforms.

Implementation Dates: Beginning January 2024 with completion May 2024

Responsible Persons: Kimberley Wells, Director of Financial Aid & Scholarships  
John Robert, Associate Director of Financial Aid & Scholarships  
Beth Tolan, Associate Vice President of Financial Aid & Scholarships

**2023-161**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.063; and 84.268</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Pell Grant Program, P063P222293; and Federal Direct Student Loans, P268K232293</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>2020-136</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective, and the program begin date is the date the student began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4).

For instances in which a student completes one academic program and then enrolls in another academic program at the same institution, the institution must report two separate enrollment transactions: one showing the completion of the first program and its effective date and credential level, and the other showing the enrollment in the second program and its effective date (*Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

The University of North Texas (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Although the University uses the services of NSC, the University still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3).

**For 9 (36 percent) of 25 students tested, the University did not accurately report the program begin date to NSLDS.** Specifically, the University reported the program begin date as the first day of the term after the students declared their major or were otherwise approved to enroll in the program, instead of the first day of the term in which the students actually began attendance in the program. The University asserted that the errors were caused by issues related to the configuration of the enrollment reporting processes in the University’s student information system.

Not reporting student program information accurately could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayments schedules.

Recommendation:

The University should strengthen its controls to ensure that program begin dates are reported to NSLDS accurately.

Views of Responsible Officials:

The University acknowledges and agrees with the findings regarding the accuracy of the program begin dates reported for some students identified in the testing. The University acknowledges the importance of accurately reporting program information for students receiving Title IV aid to ensure that guarantors, lenders, and servicers of student loans are able to make accurate determinations related to in-school status, deferments, grace periods, and repayment schedules.

Corrective Action Plan:

The University has implemented a correction to the reporting logic that caused the inaccurate reporting of program begin date for some students. This implementation was effective for enrollment reporting beginning with the Fall 2023 semester. In addition, the University is utilizing available error reports via the National Student Clearinghouse to ensure program begin dates and other program-level data reported is accurate.

Implementation Date: August 2023

Responsible Persons: Ashley Wheelis, Deputy Registrar  
Molly Collins, Associate Registrar  
Zach Yeager, Assistant Director

**2023-162**

**Special Tests and Provisions – Perkins Loan Recordkeeping and Record Retention**

<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Assistance Listing Number:</b>	<b>84.038</b>
<b>Pass-Through Agency:</b>	<b>N/A</b>
<b>Award Number:</b>	<b>Federal Perkins Loan Program, award number N/A</b>
<b>Award Period:</b>	<b>July 1, 2022, to June 30, 2023</b>
<b>Statistically Valid Sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of Finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>None</b>
<b>Repeat Finding:</b>	<b>No</b>

Institutions must retain promissory and master promissory notes (MPNs) and repayment records for each Perkins Loan program loan made. Institutions are required to keep original paper promissory notes or original paper MPNs and repayment schedules in a locked, fireproof container. The original promissory notes and repayment schedules must be kept until the loans are satisfied. If required to release original documents in order to enforce the loan, the institution must retain certified true copies of those documents. After the loan obligation is satisfied, the institution shall return the original or a true and exact copy of the note marked "paid in full" to the borrower, or otherwise notify the borrower in writing that the loan is paid in full and retain a copy for the prescribed period (Title 34, Code of Federal Regulations (CFR), Section 674.19(e)(4)).

**For 4 (100 percent) of 4 retired loans tested, the University of North Texas (University) did not send paid-in-full notifications to those borrowers, as required.** As a result, the University did not maintain the required documentation of the paid-in-full notifications to those borrowers after their loan obligations were satisfied. The University asserted that the notifications were not sent due to staff turnover and the assumption that the University's third-party Perkins Loan servicer was responsible for sending the notifications.

Not maintaining adequate documentation results in noncompliance with the Federal Perkins loan program record retention requirements. Additionally, not notifying borrowers of their loans' paid-in-full status increases the risk of borrowers making overpayments on their loans.

Recommendation:

The University should ensure that paid-in-full notifications are sent to all borrowers who satisfy their Perkins Loan obligations, and retain a copy of each notification for the prescribed period.

Views of Responsible Officials:

The University acknowledges and agrees with the finding related to sending paid-in-full notifications to all borrowers who satisfy their Perkins Loan obligations.

Corrective Action Plan:

The University is in the process of assigning the remainder of their active Perkins Loans to the Department of Education. However, the University will provide additional training to staff to ensure that any active loans retired prior to assignment will result in a paid-in-full notification being sent to the borrower and will maintain documentation of such notifications as required.

Implementation Date: February 2024

Responsible Persons: Kimberley Wells, Director of Financial Aid & Scholarships  
John Robert, Associate Director of Financial Aid & Scholarships  
Beth Tolan, Associate Vice President of Financial Aid & Scholarships

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
AND CORRECTIVE ACTION PLAN**

**FEDERAL PORTION OF THE STATEWIDE SINGLE AUDIT REPORT**

**FOR THE YEAR ENDED AUGUST 31, 2023**

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**STATE OF TEXAS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED AUGUST 31, 2023**

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**Summary Schedule of Prior Audit Findings – CLA**

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Federal regulations, Title 2 U.S. Code of Federal Regulations Section 200.511, state, “the auditee is responsible for follow-up and corrective action on all audit findings.” As part of this responsibility, the auditee reports the corrective action it has taken for the following:

- Each finding in the 2022 Schedule of Findings and Questioned Costs.
- Each finding in the 2022 Summary Schedule of Prior Audit Findings that was not identified as implemented or reissued as a current year finding.

The Summary Schedule of Prior Audit Findings for the year ended August 31, 2023 has been prepared to address these responsibilities.

<b>Department of Family and Protective Services</b>
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**2022-001      Activities Allowed or Unallowed, Allowable Costs/ Cost Principles – Indirect Costs**

Federal Agency:	U.S. Department of Health and Human Services
Federal Program Title:	Temporary Assistance for Needy Families (TANF)
ALN:	93.558
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	2201TXTANF, 2201TXTAN3 October 1, 2021 – September 30, 2022
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** DFPS utilizes four basic methods to develop allocated project IDs that are used to allocate indirect costs: Paid-Full Time Equivalent (PFTE), random moment time study, case counts by client eligibility, and service unit counts. To ensure allocated project IDs are complete and accurate, project allocation percentage forms are signed and dated by the preparer, 1st Proofer, 2nd Proofer, Entered By, and Enter Proofed By individuals. During our testing of 40 indirect costs, 12 transactions did not have full approval for the project allocation. The project allocation documentation was missing the approval for Entry Proofed By. This approval is to ensure the allocation entered into the system agrees to the project allocation documentation. All 12 transactions were allocated to the same project ID.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** The exception was caused by management oversight.

**Effect:** Failure to complete adequate reviews over project IDs may result in incorrect allocation of costs and questioned costs.

**Repeat finding:** No

**Recommendation:** We recommend DFPS strengthen its existing internal controls over the review of project IDs to ensure all approvals are obtained on the project allocation percentage forms.

**Views of responsible officials:** Management agrees with the finding.

**Corrective action plan:** Management will strengthen agency’s existing internal control over the review of project IDs to ensure all approvals are obtained on the project allocation percentage forms.

**Implementation date:** May 31, 2023

**Responsible person:** Maura Flores

**Status:** Corrective action was implemented.

**2022-002      Eligibility**

Federal Agency:	U.S. Department of Health and Human Services
Federal Program Title:	Temporary Assistance for Needy Families (TANF)
ALN:	93.558
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	2201TXTANF, 2201TXTAN3, 2101TXTANF, 2101TXTAN3, 2001TXTANF, 2001TXTAN3 October 1, 2021 – September 30, 2022, October 1, 2020 – September 30, 2021 and October 1, 2019 – September 30, 2020
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

## DEPARTMENT OF FAMILY AND PROTECTIVE SERVICES

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Per 45 CFR 263.2(b), An “eligible family” as defined by the State, must:

- (1) Be comprised of citizens or non-citizens who:
  - (i) Are eligible for TANF assistance;
  - (ii) Would be eligible for TANF assistance, but for the time limit on the receipt of federally funded assistance; or
  - (iii) Are lawfully present in the United States and would be eligible for assistance, but for the application of title IV of PRWORA;
- (2) Include a child living with a custodial parent or other adult caretaker relative (or consist of a pregnant individual); and
- (3) Be financially eligible according to the appropriate income and resource (when applicable) standards established by the State and contained in its TANF plan.

**Condition:** According to the DFPS’s Child Protective Services Handbook 2720 Responding to the Eligibility Statements CPS June 2020, IMPACT automatically makes the EA Eligibility Application/Determination section available when the caseworker completes the Risk Assessment tool and the risk level is ‘high’ or ‘very high.’ The caseworker completes this section, which contains three statements that each require a response of ‘yes’ or ‘no’. For one of 40 payments to program participants, we noted two of the three statements were not answered in IMPACT, resulting in a determination that the child does not meet the emergency assistance eligibility criteria. The DFPS’s sandbox database reflects a conclusion that the child does meet the emergency assistance eligibility criteria indicating that the three statements had a response of ‘yes’ at the time of stage closure. However, we were unable to verify a response of ‘yes’ for the three statements in IMPACT.

According to the DFPS’s Child Protective Services Handbook 2714 Documentation CPS June 2020, the caseworker documents the following information in the contact narrative in IMPACT:

- The names of the people whose income the caseworker counted in the family’s total annual income.
- The information that the caseworker gathered to determine the family’s total annual income.
- The sources of information that the caseworker used (including the FCAA, if DFPS has removed a child).
- The family’s total annual income (before taxes and other similar deductions).

For two of 40 payments to program participants, we noted the following exceptions in the documentation of the family’s income:

- One participant had an annual family income range selected of \$0 - \$10,000. However, the investigation report had \$20,640 as annual family income.
- One participant had an annual family income range selected of \$10,000 - \$20,000. No income information was documented in the investigation report.

According to the DFPS’s TANF School Allowance Kinship Program, the Pandemic Emergency Assistance Fund (PEAF) awards are disbursed through two payments – (1) a spring allocation of \$250 and (2) a fall allocation of \$250 to be used cover the cost of clothing and school supplies for the school year. The maximum number of disbursements to be made for each participant is two disbursements. For three of seven payments to program participants under the TANF PEAFF, three payments were made rather than two, resulting in total overpayments of \$750.

**Questioned costs:** \$9,119.

**Context:** See “Condition.”

**Cause:** Exceptions related to missing statements in IMPACT were caused by system limitations. Exceptions related to documentation of family income were due to management oversight. Exceptions related to PEAFF are a result of DFPS not having an existing process to disburse payments under the new grant. The individuals were mistakenly captured twice for the 2<sup>nd</sup> payment.

**Effect:** Failure to review and maintain accurate information may result in payments made to ineligible participants or overpayments to eligible participants.

**Repeat finding:** No

**Recommendation:** DFPS should strengthen its internal controls and remedy system limitations to ensure accurate data is maintained in IMPACT.

**EA Application/Determination**

**Views of responsible officials:** Although these questions can currently be answered by reviewing the Investigation Report for the participant to show that the participant was eligible. DFPS acknowledges and agrees with the finding two of the three EA questions regarding a participant do not show currently answered.

DFPS acknowledges and agrees with the finding regarding the incorrect documentation of income for two of the participants.

**Corrective action plan:** DFPS will ensure that INV/AR staff receive ongoing communication/training regarding EA and how to correctly document and record income within the IMPACT. DFPS will update the current EA policy and publishing a new resource guide for staff. DFPS staff will be provided training, tip sheets and ongoing support regarding the new policy and resource guide. The policy will be published by April 1, 2023. DFPS will continue to strengthen our internal quality assurance review of cases eligible for EA to ensure that INV/AR staff are complying with federal guidelines and internal policies.

DFPS has submitted an IT ticket request to resolve the condition for the participant that had the incorrect income range of \$0-\$10,000 selected to the correct income range of \$20,550 to \$40,549 to align with the investigation report. The participant remains eligible for assistance regardless as the family unit makes less than \$63,000.

CPI will initiate a request for an IT project to conduct analysis of any limitations with verifying Emergency Assistance eligibility in the IMPACT system regarding why two of the three EA statements now show not answered. DFPS staff will be researching the issue to determine next steps by 2<sup>nd</sup> quarter FY 2024.

**Implementation dates:** Ongoing communication – will vary, first communication by April 1, 2023; IMPACT research January 31, 2024.

**Responsible person:** Jerome Green

**PEAF**

**Views of responsible officials:** This is not a regular DFPS payment, therefore there is not an existing automatic process to disburse payments. As a result, a process was developed by which qualifying children were captured and paid through a batch process. It appears that the subject children were mistakenly captured twice for the 75U payment.

DFPS's TANF School Allowance was a one-time allocation of COVID funding for the school allowance effort. The allocation allowed for two (2) disbursements of \$250 per child in a kinship home. Because it is a one-time allocation, there currently is no future plan of a second TANF School Allowance allocation.

**Corrective action plan:** DFPS uses an established recoupment process to address overpayments. A Kinship Development Worker writes a letter to the kinship caregiver regarding the overpayment and details the steps needed to return funds. This letter is also sent to accounting for follow up.

DFPS maintains a proactive approach to strengthening/enhancing IMPACT limitations to ensure accurate data is maintained for accurate payments/disbursements through continuous program improvement.

**Implementation date:** On January 13, 2023 – staff initiated the above described recoupment process to recoup the second payment for the subject children.

**Responsible person:** Debbie Bouldin

**Status:** This corrective action plan was not implemented, and the finding was reissued in the current year as reference number 2023-001.

**2022-003 Reporting – ACF-196R Expenditure Misclassifications**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Temporary Assistance for Needy Families (TANF)  
ALN: 93.558  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 2201TXTANF, 2201TXTAN3, 2101TXTANF, 2101TXTAN3, 2001TXTANF, 2001TXTAN3  
October 1, 2021 – September 30, 2022, October 1, 2020 – September 30, 2021 and October 1, 2019 – September 30, 2020  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Pursuant to 45 CFR 265.3(a)(1) each State must collect on a monthly basis, and file on a quarterly basis, the data specified in the TANF Data Report and the TANF Financial Report (or, as applicable, the Territorial Financial Report). More specifically, Form ACF-196R is used by States administering the Temporary Assistance for Needy Families (TANF) program to report quarterly expenditure data and to request quarterly grant funds.

**Condition:** Audit procedures included testing of three quarterly ACF-196R reports. Three of the three reports reported Relative and Other Designated Caretaker (RODC) program costs incorrectly on line 19 as follows:

- Grant Year 2020 ACF-196R for the quarter-ended 9/30/2021 - \$2,909
- Grant Year 2021 ACF-196R for the quarter-ended 12/31/2021 - \$175,862
- Grant Year 2022 ACF-196R for the quarter-ended 3/31/2022 - \$803,324

The purpose of the DFPS’s RODC program is promoting stability for children in the conservatorship of DFPS. It additionally provides financial assistance through a monthly payment to eligible kinship caregivers. Monthly reimbursement payments are time-limited and may be paid for up to twelve (12) months. However, if DFPS determines there is good cause for an exception, payments may be made for up to an additional six (6) months. As these benefits are short-term by nature, these costs should have been reported on line 15, *Non-recurrent Short -Term Benefits*.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Management misinterpreted the guidance provided for reporting specific activities on certain line items of the ACF-196R report.

**Effect:** Failure to collect the accurate data could compromise the Office of Family Assistance (OFA) and the ACF’s ability to monitor TANF expenditures and compliance with statutory requirements. These data are also needed to estimate outlays and to prepare reports and budget submissions for Congress.

**Repeat finding:** No



**Recommendation:** DFPS should revise its policies and procedures related to the ACF-196R report review process to ensure all expenditure amounts are being properly classified.

**Views of responsible officials:** Management agrees with the finding.

**Corrective action plan:** DFPS will revise its policies and procedures related to the ACF-196R report review process to ensure all expenditure amounts are being properly classified.

**Implementation date:** May 31, 2023

**Responsible person:** Maura Flores

**Status:** Corrective action was implemented.

**DEPARTMENT OF PUBLIC SAFETY**

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<b>Department of Public Safety</b>
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**2022-004      Period of Performance**

Federal Agency:                      U.S. Department of Homeland Security  
Federal Program Title:                Homeland Security Grant Program (HSGP)  
ALN:                                        97.067  
Pass-Through Agency:                N/A  
Pass-Through Number(s):            N/A  
Award Number and Period:          3708603, 3902402, 4164001  
    3/1/2020 – 6/30/2022, 4/1/2020 – 5/31/2022, 9/1/2020 – 2/28/2022  
Statistically Valid Sample:          No, and not intended to be a statistically valid sample  
Type of Finding:                        Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 2 CFR 200.403(h) cost must be incurred during the approved budget period. The Federal awarding agency is authorized, at its discretion, to waive prior written approvals to carry forward unobligated balances to subsequent budget periods pursuant to § 200.308(e)(3).

**Condition:** The Office of the Texas Governor (OOG) is the prime recipient of federal awards for the Homeland Security Grant Program. The Department of Public Safety (DPS) receives allocations of these funds for individual projects. A Statement of Grant Award (SOGA) is issued by OOG to DPS for each project with start, end, and liquidation dates.

For projects with period of performance ending dates during the fiscal year, as stipulated by OOG, audit procedures included testing transactions posted to the general ledger during the last month and after the period of performance end date. We noted the following instances of noncompliance:

- For the twelve sampled transactions, totaling \$1,240,691, five of the expenditures, totaling \$78,749, were related to costs incurred after the period of performance end date or liquidated after the liquidation period end date.

**Questioned costs:** \$78,749.

**Context:** See “Condition.”

**Cause:** Current controls are not at the correct precision level to detect costs charged outside of the period of performance or paid after the liquidation date as specified in the project grant agreement.

**Effect:** Ineffective internal controls may result in questioned costs and noncompliance with the terms of the grant.

**Repeat finding:** No

**DEPARTMENT OF PUBLIC SAFETY**

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**Recommendation:** DPS should enhance and/or modify existing controls (both manual and automated) to ensure that costs are not charged to a project unless (1) the service dates fall within the period of performance stated in the SOGA, and (2) the costs have been paid prior to the liquidation period end date.

**Views of responsible officials:** The Department of Public Safety acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the Department of Public Safety will work to develop and implement corrective action to further improve the processes.

**Corrective action plan:** DPS will update the profile setup process in CAPPs to ensure the Service/Receipt Date Indicator box is checked in CAPPs on all profile setups relating to Grants. DPS Grants staff will receive training on how to fill out a Profile Setup Form to ensure the Service/Receipt Date Indicator Box is checked at the time the project is setup in CAPPs. The Grants staff will run a monthly report from CAPPs to see if all active projects have the service date indicator box checked.

**Implementation date:** March 1, 2023

**Responsible person:** Grants Manager, Deputy Administrator, Financial Reporting

**Status:** Corrective action was implemented.

**2022-005 Reporting – SF-425 Federal Financial Reports**

Federal Agency: U.S. Department of Homeland Security  
Federal Program Title: Homeland Security Grant Program (HSGP)  
ALN: 97.067  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 3834802, 3834803, 3865603, 3902402, 3912003, 3920803  
1/1/2020 – 2/28/2022, 3/1/2021 – 5/31/2023, 3/1/2021 – 5/31/2023, 4/1/2020 – 5/31/2022, 3/1/2021 – 5/31/2023, 3/1/2021 – 5/31/2023  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** Audit procedures included a sample of three SF-425 reports submitted during fiscal year 2022. For two of the three reports tested, DPS expenditures reported on the SF-425 did not agree to the general ledger. The following variances were identified:

<u>Report Quarter</u>	<u>SF-425</u>	<u>General Ledger</u>	<u>Variance</u>
GY20 – 12/31/21	\$1,360,352	\$310,271	\$1,050,082
GY19 – 3/31/22	\$3,547,298	\$3,454,887	\$92,411

We noted that amounts reported on the SF-425 were accurate, however, the corresponding expenditures were not recorded on the general ledger. Management subsequently made corrections to its general ledger and schedule of expenditures of federal awards.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** Expenditures not recorded in the general ledger were in-kind expenditures related to blade hours incurred and thus did not follow the normal accounts payable process. Management reconciled amounts reported on the SF-425 to federal revenues rather than federal expenditures. The discrepancies were not identified as internal controls were not designed properly.

**Effect:** Improperly designed internal controls over reporting may result in a misstatement of amounts reported on the schedule of expenditures of federal awards or federal reports.

**Repeat finding:** No

**Recommendation:** We recommend management revise its internal controls to reconcile expenditures reported on federal reports to federal expenditures in the general ledger rather than federal revenue to account for in-kind expenditures.

**Views of responsible officials:** The Department of Public Safety acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the Department of Public Safety will work to develop and implement corrective action to further improve the processes.

**Corrective action plan:** DPS will ensure booking of year-end accruals for all outstanding expenses for the Homeland Security Grant Program according to the Financial Reporting Requirements established by the Comptroller of Public Accounts.

**Implementation date:** September 1, 2023

**Responsible person:** Grants Manager, Deputy Administrator, Financial Reporting

**Status:** Corrective action was implemented.

Department of State Health Services

**2022-006 Activities Allowed or Unallowed, Allowable Costs/ Cost Principles**

Federal Agency: U.S. Department of the Treasury  
Federal Program Title: Coronavirus State and Local Fiscal Recovery Funds  
ALN: 21.027  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 2021-CS-21027  
3/3/2021 – 1/1/2023  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

In section 4 of the 2021 Texas Senate Bill 8, the Department of State Health Services (DSHS) was appropriated money received by Texas from the Coronavirus State Fiscal Recovery Fund for the following purposes related to costs incurred during the period beginning March 3, 2021 and ending January 1, 2023, due to the coronavirus pandemic:

- (1) Providing funding for surge staffing at state and local hospitals, long-term care facilities, psychiatric hospitals, and nursing facilities;
- (2) Purchasing therapeutic drugs, including drugs for monoclonal antibody treatments; and
- (3) Providing funding for the operation of regional infusion centers

**Condition:** During our testing, we selected 60 expenditures, totaling \$31,017,511, incurred during the fiscal year to validate allowability with the grant award. We noted that ten out of the 60 samples, totaling \$648,086 were not for goods or services allowed by the grant award.

**Questioned costs:** \$648,086.

**Context:** See “Condition.”

**Cause:** While unallowable expenditures may have been initially charged to the grant, DSHS planned to complete a final reconciliation at the close of the grant and return any unallowable costs.

**Effect:** Unallowable costs charged to the grant may result in material noncompliance. Additionally, not maintaining accurate records throughout the year prohibits the federal granting agency to monitor the progress of the grant.

**Repeat finding:** No

**DEPARTMENT OF STATE HEALTH SERVICES**

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**Recommendation:** DSHS should enhance controls related to review of expenditures for compliance with allowable costs and activities unallowed requirements to ensure unallowed costs are not charged to the grant.

**Views of responsible officials:** During the COVID-19 pandemic, there was a surge of COVID-19 cases in hospitals throughout the State of Texas and an immediate and emergent need to serve Texans. DSHS previously identified the need to ensure costs are allowable and align with required parameters. To strengthen requirements, DSHS will address through policy revision.

**Corrective action plan:** To strengthen requirements related to unique disaster funding, DSHS will amend DSHS Policy AA-3301: Monitoring and Management of the Operating Budget to establish roles and responsibilities for ensuring expenditures are reviewed and within grant parameters. We anticipate policy revisions to be drafted by July 31, 2023.

**Implementation date:** July 31, 2023

**Responsible person:** Chief Financial Officer

**Status:** Corrective action was implemented.

**2022-007      Period of Performance**

Federal Agency:	U.S. Department of the Treasury
Federal Program Title:	Coronavirus State and Local Fiscal Recovery Funds
ALN:	21.027
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	2021-CS-21027 3/3/2021 – 1/1/2023
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per section 602(g)(1) of the Social Security Act as added by section 9901 of the American Rescue Plan Act of 2021, Pub. L. No. 117-2 and Treasury’s Interim Final Rule and Final Rule at 31 CFR section 35.5(a), State and Local Fiscal Recovery Funds (SLFRF) may only be used for costs incurred within a specific time period, beginning March 3, 2021, with all funds obligated by December 31, 2024 and all funds spent by December 31, 2026.

**Condition:** The Department of State Health Service received a grant award for SLFRF funds on February 28, 2022. Audit procedures performed included a sample of ten transactions totaling \$817,008 posted to the general ledger with service dates prior to April 2, 2021. For three samples, we noted expenditures totaling \$348,874 that were incurred prior to March 3, 2021.

**Questioned costs:** \$348,874.

**DEPARTMENT OF STATE HEALTH SERVICES**

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**Context:** See “Condition.”

**Cause:** As the grant was awarded subsequent to the beginning of the period of performance, DSHS transferred expenditures previously paid for with state funds to the federal award based on the invoice date. However, the underlying services were partially incurred prior to March 3, 2021.

**Effect:** Failure to review expenditures at a detail level could result in unallowable costs or expenditures claimed outside of the award's period of performance.

**Repeat finding:** No

**Recommendation:** We recommend DSHS add an additional process to review the underlying service dates for invoices near the beginning and end dates of the period of performance to ensure costs incurred outside of this period are not charged to the federal award.

**Views of responsible officials:** During the COVID-19 pandemic, there was a surge of COVID-19 cases in hospitals throughout the State of Texas and an immediate and emergent need to serve Texans. DSHS previously identified the need to ensure costs are allowable and align with required parameters. To strengthen requirements, DSHS will address through policy revision.

**Corrective action plan:** To strengthen requirements related to unique disaster funding, DSHS will amend DSHS Policy AA-3301: Monitoring and Management of the Operating Budget to establish roles and responsibilities for ensuring expenditures are reviewed and within grant parameters. We anticipate policy revisions to be drafted by July 31, 2023.

**Implementation date:** July 31, 2023

**Responsible person:** Chief Financial Officer

**Status:** Corrective action was implemented.

**2022-008      Reporting – FFATA Subawards**

Federal Agency:	U.S. Department of Health and Human Services
Federal Program Title:	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response
ALN:	93.354
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	NU90TP922165, NU90TP922067 7/1/2021 – 6/30/2023, 3/5/2020 – 3/15/2023
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**DEPARTMENT OF STATE HEALTH SERVICES**

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Under the requirements of the Federal Funding Accountability and Transparency Act (FFATA) (Pub. L. No. 109-282), as amended by Section 6202 of Public Law 110-252, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) no later than the last day of the month following the month in which the subaward/subaward amendment obligation was made or the subcontract award/subcontract modification was made.

**Condition:** In conjunction with the Finance Team within the Contract Management Section (CMS), the FFATA Coordinator coordinates the FFATA reporting process for all required submissions at the Department of State Health Services (DSHS). On a monthly basis, the DSHS FFATA Coordinator identifies FFATA subawards of \$30,000 or more. Information for all relevant data elements is documented on the Data Validation Checklist and reviewed and approved by the FFATA Coordinator prior to being submitted to the CMS Finance Team to enter into FSRS by the end of the subsequent month.

During our testing, we noted that there was no evidence of review on the Data Validation Checklist by the FFATA Coordinator for three of the four monthly submissions selected for testing during the fiscal year.

Additionally, we noted the following instances of noncompliance:

<b>Transactions Tested</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
5	0	4	0	4
<b>Dollar Amount of Tested Transactions</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
\$1,081,957	\$0	\$512,500	\$0	\$512,500

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Program personnel lack established internal controls and procedures over FFATA reporting to ensure the relevant subawards are submitted accurately and timely.

**Effect:** Failure to verify FFATA submissions for completeness and accuracy may lead to inaccurate information being reported in FSRS.

**Repeat finding:** No

**Recommendation:** DSHS should enhance FFATA policies and procedures including the current controls in place to formally document the verification FFATA reports for completeness and accuracy prior to submission. DSHS should also maintain all relevant documentation which supports the key data elements reported.

**Views of responsible officials:** DSHS implemented a new procedure and a FFATA checklist to include controls and to formally document verification of FFATA reports for completeness and accuracy on March 1, 2022. The records reviewed under this audit were submitted prior to the implementation of the procedure and checklist. The Contract Management Section has fully implemented this recommendation and agree that this is a finding for FY22 based on the overlap in fiscal years and is based solely on timing.

**Corrective action plan:** DSHS will continue to utilize the updated procedure and FFATA checklist that was implemented on March 1, 2022 to ensure the verification of FFATA reports are formally documented prior to submission. DSHS will continue to maintain all relevant documentation to support that the key data elements were reported within the required timeframes.

**Status:** This finding was partially corrected. Corrective action was implemented related to all items except timeliness of submission of the reports.



**DEPARTMENT OF STATE HEALTH SERVICES**

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**Views of responsible officials – 2023:** DSHS continues to recognize the importance of timely and accurate FFATA reporting. The Contract Management Section has now fully implemented this recommendation and strives to achieve 100% compliance. DSHS agrees this is a partial finding for FY23.

**Corrective action plan – 2023:** DSHS will fully implement the audit of records for timely reporting, initiated in March of 2022, throughout fiscal year 2024. The checklist ensures the verifications of FFATA reports are formally documented prior to submission. DSHS will continue to maintain all relevant documentation to support key data elements reported and will take steps to increase timely reporting.

**Implementation date – 2023:** September 1, 2023

**Responsible person – 2023:** Patty Melchior, Contract Management Section Director

**2020-027 Special Tests and Provisions – Control, Accountability, and Safeguarding of Vaccines and Special Tests and Provisions – Record of Immunization – Information Technology – User Access**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Immunization Cooperative Agreements  
CFDA Number: 93.268  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 6 NH23IP922616  
7/1/2019-6/30/2024  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR 200.303, the Department of State Health Services (DSHS) must establish and maintain effective internal controls over Federal awards that provide reasonable assurance they are managing Federal awards in compliance with Federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.

**Condition:** DSHS utilizes the Immunization Tracking (ImmTrac) system to track immunizations and the Child Health Reporting System (CHRS) to track immunizations for childcare, daycares, and colleges. Providers that administer immunizations upload required information into the respective system in order for DSHS to meet reporting requirements. DSHS utilizes IPRM to onboard and track data exchange.

During our testing, we noted the following:

- From a population of eleven (11) new hires for the ImmTrac system in fiscal year 2020, we selected a sample of five (5) new hires for testing. During our testing we identified all 5 samples did not have formal documentation for requesting and approving system access.
- From a population of eight (8) new hires for the CHRS application in fiscal year 2020, we selected a sample of five (5) new hires for testing. During our testing we identified four (4) of the five (5) samples did not have formal documentation for requesting and approving system access.
- From a population of eleven (11) new hires for the IPRM application in fiscal year 2020, we selected a sample of five (5) new hires for testing. During our testing we identified all five (5) samples did not have formal documentation for requesting and approving system access.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** DSHS does not have established policies and procedures that require a formal request and approval for system access to ImmTrac, CHRS and IPRM accounts.

**Effect:** Failure to complete formal request and approvals for system access increases the risk of unauthorized users and suspicious activities that may not be identified and investigated.

**Repeat finding:** No

**Recommendation:** We recommend that DSHS should implement enhanced procedures to ensure that new hire provisioning procedures are approved before access is granted.

**Views of responsible officials:** DSHS agrees that procedures for approving access to these systems could be strengthened.

**Corrective action plan:** DSHS will initiate meetings with HHSC IT to consider feasibility and costs regarding new user provisions in use by other HHS programs. Because of the involvement of Immunization staff in responding to the pandemic, this decision making will not start immediately. Target Implementation date for these systems is approximately 3/31/2023.

IMMTRAC and IPRM

To immediately address the risk to IMMTRAC and IPRM, DSHS Immunization registry managers have now begun retaining electronic copies of all requests for system access on a program shared drive. Implemented 9/30/2020.

DSHS will explore the possibility of moving to a standard form for requesting and approving state employee access to each of these systems and subsequently update procedures accordingly. Target implementation date for this decision 4/15/2021.

CHRS

This risk is minimized by the access limitations of people external to the agency. School & childcare facility staff are only able to view and enter data for their own entity. Local & regional health department users are only able to view and enter data for facilities located within their area. A very limited number of Central Office staff can view and enter data for the entire State. Furthermore, the data submitted by school and health department users is in a comprehensive format. In other words, PHI is not available, and data is entered in whole numbers for one facility (e.g. # of students enrolled, # of students up to date, etc.).

The DSHS Immunization Unit will formalize procedures to reflect current onboarding activity, and initiate discussions and request training regarding HHS best practices by the end of this fiscal year, 8/31/2021.

**2021 update:** DSHS initiated meetings with HHSC IT to discuss the best solution to replace the current CHRS system. Their estimated target implementation date remains 3/31/2023.

Regarding IMMTRAC and IPRM, the DSHS immunization registry managers have been retaining electronic copies of all requests for system access since 9/30/2020.

DSHS implemented an email request process for requesting and approving access. As part of the CHRS replacement effort a uniformed request process will be implemented.

**Views of responsible officials – 2021:** DSHS agrees that procedures for approving access to these systems could have been made more uniform. DSHS Immunization Registry managers implemented new procedures to collect and retain electronic copies of all system access requests beginning 9/30/2020. Managers will continue to follow these procedures moving forward.

## DEPARTMENT OF STATE HEALTH SERVICES

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**Corrective action plan – 2021:** Child Health Reporting System (CHRS): Processes to create a uniformed way to request access to CHRS were implemented in March 2021. There are written instructions outlining the process based on whether the requestor is DSHS staff, regional/local health department, or a school. The process is working well and will continue. Separately, the program is currently exploring the feasibility of replacing CHRS to allow the program to customize all aspects, including a simplified request system. ImmTrac and Integrated Provider Relationship Management (IPRM) Systems: DSHS Immunization Registry incorporated standard operating procedures since 9/30/2020 to grant/revoke staff access to ImmTrac2 and IPRM System with supporting documentation at the program level.

**2022 update:** This corrective action was partially implemented. Written instructions outlining the process of requesting access to CHRS were implemented. DSHS continues to explore the feasibility of replacing CHRS.

**Views of responsible officials – 2022:** DSHS agrees that procedures for approving access to these systems could have been made more uniform. DSHS Immunization Registry managers improved procedures to collect and retain electronic copies of all system access requests beginning March 2021. Managers will continue to follow these procedures moving forward

**Corrective action plan – 2022:** Child Health Reporting System (CHRS): Processes to create a uniform way to request access to CHRS were implemented in March 2021. There are written instructions outlining the process based on whether the requester is DSHS staff, regional/local health department, or a school. The process is working well and will continue. Separately, the program is exploring the feasibility of replacing CHRS to allow the program to customize all aspects, including a simplified request system and user management. The goal is to initiate the building of the replacement by 12/31/23 unless available resources are needed for higher priority issues within the Division. Until then, the program will create a process to track who has CHRS access by 3/31/2023 to better control access to CHRS.

DSHS Immunization Registry incorporated standard operating procedures in 9/30/2020 to grant/revoke staff access to ImmTrac2 and Integrated Provider Relationship Management (IPRM) Systems with supporting documentation at the program level.

**Implementation date:** December 31, 2023

**Responsible person:** Director; Assessment, Compliance, and Epidemiology Branch

**Status:** This corrective action was partially implemented, and the finding was reissued in the current year as reference number 2023-002. Written instructions outlining the process of requesting access to CHRS were implemented. DSHS continues to explore the feasibility of replacing CHRS.

HEALTH AND HUMAN SERVICES COMMISSION

Health and Human Services Commission

**2022-009 Activities Allowed or Unallowed, Allowable Costs/ Cost Principles, Eligibility, Matching, Level of Effort, and Earmarking, Reporting, Subrecipient Monitoring, Special Tests – Information Technology – Password Configuration**

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

Federal Program Title: Medicaid Cluster  
Supplemental Nutrition Assistance Program (SNAP) Cluster  
Temporary Assistance for Needy Families (TANF)  
Coronavirus Relief Fund (nonmajor)  
Block Grants for Community Mental Health Services (nonmajor)  
Aging Cluster (nonmajor)  
Presidential Declared Disaster Assistance to Individuals and Households - Other Needs (nonmajor)  
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) (nonmajor)  
Social Services Block Grant (nonmajor)  
Children’s Health Insurance Program (CHIP) (nonmajor)  
Block Grants for Prevention and Treatment of Substance Abuse (nonmajor)  
Disability Insurance/SSI Cluster (nonmajor)  
Foster Care-Title IV-E (nonmajor)  
Adoption Assistance (nonmajor)  
Immunization Cooperative Agreements (nonmajor)

ALN: 93.775, 93.777, 93.778  
10.551, 10.561  
93.558  
21.019 (nonmajor)  
93.958 (nonmajor)  
93.044, 93.045, 93.053 (nonmajor)  
97.050 (nonmajor)  
10.557 (nonmajor)  
93.667 (nonmajor)  
93.767 (nonmajor)  
93.959 (nonmajor)  
96.001, 96.006 (nonmajor)  
93.658 (nonmajor)  
93.659 (nonmajor)  
93.268 (nonmajor)

Pass-Through Agency: N/A

Pass-Through Number(s): N/A

Award Numbers and Periods: Medicaid Cluster  
2105TX5ADM, 2105TX5MAP, 2105TXIMPL, 2105TXINCT, 2205TX5ADM,  
2205TX5MAP, 2205TXIMPL, 2205TXINCT  
October 1, 2020 – September 30, 2021 and October 1, 2021 – September 30,  
2022

## HEALTH AND HUMAN SERVICES COMMISSION

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### SNAP Cluster

6TX400105, 6TX400106, 6TX400108, 6TX430165, 6TX430176, 6TX460001, 6TX460002

October 1, 2020 – September 30, 2021, March 11, 2021 – September 2021, October 1, 2020 – September 30, 2022, October 1, 2021 – September 30, 2022, October 1, 2021 – September 30, 2023

### TANF

2201TXTANF, 2201TXTAN3, 2101TXTANF, and 2101TXTAN3

October 1, 2021 – September 30, 2022 and October 1, 2020 – September 30, 2022

Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** The password management at HHSC is not consistently adhering to the password parameters as stated in the HHSC Information Security Policy. During our testing we noted the following deviations:

- TIERS: The password minimum age was set to 0 days. Per the HHSC Information Security Policy - Password Based Authentication, the minimum password age should be set to 1 day.

**Questioned costs:** None.

**Context:** “See Condition.”

**Cause:** HHSC did not have processes in place to enforce password policies as outlined in the HHSC Information Security Policy.

**Effect:** Failure to following HHSC’s password policies increases the risk of inappropriate access.

**Repeat finding:** 2020-012, 2021-003

**Recommendation:** We recommend that HHSC update password configurations for TIERS to be compliant with its internal policies.

**Views of responsible officials:** Agree

**Corrective action plan:** Texas Integrated Eligibility Redesign System (TIERS) - In order to bring password settings into compliance with the HHSC Information Security (IS) Security Policy, the TIERS Operations team released tool/method (113.0) successfully into production without any adverse impact. This release was completed on 09/24/2022 and contained the security requirements to restrict minimum allowed password changes from zero (unlimited) to one meaning users are allowed "only" one password change a day. This was verified by CliftonLarsonAllen LLP (CLA) auditors on 12/21/22. Screenshots were also provided to CLA auditors.

**Implementation date:** September 24, 2022

**Responsible Person:** Director, Information Technology (IT) Infrastructure Services

**Status:** Corrective action was implemented.

**HEALTH AND HUMAN SERVICES COMMISSION**

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**2022-010      **Activities Allowed or Unallowed, Allowable Costs/ Cost Principles – Cost Allocation Plan****

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

Federal Program Title:            Medicaid Cluster  
    Supplemental Nutrition Assistance Program (SNAP) Cluster  
    Temporary Assistance for Needy Families (TANF)  
    Aging Cluster (nonmajor)  
    Block Grants for Community Mental Health Services (nonmajor)  
    Special Supplemental Nutrition Program for Women, Infants, and  
    Children (WIC) (nonmajor)  
    Social Services Block Grant (nonmajor)  
    Children’s Health Insurance Program (CHIP) (nonmajor)  
    Block Grants for Prevention and Treatment of Substance Abuse (nonmajor)  
    Disability Insurance/SSI Cluster (nonmajor)  
    Money Follows the Person Rebalancing Demonstration (nonmajor)  
    CCDF Cluster (nonmajor)  
    Special Education-Grants for Infants and Families (nonmajor)

ALN:                                    93.775, 93.777, 93.778  
    10.551, 10.561  
    93.558  
    93.044, 93.045, 93.053 (nonmajor)  
    93.958 (nonmajor)  
    10.557 (nonmajor)  
    93.667 (nonmajor)  
    93.767 (nonmajor)  
    93.959 (nonmajor)  
    96.001, 96.006 (nonmajor)  
    93.791 (nonmajor)  
    93.575, 93.596, 93.489 (nonmajor)  
    84.181 (nonmajor)

Pass-Through Agency:            N/A

Pass-Through Number(s):        N/A

Award Number and Period:        Medicaid Cluster  
    2105TX5ADM, 2105TX5MAP, 2105TXIMPL, 2105TXINCT, 2205TX5ADM,  
    2205TX5MAP, 2205TXIMPL, 2205TXINCT  
    October 1, 2020 – September 30, 2021 and October 1, 2021 – September 30,  
    2022

SNAP Cluster  
    6TX400105, 6TX400106, 6TX400108, 6TX430165, 6TX430176, 6TX460001,  
    6TX460002  
    October 1, 2020 – September 30, 2021, March 11, 2021 – September 2021,  
    October 1, 2020 – September 30, 2022, October 1, 2021 – September 30, 2022,  
    October 1, 2021 – September 30, 2023

TANF  
    2201TXTANF, 2201TXTAN3, 2101TXTANF, and 2101TXTAN3  
    October 1, 2021 – September 30, 2022 and October 1, 2020 – September 30,  
    2022

Statistically Valid Sample:        No, and not intended to be a statistically valid sample

Type of Finding:                    Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 45 CFR Section 95.507, the State shall submit a cost allocation plan for the State agency to the Director, Division of Cost Allocation (DCA), in the appropriate HHS Regional Office. The plan shall describe the procedures used to identify, measure, and allocate all costs to each of the programs operated by the State agency. The cost allocation plan shall contain the procedures used to identify, measure, and allocate all costs to each benefitting program and activity. Per 45 CFR Section 95.509, the State shall promptly amend the cost allocation plan and submit the amended plan to the Director, DCA, if any of the following events occur, including if other changes occur which make the allocation basis or procedures in the approval cost allocation plan invalid.

**Condition:** HHSC’s approved Public Assistance Cost Allocation Plan (PACAP) expenditures and revenues are initially allocated based on an estimate of Project ID percentages. After actual base statistical data is available, expenditures are reallocated and adjustments between estimated and actual costs are made. The adjustments will result in costs claimed for each period being allocated based on actual base statistics for the same period. Data is updated by voucher, either monthly, quarterly, semi-annually, or annually, depending on the Project ID.

For 29 of 60 samples tested for proper reallocation of estimates, the project ID percentages as calculated by HHSC did not match the percentages in the reallocation entries that were posted in CAPPS, HHSC’s financial system.

**Questioned costs:** Unknown.

**Context:** See “Condition.”

**Cause:** During the fiscal year, a formula error occurred that altered several links within multiple workbooks that changed reallocation percentages covering several months. Due to time and resource constraints, an outdated reallocation journal tool was utilized during the interim and verification reports were not being run after changes were made to the calculation spreadsheet to ensure reallocation percentages match.

**Effect:** Failure to accurately calculate indirect costs may result in incorrect amounts being charged to the grant and noncompliance with grant terms and conditions.

**Repeat finding:** 2021-004, 2020-016, 2019-006, 2018-005, 2017-009, and 2016-024

**Recommendation:** HHSC should enhance existing reallocation procedures to include an additional review to ensure that the percentages in the entry made in CAPPS match the percentages in the calculation spreadsheet.

**Views of responsible officials:** The Texas Health and Human Services Commission (HHSC) acknowledges and agrees with the finding.

The issues are primarily associated with a non-automated process to compare entered calculations into Centralized Accounting and Payroll/Personnel System (CAPPS) Financials. These issues are the result of manual errors and formula errors.

**Corrective action plan:** The formula error was identified, corrected and reallocations are now correct. Also, the outdated reallocation journal tool is no longer used. The new journal reallocation tool includes edits to identify discrepancies before a reallocation journal is posted.

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As an additional verification step, which began with March 2022 reallocations, a new verification report (Fund Source Allocation Compare Report) is run that compares the date the factor was updated to the date the reallocation journal was entered to ensure no changes have been made to the factor.

HHSC Accounting will work with Chief Financial Officer (CFO) Operation Support to establish an automated process to strengthen existing verifications.

**Implementation date:** August 31, 2023

**Responsible person:** Director, Funds Management

**Status:** This corrective action was not implemented, and the finding was reissued in the current year as reference number 2023-009.

### **2022-011      Earmarking**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Temporary Assistance for Needy Families (TANF)  
ALN: 93.558  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 2201TXTANF, 2201TXTAN3, 2101TXTANF, and 2101TXTAN3  
October 1, 2021 – September 30, 2022 and October 1, 2020 – September 30, 2022  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Pursuant to 45 CFR 264.1(a), (b), and (c):

- (a) (1) Subject to the exceptions in this section, no State may use any of its Federal TANF funds to provide assistance (as defined in § 260.31 of this chapter) to a family that includes an adult head-of-household or a spouse of the head-of-household who has received Federal assistance for a total of five years (i.e., 60 cumulative months, whether or not consecutive).
- (2) The provision in paragraph (a)(1) of this section also applies to a family that includes a pregnant minor head-of-household, minor parent head-of-household, or spouse of such a head-of-household who has received Federal assistance for a total of five years.
- (3) Notwithstanding the provisions of paragraphs (a)(1) and (a)(2) of this section, a State may provide assistance under WtW, pursuant to section 403(a)(5) of the Act, to a family that is ineligible for TANF solely because it has reached the five-year time limit.



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- (b) (1) States must not count toward the five-year limit:
- (i) Any month of receipt of assistance by an individual who is not the head-of-household or married to the head-of-household;
  - (ii) Any month of receipt of assistance by an adult while living in Indian country (as defined in section 1151 of title 18, United States Code) or a Native Alaskan Village where at least 50 percent of the adults were not employed; and
  - (iii) Any month for which an individual receives only noncash assistance provided under WtW, pursuant to section 403(a)(5) of the Act.
- (2) Only months of assistance that are paid for with Federal TANF funds (in whole or in part) count towards the five-year time limit.
- (c) States have the option to extend assistance paid for by Federal TANF funds beyond the five-year limit for up to 20 percent of the average monthly number of families receiving assistance during the fiscal year or the immediately preceding fiscal year, whichever the State elects. States are permitted to extend assistance to families only on the basis of:
- (1) Hardship, as defined by the State; or
  - (2) The fact that the family includes someone who has been battered, or subject to extreme cruelty based on the fact that the individual has been subjected to:
    - (i) Physical acts that resulted in, or threatened to result in, physical injury to the individual;
    - (ii) Sexual abuse;
    - (iii) Sexual activity involving a dependent child;
    - (iv) Being forced as the caretaker relative of a dependent child to engage in nonconsensual sexual acts or activities;
    - (v) Threats of, or attempts at, physical or sexual abuse;
    - (vi) Mental abuse; or
    - (vii) Neglect or deprivation of medical care.

**Condition:** In order to monitor the earmarking requirement, the Health and Human Service Commission's (HHSC) Data Analytics and Performance (DAP) Department maintains a tracking worksheet that is updated monthly, which contains relevant data derived from the TIERS benefit payment query and other source files. Key data used in the calculation include the following:

- Report month
- Number of clients who received their 60<sup>th</sup> monthly benefit payment in the report month
- Number of clients who received a hardship exemption in the report month
- Total number of clients receiving benefit payments as of the report month
- Total number of clients with a hardship exemption as of the report month

The final monthly calculation takes the total number of clients with a hardship exemption as of the report month (i.e. those families that have received more than 60 months of benefit payments) divided by the total number of clients receiving benefit payments as of the report month.

Audit procedures included a sample of five clients who received their 60<sup>th</sup> monthly benefit payment and a hardship exemption in a given month during the fiscal year. Individual monthly benefit payments noted per the results of the TIERS benefit payments query were compared to the TANF Time Limit screens which show each monthly benefit payment made. For all five sampled clients, there were discrepancies noted between the two data sets as to which months were counted as payments.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** The TIERS benefit payment query is not configured to pull accurate data for purposes of monitoring the earmarking requirement.

**Effect:** Inaccurate inputs used for monitoring earmarking requirements could result in noncompliance with federal requirements.

**Repeat finding:** No

**Recommendation:** We recommend that HHSC update the parameters used in the TIERS benefit payment query to ensure it is pulling the accurate benefit payment fields in TIERS in order to assess compliance with earmarking requirements.

**Views of responsible officials:** We agree with this finding and appreciate the audit team bringing this issue to our attention. This issue was discovered and communicated to us late in the audit process. As such, we have not had enough time to ensure we understand the root cause of the errors and have no assurance the cause lies in the query being used.

**Corrective action plan:** The Office of Data Analytics and Performance (DAP) will continue to work with IT - Social Services Applications (IT SSA) to determine the root cause of the errors. Once that has been established, corrective action will be implemented to correct that root cause. After corrections are made, DAP will continue to work with IT SSA to ensure the corrective action has eliminated the errors.

**Implementation date:** August 31, 2024

**Responsible persons:** Director, Strategic Decision Support  
Director, DAP Aging & Disability

**Status:** Corrective action was implemented.

**2022-012      Reporting – ACF-196R Expenditure Misclassifications**

Federal Agency:	U.S. Department of Health and Human Services
Federal Program Title:	Temporary Assistance for Needy Families (TANF)
ALN:	93.558
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	2201TXTANF, 2201TXTAN3, 2101TXTANF, and 2101TXTAN3 October 1, 2021 – September 30, 2022 and October 1, 2020 – September 30, 2022
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Pursuant to 45 CFR 265.3(a)(1) each State must collect on a monthly basis, and file on a quarterly basis, the data specified in the TANF Data Report and the TANF Financial Report (or, as applicable, the Territorial Financial Report). More specifically, Form ACF-196R is used by States administering the Temporary Assistance for Needy Families (TANF) program to report quarterly expenditure data and to request quarterly grant funds.

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**Condition:** Audit procedures included testing of three quarterly ACF-196R reports. Two of the three reports reported Early Childhood Intervention (ECI) expenditures incorrectly on line 22a as follows:

- Grant Year 2021 ACF-196R for the quarter-ended 12/31/2021 - \$2,485,091
- Grant Year 2022 ACF-196R for the quarter-ended 3/31/2022 - \$1,625,367

The purpose of the HHSC's ECI services program is to ensure that all eligible children under the age of three and their families receive quality early intervention services, resources and support needed to reach their developmental goals. Thus, these expenditures should have been reported on line 16, *Supportive Services* as they are supportive services and not administrative costs.

Additionally, as the designated state agency of the TANF award, HHSC is responsible for verifying the accuracy of data submitted by other state agencies administering TANF funds. We noted HHSC included misclassified data as reported by other state agencies on three of the three quarterly ACF 196R reports submitted to the Administration for Children and Families (ACF).

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** Management misinterpreted the guidance provided for reporting specific activities on certain line items of the ACF-196R report. Additionally, management did not provide adequate training or guidance to ensure data submitted by other state agencies was accurate.

**Effect:** Failure to collect the accurate data could compromise the Office of Family Assistance (OFA) and the ACF's ability to monitor TANF expenditures and compliance with statutory requirements. These data are also needed to estimate outlays and to prepare reports and budget submissions for Congress.

**Repeat finding:** No

**Recommendation:** HHSC should revise its policies and procedures related to the ACF-196R report review process to ensure all expenditure amounts are being properly classified. Additionally, we recommend HHSC provide adequate training and oversight and establish formal processes on preparing the ACF-196R report to other state agencies in order to ensure the information submitted to the ACF is accurate.

**Views of responsible officials:** The Texas Health and Human Services Commission (HHSC) acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, HHSC has developed and implemented corrective action to further improve the processes.

**Corrective action plan:** HHSC Accounting has implemented the reporting of Early Childhood Intervention (ECI) expenditures on Line 16 of the Administration for Children and Families (ACF) 196R. The HHSC Accounting policies and procedures related to the ACF 196R were revised and corrected for all open years.

**Implementation date:** August 31, 2022

**Responsible person:** Manager, State and Federal Reporting

**Status:** Corrective action was implemented.

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**2022-013 Reporting – FFATA Subawards**

Federal Agency: U.S. Department of Health and Human Services  
 Federal Program Title: Temporary Assistance for Needy Families  
 ALN: 93.558  
 Pass-Through Agency: N/A  
 Pass-Through Number(s): N/A  
 Award Number and Period: 2201TXTANF, 2201TXTAN3, 2101TXTANF, and 2101TXTAN3  
 October 1, 2021 – September 30, 2022 and October 1, 2020 – September 30, 2022  
 Statistically Valid Sample: No, and not intended to be a statistically valid sample  
 Type of Finding: Material Weakness in Internal Control over Compliance and Material Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Under the requirements of the Federal Funding Accountability and Transparency Act (FFATA) (Pub. L. No. 109-282), as amended by Section 6202 of Public Law 110-252, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) no later than the last day of the month following the month in which the subaward/subaward amendment obligation was made or the subcontract award/subcontract modification was made.

**Condition:** Per review of HHSC’s FFATA Reporting Policy, program departments must submit the FFATA Reporting Template to the Federal Funds Office (FFO) team by the 15th of the month to be included in that month’s agency submission. Program departments review the submission, as evidenced by the reviewer’s signature on the FFATA Reporting Template. The FFO team will collect FFATA Reporting Templates and submit the data to the FFATA Subaward Reporting System (FSRS) by the end of every month.

During our testing, we noted that The FFATA Reporting Template was not completed for 14 of the 16 subawards selected. The remaining two templates were completed and signed by the reviewer but contained errors.

Additionally, we noted the following instances of noncompliance:

<b>Transactions Tested</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
16	14	0	0	2
<b>Dollar Amount of Tested Transactions</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
\$483,592,491	\$483,491,458	\$0	\$0	\$101,033

**Questioned costs:** None.

**Context:** See “Condition.”

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**Cause:** HHSC experienced resource challenges during the fiscal year as well as challenges related to the transition of the FFATA reporting process to the FFO at the beginning of the fiscal year 2022, which caused subawards to not be identified and/ or reported in the FSRS. Additionally, controls related to the review of each subaward's key elements are not at the precision level to detect inaccurate data.

**Effect:** Failure to report all subawards \$30,000 or greater in FSRS will result in noncompliance with terms of the federal grant guidelines. Additionally, failure to verify FFATA submissions for completeness and accuracy may lead to inaccurate information being reported in FSRS.

**Repeat finding:** No

**Recommendation:** HHSC should establish processes to ensure that all subawards are identified and submitted in FSRS as required. Additionally, HHSC should enhance existing controls related to the verification of key elements prior to submission.

**Views of responsible officials:** Accepted.

**Corrective action plan:** In December 2022, the Federal Funds Office (FFO) identified all prime awards with a potential subaward action date of 10/1/2021 or later. FFO is in the process of determining which of these have issued subawards for which no Federal Funding Accountability and Transparency Act (FFATA) reporting has been received from the program areas. In addition, FFO has revised the subaward reporting templates for programs. The goal of the revised templates is to 1) clearly state instructions for the information requested and 2) delineate between a) earlier subawards that are being reported late and b) subawards that fall into the current reporting period. These changes will assist FFO in maintaining current reporting and bringing all past due reporting up to date. The goal is to have all past due subawards from 10/1/2021 forward submitted to FFATA Subaward Reporting System (FSRS) by 12/31/2023.

**Implementation date:** December 1, 2022

**Responsible person:** Director, Federal Funds

**Status:** This corrective action was not implemented, and the finding was reissued in the current year as reference number 2023-010.

### **2022-014 Special Tests and Provisions – Provider Eligibility – Lack of Documentation**

Federal Agency:	U.S. Department of Health and Human Services
Federal Program Title:	Medicaid Cluster
ALN:	93.775, 93.777, 93.778
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	2105TX5ADM, 2105TX5MAP, 2105TXIMPL, 2105TXINCT; 2205TX5ADM, 2205TX5MAP, 2205TXIMPL, 2205TXINCT October 1, 2020 – September 30, 2021, October 1, 2021 – September 30, 2022
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Material Weakness in Internal Control over Compliance and Material Noncompliance

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**Criteria or specific requirement:** Per 2 CFR 200.303, Health and Human Services Commission (HHSC) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs. Per 2 CFR 200.334, financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities.

In order to comply with federal provider eligibility requirements, HHSC must adhere to various subsections of 42 CFR Section 455 including but not limited to:

§ 455.104 – HHSC must require that disclosing entities, fiscal agents, and managed care entities provide the following disclosures:

- The name and address of any person (individual or corporation) with an ownership or control interest in the disclosing entity, fiscal agent, or managed care entity. The address for corporate entities must include as applicable primary business address, every business location, and P.O. Box address.
- Date of birth and Social Security Number (in the case of an individual)
- Other tax identification number (in the case of a corporation) with an ownership or control interest in the disclosing entity (or fiscal agent or managed care entity) or in any subcontractor in which the disclosing entity (or fiscal agent or managed care entity) has a 5 percent or more interest.
- Whether the person (individual or corporation) with an ownership or control interest in the disclosing entity (or fiscal agent or managed care entity) is related to another person with ownership or control interest in the disclosing entity as a spouse, parent, child, or sibling; or whether the person (individual or corporation) with an ownership or control interest in any subcontractor in which the disclosing entity (or fiscal agent or managed care entity) has a 5 percent or more interest is related to another person with ownership or control interest in the disclosing entity as a spouse, parent, child, or sibling.
- The name of any other disclosing entity (or fiscal agent or managed care entity) in which an owner of the disclosing entity (or fiscal agent or managed care entity) has an ownership or control interest.
- The name, address, date of birth, and Social Security Number of any managing employee of the disclosing entity (or fiscal agent or managed care entity).

§ 455.105 – HHSC must enter into an agreement with each provider under which the provider agrees to furnish to it the following information related to business transactions within 35 days of request:

- The ownership of any subcontractor with whom the provider has had business transactions totaling more than \$25,000 during the 12-month period ending on the date of the request; and
- Any significant business transactions between the provider and any wholly owned supplier, or between the provider and any subcontractor, during the 5-year period ending on the date of the request.

§ 455.106 – Before HHSC enters into or renews a provider agreement, or at any time upon written request by HHSC, the provider must disclose to HHSC the identity of any person who:

- Has ownership or control interest in the provider, or is an agent or managing employee of the provider; and
- Has been convicted of a criminal offense related to that person's involvement in any program under Medicare, Medicaid, or the title XX services program since the inception of those programs.

§ 455.410 – HHSC must require all ordering or referring physicians or other professionals providing services under the State plan or under a waiver of the plan to be enrolled as participating providers.

§ 455.412 – HHSC must:

- Have a method for verifying that any provider purporting to be licensed in accordance with the laws of any State is licensed by such State
- Confirm that the provider's license has not expired and that there are no current limitations on the provider's license

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§ 455.414 – HHSC must revalidate the enrollment of all providers regardless of provider type at least every five years.

§ 455.432 – HHSC must:

- Conduct pre-enrollment and post-enrollment site visits of providers who are designated as “moderate” or “high” categorical risks to the Medicaid program.
- Require any enrolled provider to permit CMS, its agents, its designated contractors, or HHSC to conduct unannounced on-site inspections of any and all provider locations.

§ 455.434 – HHSC must:

- Require providers to consent to criminal background checks including fingerprinting when required to do so under State law or by the level of screening based on risk of fraud, waste or abuse as determined for that category of provider.
- Establish categorical risk levels for providers and provider categories who pose an increased financial risk of fraud, waste or abuse to the Medicaid program.
  - Upon HHSC determining that a provider, or a person with a 5 percent or more direct or indirect ownership interest in the provider, meets HHSC's criteria hereunder for criminal background checks as a “high” risk to the Medicaid program, HHSC will require that each such provider or person submit fingerprints, in a form and manner to be determined by HHSC, within 30 days upon request from CMS or HHSC.

§ 455.436 – HHSC must confirm the identity and determine the exclusion status of providers and any person with an ownership or control interest or who is an agent or managing employee of the provider through routine checks of Federal databases. Upon enrollment and reenrollment, HHSC must check the Social Security Administration's Death Master File (SSADMF), the National Plan and Provider Enumeration System (NPPES), the List of Excluded Individuals/Entities (LEIE), the Excluded Parties List System (EPLS), and any such other databases as the Secretary may prescribe. During the period the provider is enrolled, HHSC must check the LEIE and EPLS no less frequently than monthly.

§ 455.434 – HHSC must screen all initial applications, including applications for a new practice location, and any applications received in response to a re-enrollment or revalidation of enrollment request based on a categorical risk level of “limited,” “moderate,” or “high.” If a provider could fit within more than one risk level described in this section, the highest level of screening is applicable.

**Condition:** Various departments within and contractors of HHSC are responsible for ensuring medical providers are properly licensed, screened, and enrolled in the Medicaid Program including Contract Administration and Provider Monitoring (CAPM), Access and Eligibility Services (AES), Procurement and Contracting Services, and the Texas Medicaid and Healthcare Partnership. Audit procedures included a review of 40 long-term care providers, which resulted in the following:

- For 11 samples, a copy of the completed Medicaid application was not included in the file.
- For 12 samples, enrollment of the provider was not completed within the last 5 years.
- For 20 samples, verification of the provider's license was not included in the file.
- For 15 samples, required information on ownership and control was not disclosed.
- For 20 samples, supporting documentation was not included in the file indicating the SSADMF database was checked at the time of the most recent enrollment.
- For 16 samples, supporting documentation was not included in the file indicating the NPPES database was checked at the time of the most recent enrollment.
- For 11 samples, supporting documentation was not included in the file indicating the LEIE database was checked at the time of the most recent enrollment.
- For 14 samples, supporting documentation was not included in the file indicating the EPLS database was checked at the time of the most recent enrollment.
- For 20 samples, supporting documentation was not included in the file indicating the LEIE and EPLS databases were checked at least monthly during the enrollment period.

- For 20 samples, supporting documentation was not included in the file indicating the provider was categorized during screening as limited, moderate, or high risk.
- For 19 samples, a copy of the provider agreement was not included in the files.
- For 20 samples, supporting documentation was not included indicating a pre- or post-enrollment site visit was conducted as required for providers designated as moderate or high risk.
- For 11 samples, supporting documentation was not included indicating the provider disclosed the identity of any person who had been convicted of a criminal offense related to that person's involvement in any program under Medicare, Medicaid, or the Title XX services program since the inception of those programs.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** HHSC does not have adequate procedures in place to ensure required documentation is obtained and maintained to comply with federal provider eligibility requirements.

**Effect:** Failure to obtain and maintain adequate documentation during the provider screening and enrollment process may result in otherwise ineligible or fraudulent providers receiving Medicaid funds.

**Repeat finding:** 2021-008

**Recommendation:** HHSC should implement controls to ensure:

- Documentation is maintained for at least the length of the providers' current enrollment period or three years, whichever is greater in accordance with 2 CFR 200.334.
- Provider licenses are verified during enrollment.
- Providers are re-enrolled at least once every five years.
- Provider agreements are obtained, and the proper disclosures are made.
- Providers are categorized according to risk level and pre- and post-enrollment site visits are conducted as required for those deemed moderate or high risk.
- Relevant federal databases are checked during initial enrollment and at least monthly for all providers currently enrolled in Medicaid.

**Views of responsible officials:** Agree.

**Corrective action plan:** In December 2021, HHSC implemented the Texas Medicaid & Healthcare Partnership (TMHP) Provider Enrollment Management System (PEMS), an automated system that is the single tool for provider enrollment, re-enrollment, revalidation, and maintenance requests (maintaining and updating provider enrollment record information). HHSC is confident that as the LTC providers are enrolled and re-validated through PEMS, the errors for documentation will be corrected. The LTC process will mirror the sampled acute care providers which were found to be 100 percent compliant during this review, further supporting that the process is working.

**Implementation date:** December 2021

**Responsible person:** Deputy Associate Commissioner, Operations Management

**Status:** This corrective action was not implemented, and the finding was reissued in the current year as reference number 2023-018.



**2022-015 Special Tests and Provisions – Medical Loss Ratio (MLR) – Missing Data Elements**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Medicaid Cluster  
ALN: 93.775, 93.777, 93.778  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 2105TX5ADM, 2105TX5MAP, 2105TXIMPL, 2105TXINCT; 2205TX5ADM, 2205TX5MAP, 2205TXIMPL, 2205TXINCT  
October 1, 2020 – September 30, 2021, October 1, 2021 – September 30, 2022  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** For all contracts, the state must ensure that each MCO, PIHP, and PAHP submits a report with the data elements specified in 42 CFR sections 438.8(k) and 438.8(n). The report should contain the required 13 data elements in the regulation, reflect the correct reporting years, and contain an attestation of accuracy regarding the calculation of the MLR. The state should have a policy and procedure to indicate when the report(s) are due from plans and should not accept multiple submissions from plans unless the capitation payments are revised retroactively.

Per 2 CFR 200.303, Health and Human Services Commission (HHSC) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

Per 42 CFR section 438.8(k) - The State, through its contracts, must require each MCO, PIHP, or PAHP to submit a report to the State that includes at least the following information for each Medical Loss Ratio (MLR) reporting year:

- (i) Total incurred claims.
- (ii) Expenditures on quality improving activities.
- (iii) Fraud prevention activities as defined in paragraph (e)(4) of this section.
- (iv) Non-claims costs.
- (v) Premium revenue.
- (vi) Taxes, licensing and regulatory fees.
- (vii) Methodology(ies) for allocation of expenditures.
- (viii) Any credibility adjustment applied.
- (ix) The calculated MLR.
- (x) Any remittance owed to the State, if applicable.
- (xi) A comparison of the information reported in this paragraph with the audited financial report required under § 438.3(m).
- (xii) A description of the aggregation method used under paragraph (i) of this section.
- (xiii) The number of member months.

**Condition:** The Financial Reporting and Audit Coordination (FRAC) group at HHSC receives and reviews the MLR reports to verify the reports contain the required data elements. The MLR report template that is used by MCOs for this requirement is created and maintained by FRAC.

Audit procedures included a review of six MLR reports submitted to FRAC during the fiscal year. Six of six (6) reports did not contain three of the thirteen required elements as follows:

- Methodology(ies) for allocation of expenditures
- A comparison of the information reported in this paragraph with the audited financial report required under § 438.3(m).
- A description of the aggregation method used under paragraph (i) of this section

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**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** The current MLR report template provided to MCOs does not contain all thirteen (13) of the required data elements.

**Effect:** Failure to obtain required information from MCOs pertinent to a federal award may result in noncompliance with grant terms and conditions.

**Repeat finding:** 2021-010

**Recommendation:** The FRAC should update the MLR report template to reflect all required elements as per 42 CFR 438.8(k).

**Views of responsible officials:** HHSC agrees with the finding. It should be noted that the missing elements describe how the report was developed and do not impact the accuracy of the report or the Medical Loss Ratio (MLR) percentage.

**Corrective action plan:** HHSC – Medicaid and CHIP Services - FRAC identified the missing requirements and updated the MLR report template and instructions in August 2022.

Unfortunately, work was not completed in time for the Managed Care Organizations (MCO) to use the new template for reports submitted in August 2022. MCOs will use the new template with reports submitted in August 2023.

**Implementation date:** Fully implemented August 2022.

**Responsible person:** Director, Medicaid and CHIP Services – FRAC

**Status:** Corrective action was implemented.

### **2021-006 Subrecipient Monitoring – Subaward Agreements**

Federal Agency:	U.S. Department of Health and Human Services
Federal Program Title:	Block Grants for Community Mental Health Services Social Services Block Grant (nonmajor) Block Grants for Prevention and Treatment of Substance Abuse (nonmajor)
ALN:	93.958 93.667 (nonmajor) 93.959 (nonmajor)
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Numbers and Periods:	<u>Block Grants for Community Mental Health Services</u> B09SM083830, B09SM083999, B09SM082632, B09SM010051 10/01/2020 – 09/30/2022, 03/15/2021 – 03/14/2023, 10/01/2019 – 09/30/2021, 10/01/2018 – 09/30/2020
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** The Behavioral Health Services Section coordinates the subrecipient monitoring process for the Mental Health Block Grant (MHBG) at the Health and Human Services Commission (HHSC). Per 2 CFR §200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 2 CFR §200.331, all pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the certain information at the time of the subaward and if any of these data elements change, include the changes in the subsequent award modification. Required information includes the indirect cost rate for the federal award (including if the de minimis rate is charged). In addition, the approved federally recognized indirect cost rate negotiated between the subrecipient and the federal government should be used, or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a de minimis indirect cost rate.

**Condition:** HHSC is not applying the correct indirect cost rates for federal awards per the regulations when the subrecipient has an existing federally recognized indirect cost rate. When the subrecipient does not have a federally recognized indirect cost rate, HHSC is negotiating methodologies for applying indirect costs rather than rates. These methodologies are only being validated through periodic onsite reviews. For nine of the nine contracts selected for testing for the Mental Health Block Grant, federally negotiated indirect cost rates had not been incorporated into the contracts.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** HHSC continues to incorporate indirect cost rates into current contract, which is a multi-year process.

**Effect:** Failure to incorporate indirect cost rates into executed contracts may lead to noncompliance with grant terms and conditions.

**Repeat finding:** 2020-021, 2018-012, 2017-021

**Recommendation:** HHSC should continue to apply federally negotiated indirect cost rates to subrecipient contracts who have a federally negotiated rate. For subrecipients who do not have a federally negotiated indirect cost rate, HHSC should work with the subrecipient to obtain an indirect cost rate or determine if the subrecipient is eligible for the de minimis 10% rate.

**Views of responsible officials:** Accepted.

**Corrective action plan:** The Federal Funds Office Indirect Cost Rate Group continues to accept, negotiate, and acknowledge Indirect Cost rates for the Health and Human Services system cost reimbursement contracts. Once a rate is established, the contracting area incorporates the rate into the cost reimbursement contract. HHSC IDD-BHS will incorporate approved indirect cost rates into cost reimbursement contracts.

**Implementation date:** 9/30/2022

**Responsible person:** Ariana Torres, Manager, Federal Funds Office Indirect Cost Group  
Roderick Swan, Associate Commissioner, IDD-BH Contract Operations

**2022 update:** The Behavioral Health Services Section is implementing the indirect costs language into contracts with an anticipated implementation date of December 15, 2022.

**Views of responsible officials – 2022:** Accepted.

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**Corrective action plan – 2022:** Behavioral Health Services updated the contracts to include indirect cost rate language (i.e., within Information Item D, Instructions for Report III 2023) and established indirect cost rates (i.e., within Report III-IV 2023) effective September 1, 2022. Behavioral Health Services incorporates the documents into the contract by reference and posts them to HHSC’s Community Mental Health Contracts webpage. You can find language regarding indirect costs within Article II, Section 2 of Information Item D (Instructions for Report III 2023), and indirect cost rates on the ‘RLM’ tab within Report III-IV 2023.

**Implementation date – 2022:** 9/1/2022

**Responsible person – 2022:** Associate Commissioner, BH Contract Operations

**Status:** Corrective action was implemented.

### **2021-007 Reporting – Submission of FFATA Subawards**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Block Grants for Community Mental Health Services  
ALN: 93.958  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: Block Grants for Community Mental Health Services  
B09SM083830, B09SM083999, B09SM082632, B09SM010051  
10/01/2020 – 09/30/2022, 03/15/2021 – 03/14/2023, 10/01/2019 – 09/30/2021,  
10/01/2018 – 09/30/2020  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** In conjunction with responsible program personnel, the Federal Funds Office (FFO) coordinates FFATA Reporting at the Health and Human Services Commission (HHSC). Per 2 CFR §200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Under the requirements of the Federal Funding Accountability and Transparency Act (Pub. L. No. 109-282), as amended by Section 6202 of Public Law 110-252, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) no later than the last day of the month following the month in which the subaward/subaward amendment obligation was made or the subcontract award/subcontract modification was made.

**Condition:** During the fiscal year, a total of \$139,476,688 was awarded and obligated to HHSC for the program. Additionally, \$56,980,096 or 97% of total program expenditures were passed through to 61 subrecipients during the fiscal year. However, the agency did not submit any subawards of \$30,000 or more in the FSRS throughout the year.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** Program personnel lack established internal controls and procedures over FFATA reporting to ensure the relevant subawards are submitted accurately and timely.

**Effect:** Failure to report all subawards \$30,000 or greater in FSRS will result in noncompliance with terms of the federal grant guidelines.

**Repeat finding:** No

**Recommendation:** Program personnel should implement policies and procedures related to FFATA Reporting to ensure the required subawards are being provided the Federal Funds Office when required in order to be submitted accurately and timely in FSRS.

**Views of responsible officials:** Accepted.

**Corrective action plan:** Effective October 1, 2021, HHSC updated policies and procedures related to FFATA reporting to ensure the required subawards are submitted accurately and timely for all departments. Through the new process, Federal Funds Office (FFO) will collect and report the data provided from departments to FSRS.

**Implementation date:** 10/1/2021

**Responsible persons:** Ed Sinclair, Director, IDD-BH Business Operations  
HHSC Racheal Kane, Federal Funds Director, HHSC

**2022 update:** The corrective action was partially implemented. While HHSC submitted FFATA reports, they were not submitted timely.

**Views of responsible officials – 2022:** Accepted

**Corrective action plan – 2022:** In December 2022, the Federal Funds Office (FFO) identified all prime awards with a potential subaward action date of 10/1/2021 or later. FFO is in the process of determining which of these have issued subawards for which no FFATA reporting has been received from the program areas. In addition, FFO has revised the subaward reporting templates for programs. The goal of the revised templates is to 1) clearly state instructions for the information requested and 2) delineate between a) earlier subawards that are being reported late and b) subawards that fall into the current reporting period. These changes will assist FFO in maintaining current reporting and bringing all past due reporting up to date. The goal is to have all past due subawards from 10/1/2021 forward submitted to FSRS by 12/31/2023.

FFO Drafted the FFO Policy – 05 – FFATA Reporting, and this policy was included in the Federal Award Management Manual released agency-wide on 1/26/2023. This policy states that “HHSC programs are responsible for collecting information required by FFATA from subrecipients and contractors. Programs must implement procedures to collect, and report required data.”

**Implementation dates – 2022:** 12/1/2022

**Responsible persons – 2022:** Director, Federal Funds  
Director, Behavioral Health Services Operations

**Status:** This corrective action was not implemented, and the finding was reissued in the current year as reference number 2023-010.

**2019-017 Eligibility**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Money Follows the Person Rebalancing Demonstration  
CFDA Number: 93.791  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 1LICMS300151  
1/1/2007-9/30/2020  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Material Weakness and Material Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.303, Health and Human Services Commission (HHSC) must establish and maintain effective internal controls over federal awards that provide reasonable assurance they are managing federal awards in compliance with federal statutes, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs.

The Money Follows the Person Demonstration (MFPD) was implemented to eliminate barriers and enable Medicaid-eligible individuals to transition from nursing facilities (NF) to the community and receive necessary long term services and supports (LTSS) in the setting of the individual's choice. Individuals can participate in the program through the STAR+ program and through the Home and Community Based Services (HCS) program. To be eligible for MFPD, the individual must meet eligibility criteria that requires the individual to:

- reside continuously in an institutional setting for at least 90 days prior to the eligibility date and be enrolled from a Medicaid certified nursing facility (NF);
- be Medicaid eligible under Title XIX of the Social Security Act;
- be transitioning\* from a NF into a qualified residence that includes:
  - a home owned or leased by the individual or individual's family member;
  - an apartment with an individual lease that includes living, sleeping, bathing, and cooking areas in which the individual/or family member has domain;
  - Assisted Living (AL) apartment (service code 19);
  - Residential Care apartment (service code 19A); and
  - Adult Foster Care (AFC) home (no more than four unrelated individuals living in the home);
- agree to participate in the MFPD by completing Form 1580, Texas Money Follows the Person Demonstration Project Informed Consent for Participation, signed by the individual or authorized representative (AR) and MCO staff after explanation of MFPD and prior to delivery of services.

\*The MCO must include the AR in the actual transition planning, if applicable.

HHSC has outsourced the eligibility determination for the STAR+ program and the HCS program to Managed Care Organizations (MCO) and Local Intellectual and Developmental Disability Authorities (LIDDA).

**Condition:** During our testing, we noted the following:

- Out of 40 individuals determined eligible by MCOs/LIDDAs, HHSC did not retain or receive Form 1580 for six individuals.
- HHSC did not retain or receive documentation showing that the MCO/LIDDAs screened the case for eligibility for the MFPD program for 2 out of 40 cases.
- One out of 40 participants reviewed stayed in the program more than 365-days entitlement period.
- One out of 40 participants reviewed did not stay in a qualified institutions for 90 days or more.
- 14 out of 40 participants reviewed were not eligible for MFPD.
- 40 out of 40 samples selected did not have a monitoring process in place to ensure if the MCO/service coordinator determined eligibility correctly.

**Questioned costs:** \$225,695.

**Context:** See "Condition."

**Repeat finding:** No.

**Recommendation:** We recommend the Program to maintain effective internal controls, implement monitoring procedures, and provide training to staff to ensure proper record retention in order to comply with applicable procedures and federal regulations.

**Views of responsible officials – 2019:** In accordance with The Centers for Medicare and Medicaid (CMS) approved Sustainability Plan, Texas ended MFPD enrollment December 31, 2017, with the entitlement period continuing for the following 12 months.

MFPD was modeled after the Texas Promoting Independence initiative, the state's model to transition people from institutional services to community settings. Texas implemented MFPD with sustainability in mind, using its own waiver structure. Over the course of the project, functions such as informed consent and verifying eligibility for the demonstration were transferred through contract changes to the entities performing service coordination or transition planning. The contracts are to be monitored by the specific HHSC division issuing the contract.

The informed consent form was used to obtain permission to be in the national evaluation. During the evaluation, DADS/HHSC monitored those closely each month. The evaluation ended in September 2017. The consent form also identified unique demonstration services. Those services were incorporated into the service array and are now available to anyone who transitions from an institution to STAR+PLUS HCBS or HCS.

Verifying MFPD eligibility continues to be important. For people in HCS, the LIDDAs were required to determine eligibility. For members enrolled in STAR+PLUS HCBS, the MCOs check eligibility, the PSU is required to verify eligibility before entering the MFPS code.

**Corrective action plan – 2019:** To improve internal controls, program staff will:

- Coordinate with the LIDDA, Program Support Unit, Managed Care Contract Compliance and Oversight, and Money Follows the Person Demonstration staff to clarify roles and responsibilities for MFP demonstration enrollment, verification of demonstration qualifications, and monitoring. September 30, 2020
- Revise the Informed Consent Form (Form 1580) to add signature of MCO and LIDDA service coordinators to sign they verified the person's qualifications and request the form be securely emailed to a program email address to reduce the reliance on a staff member or FAX machine. June 2020
- Provide training to MCO and LIDDA staff on obtaining informed consent to participate in the MFP demonstration. November 2020

**2020 update:** Per inquiry with the department, the Informed Consent Form was revised per the corrective action plan as of August 31, 2020. Management had implemented the remaining corrective action by the implementation date of November 2020. However, as this corrective action was not implemented until after August 31, 2020, the finding remained for fiscal year 2020.

In addition, HHSC provided the Centers for Medicare and Medicaid Services (CMS) the support information and documentation related to this finding in December 2020. CMS confirmed the issue was resolved based on their review of the information and documentation provided.

**Views of responsible officials – 2020:** Agree

**Corrective action plan – 2020:** To improve internal controls, program staff will:

- Coordinate with the LIDDA, Program Support Unit, Managed Care Contract Compliance and Oversight, and Money Follows the Person Demonstration staff to clarify roles and responsibilities for MFP demonstration enrollment, verification of demonstration qualifications, and monitoring. September 30, 2020
- Revise the Informed Consent Form (Form 1580) to add signature of MCO and LIDDA service coordinators to sign they verified the person's qualifications and request the form be securely emailed to a program email address to reduce the reliance on a staff member or FAX machine. June 2020
- Provide training to MCO and LIDDA staff on obtaining informed consent to participate in the MFP demonstration.

**2021 update:** Corrective action was implemented on the prior exception related to participants staying in the program more than the 365-days entitlement period. The remaining matters were not corrected as of August 31, 2021 as follows:

- Retention or receipt of Form 1580
- Retention or receipt of documentation showing that the MCO/LIDDAs screened the case for eligibility for the MFPD program
- Participants residing continuously in an institutional setting for at least 90 days prior to the eligibility date and be enrolled from a Medicaid certified nursing facility (NF)
- Participants be Medicaid eligible under Title XIX of the Social Security Act
- Implementation of a monitoring process to ensure if the MCO/service coordinator determined eligibility correctly

**Views of responsible officials – 2021:** Agree

**Corrective action plan – 2021:** Money Follows the Person Demonstration (MFPD) staff will conduct the following remediation activities:

- Send notice as a reminder to all MCOs and LIDDAs that per their handbook, they are expected to use the current version of consent form (Form 1580) found in these handbooks and verify prior institutionalization for the required length of time. Remind them of handbook requirement to submit Form 1580 to the appropriate mailbox.

Estimated completion: 4/30/2022

- Present at monthly MCO and LIDDA staff and management meetings to emphasize the importance of using the current informed consent form and verify prior institutionalization for the required length of time. Remind them to submit the informed consent (Form 1580) to the appropriate mailbox.

Estimated completion: 6/30/2022

- MFPD staff will develop a monitoring process to verify MCO and LIDDA staff are using the correct informed consent form and that participants are eligible for the MFPD program.

Estimated completion: 12/31/2022

**2022 update:** Corrective action is still ongoing and is on track for full implementation in December 2022 as expected.

**Views of responsible officials – 2022:** Agree

**Corrective action plan – 2022:** Money Follows the Person Demonstration (MFPD) conducted the following remediation activities:

MFPD staff provided training on May 4, 2022, reminding MCOs that they are expected to use the current version of consent form found in the program handbooks, as well as verify prior institutionalization for the required length of time. Local Intellectual and Developmental Disability Authorities (LIDDAs) were also provided this guidance in a meeting on August 2, 2022, with an opportunity to ask process questions at weekly meetings.



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MFPD staff developed a monitoring process to ensure the correct form is submitted and the information on the form is accurate and complete. Compliance has improved since the implementation of the new process in August 2022.

**2023 update:** Corrective action was implemented on the prior exception related to participants being Medicaid eligible under Title XIX of the Social Security Act and a monitoring process being put in place to ensure proper eligibility determination. The remaining matters were not corrected as of August 31, 2023 as follows:

- Retention or receipt of Form 1580
- Retention or receipt of documentation showing that the MCO/LIDDAs screened the case for eligibility for the MFPD program
- Participants residing continuously in an institutional setting for at least 60 days prior to the eligibility date and be enrolled from a Medicaid certified nursing facility (NF)

**Views of responsible officials – 2023:** HHSC concurs with the finding.

**Corrective action plan – 2023:** To address the 2023 findings related to MFPD Form 1580 and required documentation to verify MFPD participants meet program eligibility requirements, MFPD staff will:

- Conduct training to remind all managed care organizations (MCO) and LIDDAs that, per their respective handbooks, they must use the current version of consent form (Form 1580) found in program handbooks and must verify prior institutionalization for the required length of time. Staff will also remind MCOs and LIDDAs of the handbook requirement to submit Form 1580 to the appropriate mailbox.  
Estimated completion: September 30, 2024
- Explore making changes to the STAR+PLUS contract and LIDDA contracts to clarify MCO and LIDDA requirements regarding completion of the Form 1580 and verification of 60-day institutional stay.  
Estimated completion: September 30, 2024
- Conduct quarterly monitoring of MFPD enrollments to ensure individuals meet all eligibility requirements. This entails confirming Form 1580 has been submitted, providing documentation that the MCO or LIDDA screened the case for eligibility and confirmed participants resided continuously in an institutional setting for at least 60 days prior to the eligibility date.  
Estimated completion: August 31, 2024

**Implementation date:** September 30, 2024

**Responsible persons:** Katherine Layman, Director, Program Policy, Medicaid and CHIP Services

Office of the Governor
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**2022-016      Reporting – FFATA Subawards**

Federal Agency:                    U.S. Department of Justice  
    U.S. Department of Homeland Security

Federal Program Title:            Crime Victim Assistance  
    Homeland Security Grant Program

ALN:                                    16.575  
    97.067

Pass-Through Agency:            N/A

Pass-Through Number(s):        N/A

Award Number and Period:       Crime Victim Assistance  
    15POVC-21-GG-00600-ASSI, 2020-V2-GX-0004, 2019-V2-GX-0011, 2018-V2-GX-0040  
    10/1/2020 – 9/30/2024, 10/1/2019 – 9/30/2023, 10/1/2018 – 9/30/2022,  
    10/1/2017 – 9/30/2022

Homeland Security Grant Program  
    EMW-2020-SS-00054, EMW-2021-SS-00062  
    9/1/2020 – 8/31/2023, 9/1/2021 – 8/31/2024

Statistically Valid Sample:        No, and not intended to be a statistically valid sample

Type of Finding:                    Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Under the requirements of the Federal Funding Accountability and Transparency Act (FFATA) (Pub. L. No. 109-282), as amended by Section 6202 of Public Law 110-252, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) no later than the last day of the month following the month in which the subaward/subaward amendment obligation was made or the subcontract award/subcontract modification was made.

**Condition:** The Office of the Governor (OOG) uploads subaward information on a monthly basis via a batch upload to FSRS due to the volume of subawards in certain months. We noted the following instances of noncompliance for the Crime Victim Assistance Program, all of which were part of the May 2022 batch upload:

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
40	0	4	0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$38,987,288	\$0	\$891,022	\$0	\$0

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We noted the following instances of noncompliance for the Homeland Security Grant Program, all of which were part of the May 2022 batch upload:

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
40	0	2	\$0	0
Dollar Amount of Tested Transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$17,702,122	\$0	\$123,485	\$0	\$0

The May 2022 batch included subawards granted in April 2022, however, were reported in FSRS on June 7, 2022.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** The reports were not submitted timely due to staff turnover in OOG's Public Safety Office.

**Effect:** Failure to submit FFATA subawards timely may lead to noncompliance with federal requirements.

**Repeat finding:** No

**Recommendation:** We recommend that management establish standard operating procedures in order to transition responsibilities in the event of staff turnover to ensure timely submission of required reports.

**Views of responsible officials:** The Office of the Governor (OOG) management agrees with the finding that the May 2022 Federal Funding Accountability and Transparency Act (FFATA) report was submitted on June 7, 2022, which is 7 days after the May 31, 2022 due date.

**Corrective action plan:** The OOG's Public Safety Office (PSO) Performance and Records Coordinator staff position, which is the position responsible for submitting the FFATA reports into the federal reporting system, was vacant at the time the May 2022 report was due. This position is now filled and PSO updated the written policy and procedure to include additional staff positions that will prepare the FFATA report in the event the Coordinator is unavailable. In addition, the FFATA policy has been updated to include dates by which certain steps in the process should be met. See excerpt from revised PSO Policy 5.40 FFATA:

"FFATA Reports are prepared by the Grants Administration Performance and Records Coordinator and will be reviewed by the appropriate Program Manager(s). The Grants Administration Director will review and approve reports prior to submission in the FFATA Subaward Reporting System (FSRS). In the event the Performance and Records Coordinator is not available to prepare the FFATA reports, either the Grants Administration Business Operations Specialist or the Grants Administration Compliance and Operations Administrator will prepare and route the reports for review.

On or about the 5th day of the month in which the report is due, the Performance and Records Coordinator, or backup, will pull new award data and grant adjustment data from eGrants. On or about the 10th day of the month in which the report is due, the Records and Performance Coordinator, or backup, will route the report to the appropriate Program Manager(s) for review. On or about the 15th day of the month the report will be routed to the Grants Administration Director for review and approval. Monthly reports will be prepared and submitted at <https://www.fsrs.gov/> no later than the last day of the current month for awards made during the prior month."

**Implementation dates:** The vacant Performance and Records Coordinator position was filled in July 2022. The FFATA policy was updated February 3, 2023.

**Responsible persons:** Zach Lohbauer, Performance and Records Coordinator  
Angie Martin, Director of Grants Administration

**Status:** Corrective action was implemented

Texas Commission on Environmental Quality

**2022-017**      **Activities Allowed or Unallowed, Allowable Costs/ Cost Principles, Cash Management, Period of Performance, Suspension and Debarment – Information Technology – User Access**

Federal Agency:                      Environmental Protection Agency  
Federal Program Title:              Drinking Water State Revolving Fund (DWSRF) Cluster  
ALN:                                        66.468, 66.483  
Pass-Through Agency:              N/A  
Pass-Through Number(s):        N/A  
Award Numbers and Periods:    582-22-30745  
    9/1/2021 – 8/31/2022  
Statistically Valid Sample:        No, and not intended to be a statistically valid sample  
Type of Finding:                      Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** The Texas Commission on Environmental Quality (TCEQ) utilizes the Budget Accounting and Monitoring System (BAMS) as its financial application for vendor disbursements and procurement. During our testing, we noted the following:

- We sampled seven terminated users to verify whether their access was removed in accordance with the TCEQ Access Control Policy (Policy). Four of the seven terminated users did not have their access to BAMS revoked in accordance with the Policy.

**Questioned Costs:** None.

**Context:** “See Condition”

**Cause:** TCEQ did not follow the account management process as outlined in the TCEQ Access Control Policy.

**Effect:** Failure to disable user accounts timely could increase the risk of inappropriate access.

**Repeat finding:** No

**Recommendation:** We recommend TCEQ strengthen its internal controls to ensure terminated BAMS users’ access is disabled and archived in accordance with its Access Control Policy.

**Views of responsible officials:** The four IDs referenced in this finding did not have access to the BAMS application; the BAMS application is only accessible to agency staff with Oracle database user accounts. The report listing these IDs was from the application’s record of roles. Access to BAMS was terminated when the users’ database accounts were removed.

**Corrective action plan:** The four IDs referenced in this finding did not have access to the BAMS application; the BAMS application is only accessible to agency staff with Oracle database user accounts. The report listing these IDs was from the application's record of roles. Access to BAMS was terminated when the users' database accounts were removed.

**Implementation dates:** March 28, 2023 for refresher training to staff. CAPPs: September 1, 2023.

**Responsible Person:** Lynn Varian, Deputy Director of Information Resources Division

**Status:** Corrective action was implemented.

**2022-018      Activities Allowed or Unallowed, Allowable Costs/ Cost Principles - Payroll**

Federal Agency:                      Environmental Protection Agency  
Federal Program Title:                Drinking Water State Revolving Fund (DWSRF) Cluster  
ALN:                                        66.468, 66.483  
Pass-Through Agency:                N/A  
Pass-Through Number(s):            N/A  
Award Number and Period:            582-22-30745  
    9/1/2021 – 8/31/2022  
Statistically Valid Sample:            No, and not intended to be a statistically valid sample  
Type of Finding:                        Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR 200.430 (i-vii), the Texas Commission on Environmental Quality must ensure that charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must: (i) be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated; (ii) be incorporated into the official records of the non-Federal entity; (iii) reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities; (iv) encompass federally-assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy; (v) comply with the established accounting policies and practices of the non-Federal entity; and (vii) support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

**Condition:** During our testing, we selected 40 payroll-related expenditures incurred during the fiscal year totaling \$134,012 to validate allowability and proper documentation of time and effort. We noted that for three out of the 40 samples, wages charged to the federal program were overstated by \$27.

**Questioned costs:** \$27.

**Context:** See "Condition."

**Cause:** Hours incorrectly charged to the grant are a result of system and manual errors when allocating time to federal grants.

**Effect:** Unallowable costs charged to the grant will result in noncompliance with the grant terms and questioned costs.

**Repeat finding:** No

**Recommendation:** TCEQ should strengthen its controls related to review of payroll expenditures for compliance with federal time and effort requirements to ensure unallowed costs are not charged to the grant.

**Views of responsible officials:** Federally funded and site-specific employees are required to record their time accurately and to charge to grants correctly. Supervisors are required to implement the quality control measures necessary to ensure that salaries and wages are based on records that accurately reflect the work performed.

**Corrective action plan:** TCEQ will provide refresher training to staff and supervisors and review its standard operating procedures to ensure that staff record time and charge to grants accurately, and that calculated allocations of staff time are accurate. The overall objective will be to ensure that salaries and wages are based on records that correctly reflect the work performed.

**Implementation date:** March 1, 2023

**Responsible person:** Yolanda Davis, Deputy Director of Financial Administration Division

**Status:** Corrective action was implemented.

**2022-019      Period of Performance**

Federal Agency:	Environmental Protection Agency
Federal Program Title:	Drinking Water State Revolving Fund (DWSRF) Cluster
ALN:	66.468, 66.483
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Numbers and Periods:	582-22-30745 9/1/2021 – 8/31/2022
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** During our testing of the Texas Commission on Environmental Quality’s (TCEQ) controls over the period of performance, we noted that the fiscal year 2022 grant ended on August 31, 2022. The closeout period for this grant ended on December 31, 2022, at which time all PCAs associated with that grant should have been closed in USAS in order to prevent costs being charged outside of the period of performance in accordance with TCEQ’s policies and procedures. However, we noted that PCAs were still open subsequent December 31, 2022.

**Questioned Costs:** None.

**Context:** "See Condition."

**Cause:** TCEQ personnel misinterpreted policies and procedures in place over period of performance requirements.

**Effect:** Failure to enforce internal controls over period of performance requirements may result in expenditures charged to the grant outside of the period of performance resulting in noncompliance and questioned costs.

**Repeat finding:** No

**Recommendation:** We recommend TCEQ document its internal controls over period of performance requirements and clearly define roles and responsibilities within those policies. Additionally, we recommend TCEQ perform periodic reviews to verify that those controls are operating effectively.

**Views of responsible officials:** The Federal Funds Section of the Budget and Planning Division maintains a Federal Funds Instruction Guide which outlines Close Out Items in Chapter 14. Those items are required when closing out a grant. This chapter does not specifically reference when Program Cost Accounts (PCAs) should be inactivated.

**Corrective action plan:** The Federal Funds Instruction Guide will be revised to require that PCAs associated with closed grants are inactivated by the end of the approved close-out period. Budget and Planning management will discuss the revised guidance with staff to ensure proper implementation. TCEQ will implement the Centralized Accounting and Payroll/Personnel System (CAPPS) in September of 2023; grant numbers will include beginning and ending dates at the time the grant is created and will not require inactivation. TCEQ will ensure thorough documentation of its internal controls and the associated staff roles and responsibilities and will conduct periodic reviews of its controls.

**Implementation dates:** April 11, 2023 for update of the Federal Funds Instruction Guide and training staff. CAPPS: September 1, 2023.

**Responsible Persons:** TBD, Federal Funds Section Manager; Stephanie Robinson, Assistant Deputy Director of Budget and Planning Division; Jené Bearse, Deputy Director of Budget and Planning Division

**Status:** Corrective action was implemented.

Texas Department of Agriculture
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**2022-020      Cash Management, Eligibility, Special Tests and Provisions- Accountability for USDA Foods – Information Technology – Vendor Management**

Federal Agency:	U.S. Department of Agriculture
Federal Program Title:	Food Distribution Cluster
ALN:	10.565, 10.568, 10.569
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	6TX10877, 6TX810816, 6TX810817, 6TX810830, 6TX810821 October 1, 2020 – September 30, 2021 and October 1, 2021 – September 30, 2022.
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** TDA utilizes TXUNPS, a web application that allows TDA personnel and subrecipients to submit and approve documents. TXUNPS manages information regarding subrecipient contracts, entitlement, inventory, orders and other Food Distribution Cluster (“FDC”) functions. Specific functions of TXUNPS include submitting and tracking commodity orders, viewing or declining commodity allocations, viewing invoices, and submitting and maintaining annual commodity contract packets and contract entitlements.

TDA currently outsources the hosting, maintenance and enhancement over TXUNPS to a third-party service organization. TDA did not obtain assurance over the operating effectiveness of internal controls of these functions performed by the service organization for the fiscal period.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** While management requested that the third-party vendor provide a Service Organization Controls 1 (“SOC 1”) Type 2 report that would validate the suitability of design and operating effectiveness of the vendor’s controls, a report had not been provided to TDA.

**Effect:** Validating the internal controls over functions outsourced to a third-party vendor is critical to ensure that the service organization has the required controls infrastructure in place to process and secure TDA’s data.

**Repeat finding:** No



**Recommendation:** TDA should obtain assurance over the operating effectiveness of internal controls of its third-party service organizations for the fiscal period. This may be achieved by obtaining and reviewing SOC reports for each third-party vendor that provide services over critical applications within a timeline to allow TDA to evaluate whether they can rely on the third party's overall control structure. In addition, TDA should review and test the complementary user entity controls included in each SOC report and document the results of those procedures.

**Views of responsible officials:** TDA agrees with the finding.

**Corrective action plan:** TDA maintains an internal policy that requires SOC reports to be reviewed annually and document complementary user entity controls included in each SOC report. TDA's contract with Colyar LLC requires the vendor to produce a SOC report annually. The vendor was late in providing the SOC report as a 2022 contract deliverable. TDA took actions to ensure vendor accountability for submitting the late contract deliverable and the vendor was required to complete a corrective action plan. TDA will review and assess the SOC report as soon as it is delivered by the vendor to ensure CLA's recommendations can be followed and will consider additional procedures to ensure internal controls are assessed in the absence of a SOC report.

**Implementation date:** June 2023

**Responsible person:** Chief Information Officer and the Director for Food and Nutrition Program Support

**Status:** Corrective action was implemented.

**Texas Department of Housing and Community Affairs**

**2022-021      Activities Allowed or Unallowed, Allowable Costs/ Cost Principles, Cash Management, Eligibility, Earmarking, Period of Performance, Reporting, Subrecipient Monitoring, and Special Tests and Provisions – Information Technology – User Access**

Federal Agency:	U.S. Department of Treasury U.S. Department of Health and Human Services
Federal Program Title:	Emergency Rental Assistance Program Low-Income Home Energy
Assistance	
ALN:	21.023 93.558
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	1505-0266 – 2021, 1505-0270 – 2021 January 6, 2022–December 29, 2022 and May 5, 2021– September 30, 2025 2201TXLIEA – 2022, 2101TXE5C6 – 2021, 2101TXLWC5 2021 October 1, 2021 –September 30, 2023, March 11, 2021 –September 30, 2022, and May 5, 2021 – September 30 2023
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR §200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** During our testing of the Active Directory (Network) and CAPPs Financial, we noted the following:

- TDHCA did not perform a user access review service accounts for the Network.
- User access reviews for CAPPs Financials were not performed during the fiscal year. However, the review was completed subsequent to fiscal year end.

**Questioned Costs:** None.

**Context:** See "Condition."

**Cause:** There were no policies established to address a periodic review of Network service accounts. Additionally, management planned to complete user access reviews of CAPPs Financial users, however, it was not until after the fiscal year end.

**Effect:** Failure to perform user access reviews of service accounts could result in inappropriate access or inappropriate changes to the application. Additionally, failure to complete user access reviews on an annual basis may result in undetected inappropriate access to systems.

**Repeat finding:** 2021-013

**Recommendation:** We recommend management implement policies and procedures to complete user access reviews of Network service accounts and establish a policy to complete user access reviews of CAPPs Financial, at a minimum, on an annual basis each fiscal year.

**Views of responsible officials:** Management acknowledges the recommendation and will update its current policies to better define terms and processes which will clarify its intent to document compliance.

**Corrective action plan:** Although the Department performed a partial review of service accounts during the review period and has current policies in place, a review and update of its policies will ensure the completeness and timeliness of future reviews and allow for improved documentation. Management intends to implement a list of all applicable systems to be reviewed, an associated scheduled timeline and allow for the documentation of its review and approval.

SOP 1264.03 which is the policy that management intended to address the review of service accounts will be revised to better define the systems that are to be reviewed. In the SOP, the term "System accounts" was intended to include all accounts not directly assigned to an employee, which are required for the functionality of TDHCA Information Technology (IT) systems. "System accounts" could be used synonymously with the term "Service accounts" and the agency will modify the policy to specifically refer to service accounts.

**Implementation date:** August 2023

**Responsible Person:** Director of Information Systems

**Status:** Corrective action was implemented.

**2022-022      Eligibility**

Federal Agency:	U.S. Department of the Treasury
Federal Program Title:	Emergency Rental Assistance Program
ALN:	21.023
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	1505-0266 – 2021, 1505-0270 – 2021. January 6, 2022 – December 29, 2022 and May 5, 2021 – September 30, 2025
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** According to Treasury's Emergency Rental Assistance (ERA) Frequently Asked Questions (FAQs) Revised August 25, 2021, in ERA1, grantees must make reasonable efforts to obtain the cooperation of landlords and utility providers to accept payments from the ERA program. Outreach will be considered complete if (i) a request for participation is sent in writing, by mail, to the landlord or utility provider, and the addressee does not respond to the request within seven calendar days after mailing; (ii) the grantee has made at least three attempts by phone, text, or e-mail over a five calendar-day period to request the landlord or utility provider's participation; or (iii) a landlord confirms in writing that the landlord does not wish to participate. The final outreach attempt or notice to the landlord must be documented.

According to Treasury's ERA Frequently Asked Questions (FAQs) Revised August 25, 2021, Grantees must obtain, if available, a current lease, signed by the applicant and the landlord or sublessor, that identifies the unit where the applicant resides and establishes the rental payment amount. If a household does not have a signed lease, documentation of residence may include evidence of paying utilities for the residential unit, an attestation by a landlord who can be identified as the verified owner or management agent of the unit, or other reasonable documentation as determined by the grantee. In the absence of a signed lease, evidence of the amount of a rental payment may include bank statements, check stubs, or other documentation that reasonably establishes a pattern of paying rent, a written attestation by a landlord who can be verified as the legitimate owner or management agent of the unit, or other reasonable documentation as defined by the grantee in its policies and procedures. According to the Texas Rent Relief Program Policies effective June 21, 2021, a household can request and receive rent assistance up to the total amount of monthly contracted rent listed on the lease. In the rare cases in which a tenant is applying without landlord cooperation, AND a lease does not exist, the tenant will be required to provide receipts for their 3 most recent rent payments in order to establish a pattern.

According to Treasury's ERA Frequently Asked Questions (FAQs) Revised August 25, 2021, all payments for utilities and home energy costs should be supported by a bill, invoice, or evidence of payment to the provider of the utility or home energy service. According to the Texas Rent Relief Program Policies Version I, Assistance payments for arrears and current month utilities will be based on actual bills.

**Condition:** During our testing of 60 individual payments to program participants, we noted the following the following instances of noncompliance:

- The landlord outreach was not completed for two ERA 1 tenant payments, totaling \$7,116.
- The monthly rent paid did not agree to the monthly rent on the lease for two tenant payments resulting in a total overpayment of \$3,390.
- The monthly rent paid did not agree to the payment receipt for one tenant payment resulting in an overpayment of \$900.
- The monthly rent paid did not agree to the tenant ledger for one tenant payment resulting in an overpayment of \$6,739.
- The date and amount on the electricity bill for one tenant was not supported by adequate documentation as the bill was illegible. Total payment for electricity was \$510.

**Questioned costs:** \$11,916.

**Context:** See "Condition."

**Cause:** Exceptions were due to management oversight. The processing vendor miscalculated the rental assistance. The reviewer neglected to complete and electronically sign the Landlord Application Review.

**Effect:** Failure to accurately calculate and review rental assistance under the program may result in overpayments to tenants or payments to ineligible tenants.

**Repeat finding:** 2021-012

**Recommendation:** We recommend management to perform a thorough review of the documentation submitted to the Texas Rent Relief Program and pay according to the current lease or other verification of rental expense. Additionally, we recommend management ensure that appropriate documentation related to review of applications is maintained in the files.

**Views of responsible officials:** Management agrees with the finding and recommendation

**Corrective action plan:** To prevent similar errors from occurring until program closure, TRR management shared these findings with the external application review vendor on January 26, 2023, reiterating the processes for reviewing and approving rental assistance according to all program policies and procedures and ensuring that appropriate documentation related to review of applications is maintained in the files.

Eligibility errors are expected in all programs, and TRR has developed different processes to address errors when identified. For these particular cases, TRR management requested the vendor take corrective action for each case as applicable (e.g., by requesting a return of funds for overpayment or by requesting additional information from applicants).

**Implementation date:** January 26, 2023

**Responsible person:** Danny Shea, TRR Senior Program Manager

**Status:** This corrective action was partially implemented. Corrective action was implemented over supporting documentation of monthly rental payments and utility bills. Corrective action was not implemented over landlord outreach and the finding was reissued in the current year as reference number 2023-024.

**2022-023 Reporting – Monthly Compliance Reports**

Federal Agency: U.S. Department of the Treasury  
Federal Program Title: Emergency Rental Assistance Program  
ALN: 21.023  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 1505-0266 – 2021, 1505-0270 – 2021  
January 6, 2022–December 29, 2022 and May 5, 2021– September 30, 2025  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** According to §200.302 Financial management of 2 CFR Part 200, the non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. Further, the financial management system of each non-Federal entity must provide accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements.

**Condition:** The Texas Department of Housing and Community Affairs (TDHCA) is required to submit ERA 1 and ERA 2 Monthly Compliance Reports, which include the total number of participating households that receive ERA assistance of any kind, and the total amount of ERA funds expended by TDHCA to or for participating households on behalf of eligible households.

During our testing of three ERA 1 and three ERA 2 Monthly Compliance Reports, we noted the following:

- TDHCA was unable to provide source data for the October 2021 ERA 1 Monthly Compliance Report. The reported total number of participating households that receive ERA assistance was 42,607 and total amount of ERA funds expended was \$197,113,340.
- For the December 2021 ERA 1 Monthly Compliance Report, the number of unique households reported to the Treasury was 1,175. However, the number of unique households was 1,170 based on the supporting documentation provided.
- For the November 2021 ERA 2 Monthly Compliance Report, the number of unique households reported to the Treasury was 78,378. However, the number of unique households was 78,332 based on the supporting documentation provided.

TDHCA is also required to submit quarterly reports with reporting periods of one calendar quarter and several cumulative fields covering all activity from the date of award through the quarter close. These reports provide financial and performance data regarding TDHCA's administration of their ERA projects and capture program design in addition to program status data elements. Key line items include the cumulative amount obligated and the cumulative amount expended by TDHCA. During our testing of three quarterly ERA 1 reports and two quarterly ERA 2 reports, we noted that no support was provided to validate the cumulative obligations and expenditures to date.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** While management maintained dashboards to support reported information, they did not maintain the underlying supporting documentation.

**Effect:** Failure to accurately report information on federal reports inhibits Treasury's ability to accurately calculate reallocations and capture other key information in order to assess the performance of the program.

**Repeat finding:** No

**Recommendation:** We recommend management adopt policies and procedures to ensure supporting documentation for federal reports is maintained, including any reconciling calculations or adjustments to support information reported on the federal reports.

**Views of responsible officials:** Management agrees with the finding and recommendation.

**Corrective action plan:**

- For Source Data, the program has developed policies and procedures to document source data.
- For Cumulative Calculations, auditors specifically requested from TDHCA reports submitted to the Treasury from different periods to specifically be able to calculate cumulative figures for obligations and expenditures. TDHCA explained that the methodology the Treasury has requested for grantees to use will not allow the quarterly obligations and expenditures reported to be summed to equal the current cumulative amount due to adjustments for recaptured funds. This is an unavoidable reality of the Emergency Rental Assistance (ERA) program and federal reporting system and can only be rectified in the final report to Treasury.

Certain aspects of the Treasury's design of the program, most significantly the recapture of funds from beneficiaries, can cause the draw/transaction data for a given period, e.g. Q3 2022, to change after that quarter is complete. Per Treasury guidance, TDHCA will be able to resubmit expenditure and obligation figures for each quarter in the final report.

For the December 2021 ERA 1 Monthly Compliance Report and November 2021 ERA 2 Monthly Compliance Report, the total number of households served were off by 0.4% and 0.05% due to inadvertently including households who were initially served but later had all of the funds recaptured and therefore should have been excluded. TDHCA has updated internal procedures for calculating these reports to ensure these are excluded from future reports.

**Implementation date:** Implemented as of February 8, 2023

**Responsible person:** David Johnson, Project Manager – Process Mgmt. /Data Analytics

**Status:** Corrective action was implemented.

**2022-024      Reporting – FFATA and Annual Report**

Federal Agency: U.S. Department of Health and Human Services  
 Federal Program Title: Low-Income Home Energy Assistance  
 ALN: 93.568  
 Pass-Through Agency: N/A  
 Pass-Through Number(s): N/A  
 Award Number and Period: 2201TXLIEA – 2022, 2101TXE5C6 – 2021, 2101TXLWC5 2021  
 October 1, 2021 –September 30, 2023, March 11, 2021 –September 30, 2022,  
 and May 5, 2021 – September 30, 2023  
 Statistically Valid Sample: No, and not intended to be a statistically valid sample  
 Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

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

Pursuant to 45 CFR 96.82(a) each grantee which is a State or an insular area which receives an annual allotment of at least \$200,000 shall submit to the Department, as part of its LIHEAP grant application, the data required by section 2605(c)(1)(G) of Public Law 97-35 (42 U.S.C. 8624(c)(1)(G)) for the 12-month period corresponding to the Federal fiscal year (October 1-September 30) preceding the fiscal year for which funds are requested. The data shall be reported separately for LIHEAP heating, cooling, crisis, and weatherization assistance.

**Condition:** During our testing of special reporting for FFATA, we noted there is no review and approval process in place over the submitted reports to ensure accuracy and completeness.

Additionally, we noted the following instances of noncompliance:

<b>Transactions Tested</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
28	5	8	0	2
<b>Dollar Amount of Tested Transactions</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
\$165,317,156	\$20,280,720	\$48,105,388	\$0	\$0

TDHCA submits the Annual Report on Households Assisted by LIHEAP (Annual Report), which includes key lines items in Section 1 and 2 of the report. During our testing of Annual Report submitted for Federal Fiscal Year 2021, we noted several variances between the Annual Report and supporting detail provided. The following variances were noted during our testing:

- Section I - Line 2 - Heating (CARES Act funding only) - Variance of 8,937
- Section I - Line 4 - Cooling - Variance of 48
- Section I - Line 7a - Year Round - Variance of 17
- Section I - Line 11 - Any type of LIHEAP assistance - Variance of 574
- Section I - Line 12 - Any type of LIHEAP assistance (CARES Act funding only) - Variance of 22,858
- Section I - Line 14 - Bill Payment Assistance - Variance of 48
- Section I - Line 15 - Bill Payment Assistance (CARES Act funding only) - Variance of 22,267
- Section IV - Line 7j - Emergency Furnace Repair & Assistance - Variance of (1,752)
- Section IV - Line 7k - Emergency Furnace Repair & Assistance (CARES Act funding only) - Variance of (457)
- Section IV - Line 8 - Weatherization - Variance of (715)
- Section IV - Line 9 - Weatherization (CARES Act funding only) - Variance of (56,821)

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** FFATA reporting exceptions were primarily due to management oversight. Specifically, to the subawards not reported, incorrect subawards were linked to the FAIN. As such FFATA reports for subaward obligations for those months were not submitted in FSRS. Variances in the Annual Report were due to manual errors in transferring data from TDHCA's system reports to the Annual Report.

**Effect:** Failure to report all subawards \$30,000 or greater in FSRS will result in noncompliance with terms of the federal grant guidelines. Failure to verify FFATA submissions for completeness and accuracy may lead to inaccurate information being reported in FSRS. Additionally, reporting inaccurate information on other federal reports inhibits the federal agency's ability to accurately capture key information in order to assess the performance of the program.

**Repeat finding:** No

**Recommendation:** We recommend management implement a review and approval process to ensure accurate and complete information is submitted in FSRS and subaward information is reported timely. Additionally, we recommend management establish a review process to ensure information submitted on the Annual Report is complete and accurate.

**Views of responsible officials:** Management concurs with the control deficiency.

**Corrective action plan:**

- For FFATA, Community Affairs Division (CAD) is currently updating Standard Operating Procedure (SOP) to include two review and approval processes that will take place prior to the submission in the FSFR system. The two additional review and approval process will be performed by the Team Lead, Laura White in CAD and Elizabeth Yevich, Director of Housing Resource Center (HRC). The two additional reviews will strengthen the process to ensure accurate and timely submission of monthly FFATA reporting.
- For Annual Financial Report, CAD is currently working with the Information System Division (IS) to correct issues identified in the data pulls to the summary sheets used for the submission of the Annual Report. CAD has identified that these issues emerged when federal funding sources began requesting data by individual grants. In order to address the identified issues, CAD and IS will continue to correct and test the data queries and formulas to ensure accurate reporting is achieved.



**Status:** This finding was partially corrected. Corrective action was implemented on the Annual Report. The final SOP over FFATA reporting has not been implemented.

**Views of responsible officials – 2023:** Management accepts the conclusions of the report and has prepared a SOP regarding a revised procedure to ensure proper reporting which also includes additional reviews (separation of duties) prior to submission in the system.

**Corrective action plan – 2023:** Implementation of the new process regarding FFATA reporting.

**Implementation date – 2023:** February 28, 2024

**Responsible person – 2023:** Michael De Young, Director of Community Affairs and Cathy Jung, Senior Manager of Finance and Reporting

**2022-025 Special Tests and Provisions Testing – ERA Funds Reallocation**

Federal Agency: U.S. Department of the Treasury  
Federal Program Title: Emergency Rental Assistance Program  
ALN: 21.023  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 1505-0266 – 2021  
January 6, 2022 – December 29, 2022  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

According to Treasury’s ERA 1 Reallocation Guidance Updated March 30, 2022, Treasury will begin accepting requests from Grantees for reallocated funds, on a form to be published by Treasury, on October 15, 2021. As the ERA 1 statute requires, reallocated funds will only be available to Grantees that have obligated at least 65% of their own initial ERA 1 allocations. Each funding request will be required to indicate the amount requested and confirm the need for such funds in the Grantee’s jurisdiction.

**Condition:** TDHCA submitted two allocation requests during fiscal year 2022. For 2 of 2 reallocation requests tested, the Department was unable to provide supporting documentation to validate the information that informed Treasury of the obligation amounts for the reallocation requests submitted on January 13, 2022, and June 10, 2022.

**Questioned costs:** None.

**Context:** See "Condition."

**Cause:** Failure to maintain adequate documentation was caused by management oversight.

**Effect:** Failure to maintain adequate documentation to support submissions to the federal agency may result in inaccurate information being submitted inhibiting the federal agency from making key decisions.

**Repeat finding:** Yes

**Recommendation:** We recommend management adopt policies and procedures to ensure supporting documentation for federal submissions are maintained, including any reconciling calculations or adjustments to support information.

**Views of responsible officials:** Management agrees with the finding and recommendation.

**Corrective action plan:** Program management adopted policies and procedures to ensure supporting documentation for federal submissions are maintained, including any reconciling calculations or adjustments to support information.

**Implementation date:** Implemented as of February 8, 2023

**Responsible person:** Mariana Salazar, Texas Rent Relief Director

**Status:** This corrective action was partially implemented. While supporting documentation was maintained, errors existed in the supporting documentation and the finding was reissued in the current year as reference number 2023-026.

Texas Workforce Commission

**2022-026 Activities Allowed or Unallowed, Allowable Costs/ Cost Principles, Eligibility, Reporting, Special Tests and Provisions – Information Technology – User Access**

Federal Agency: U.S. Department of Labor  
Federal Program Title: Unemployment Insurance  
ALN: 17.225  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: Unemployment Insurance  
UI-38249-22-55-A-48, UI-38008-22-60-A-48, UI-35972-21-60-A-48, UI-37309-22-55-A-48, UI-37093-21-55-A-48, UI-37252-22-55-A-48, UI-35733-21-55-A-48, UI-34523-20-60-A-48, UI-34885-20-55-A-48, UI-35677-21-55-A-48, UI-34087-20-55-A-48, UI-32628-19-55-A-48, UI-34744-20-55-A-48  
January 1, 2022 – March 31, 2024, January 1, 2022 – September 30, 2023, January 1, 2021 – September 30, 2022, October 1, 2021 – September 30, 2022, September 1, 2021 – August 31, 2023, October 1, 2021 – December 31, 2024, October 1, 2020 – September 30, 2021, January 1, 2020 – September 30, 2021, April 1, 2020 – June 30, 2022, 2021 October 1, 2020 – December 31, 2023, October 1, 2019 – December 31, 2022, October 1, 2018 – December 31, 2021, and October 1, 2018 – June 30, 2023  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

**Condition:** TWC is not consistently adhering to the guidelines for issuing and managing accounts to ensure security controls are in place, effective, and are not bypassed as stated in section 3.2.15 Account Management of the TWC Information Security Manual (ISM) dated September 24, 2021. During our testing we noted the following deviations:

- UI Benefits: An annual review of user access was not completed during the fiscal year. Additionally, we noted that two developers had the ability to promote code change into production.

**Questioned Costs:** None.

**Context:** “See Condition.”

**Cause:** TWC did not follow the account management process as outlined in the TWC Information Security Manual.

**Effect:** Failure to perform an annual user access review could increase the risk of inappropriate access.

**Repeat finding:** No

**Recommendation:** We recommend that TWC should perform annual review of user access to be compliant with its internal policies.

**Views of responsible officials:** For the annual UI access review, TWC agrees we need to perform annual reviews of user access. In 2022, TWC shifted our annual access reviews from what was then a manual process, usually documented on paper, to an improved process embedded in our Peoplesoft HR system called Centralized Accounting and Payroll/Personnel System (CAPPS). The new CAPPS Systems Access Privileges Certification provides a centralized place to track pending and completed access reviews to TWC systems. Since this was the first year the new process was used, there was some confusion by reviewers, which we believe led to some incomplete reviews and lack of monitoring this effort to completion.

TWC acknowledges that two IT staff inappropriately had system access to both make code changes and promote changes to production. Although business processes, assigned job duties and staffs' skill sets limited them to using only one role or the other, they did have both accesses assigned in the system. Both named employees are no longer with the agency.

**Corrective action plan:** For the annual UI access review, TWC will monitor the annual CAPPS Systems Access Privileges Certification in CAPPS to ensure timely completion. For the code developer/promoter system roles, IT will implement a new quarterly review of developer roles to ensure no staff member has both roles assigned to ensure separation of duties in the system roles. We are also looking at potential technical solutions that would automate and prevent staff being assigned certain roles based on separation of duties.

**Implementation date:** February 28,2023

**Responsible Person:** Heather Hall, CIO

**Status:** Corrective action was implemented.

**2022-027 Reporting – ACF-196R and ACF-204 Reports – Inaccurate Reporting**

Federal Agency:	U.S. Department of Health and Human Services
Federal Program Title:	Temporary Assistance for Needy Families (TANF)
ALN:	93.558
Pass-Through Agency:	N/A
Pass-Through Number(s):	N/A
Award Number and Period:	2001TXTANF, 2101TXTANF and 2201TXTANF October 1, 2019 – September 30, 2022, October 1, 2020 – September 30, 2023, October 1, 2021 – September 30, 2024,
Statistically Valid Sample:	No, and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency in Internal Control and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Pursuant to 45 CFR 265.3(a)(1) each State must collect on a monthly basis, and file on a quarterly basis, the data specified in the TANF Data Report and the TANF Financial Report (or, as applicable, the Territorial Financial Report). More specifically, Form ACF-196R is used by States administering the Temporary Assistance for Needy Families (TANF) program to report quarterly expenditure data and to request quarterly grant funds.

Per 2 CFR 200.329(b) Reporting program performance, the Federal awarding agency must use OMB-approved common information collections, as applicable, when providing financial and performance reporting information. As appropriate and in accordance with above mentioned information collections, the Federal awarding agency must require the recipient to relate financial data and accomplishments to performance goals and objectives of the Federal award.

**Condition:** Audit procedures over financial reports included testing of three quarterly ACF-196R reports. All three reports had expenditures incorrectly reported as follows:

- Grant Year 2020 ACF-196R for the quarter-ended 9/30/2021
  - Line 9b, *Education and Training* was understated by \$987,108
  - Line 9c, *Additional Work Activities* was overstated by \$5,079,845
  - Line 17, *Services for Children and Youth* was understated by \$4,092,737
- Grant Year 2021 ACF-196R for the quarter-ended 3/31/2022
  - Line 9b, *Education and Training* was understated by \$716,670
  - Line 9c, *Additional Work Activities* was overstated by \$4,555,850
  - Line 17, *Services for Children and Youth* was understated by \$3,839,180
- Grant Year 2022 ACF-196R for the quarter-ended 3/31/2022
  - Line 9b, *Education and Training* was overstated by \$137,683
  - Line 9c, *Additional Work Activities* was overstated by \$950,355
  - Line 17, *Services for Children and Youth* was understated by \$1,088,038

Audit procedures over special reports included testing of the ACF-204, *Annual Report including the Annual Report on State Maintenance-of-Effort Programs* (OMB No. 0970-0248) for federal fiscal year 2021, which requires TWC to file an annual report containing information on the TANF program and the state’s MOE programs for that year, including strategies to implement the Family Violence Option, state diversion programs, and other program characteristics. Key line items include line 8 for the total number of families served under the program with MOE funds. We noted that this line was overstated by 9,784 families.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** The ACF-196R and ACF-204 are populated from data retrieved through preset queries from CAPP and TWIST, respectively. Queries were written incorrectly and thus did not output accurate information.

**Effect:** Failure to report accurate data on the ACF-196R could compromise the Office of Family Assistance (OFA) and the ACF’s ability to monitor TANF expenditures and compliance with statutory requirements. These data are also needed to estimate outlays and to prepare reports and budget submissions for Congress. Additionally, failure to report accurate data on the ACF-204 inhibits ACF’s ability to monitor the nature of State and Territory expenditures used to meet States and Territories MOE requirements.

**Repeat finding:** No

**Recommendation:** TWC should perform a review of all queries used to retrieve data when populating the ACF-196R and ACF-204 reports to ensure accurate data is being outputted in accordance with the requirements of the respective reports.

**Views of responsible officials:** The Texas Workforce Commission acknowledges and agrees with the findings. Through analysis of report criteria, the Texas Workforce Commission has developed and implemented corrective action to address this finding.

**Corrective action plan:** TWC has already reviewed all ACF-196R and ACF-204 Report queries and made the appropriate criteria modifications to appropriately reflect and report Agency activities. The query review and modifications were completed in October 2022, and subsequent Federal Financial Reports, for active TWC grants, were modified to reflect accurate cumulative activities.

**Implementation date:** October 31, 2022

**Responsible person:** Teri Goodwin, Financial Reporting Manager

**Status:** Corrective action was implemented.

**2022-028      Reporting – FFATA Subawards**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Child Care and Development Fund (CCDF) Cluster  
ALN: 93.489,93.575 and 93.596  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Number and Period: 2101TXCCDF and 2201TXCCDF  
October 1, 2020 – September 30, 2023 and October 1, 2021 – September 30, 2024  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance and Noncompliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Under the requirements of the Federal Funding Accountability and Transparency Act (FFATA) (Pub. L. No. 109-282), as amended by Section 6202 of Public Law 110-252, recipients (i.e., direct recipients) of grants or cooperative agreements are required to report first-tier subawards of \$30,000 or more to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) no later than the last day of the month following the month in which the subaward/subaward amendment obligation was made or the subcontract award/subcontract modification was made.

**TEXAS WORKFORCE COMMISSION**

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**Condition:** Per review of TWC’s FFATA reporting procedures, the FFATA reports are derived from a set of queries that captures all the subaward information during the respective month. The Financial Reporting supervisor periodically reviews queries to ensure continued accuracy of the data. The Financial Reporting Accountant runs the set of queries after the 25<sup>th</sup> of each month and creates a batch file to be uploaded to FSRS.

We noted the following instances of noncompliance, all of which were part of the December 2021 batch upload:

<b>Transactions Tested</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
14	0	13	0	0
<b>Dollar Amount of Tested Transactions</b>	<b>Subaward not reported</b>	<b>Report not timely</b>	<b>Subaward amount incorrect</b>	<b>Subaward missing key elements</b>
\$290,887,375	\$0	\$290,737,375	\$0	\$0

The December 2021 batch included subawards granted in September and October 2021, however, were reported in FSRS on December 28, 2021.

**Questioned costs:** None.

**Context:** See “Condition.”

**Cause:** TWC failed to submit monthly FFATA reports timely due to management oversight.

**Effect:** Failure to report all subawards \$30,000 or greater in FSRS timely will result in noncompliance with terms of the federal grant guidelines.

**Repeat finding:** No

**Recommendation:** TWC should establish processes to ensure that all subawards are identified and submitted in FSRS in a timely manner.

**Views of responsible officials:** The Texas Workforce Commission acknowledges and agrees with the finding.

**Corrective action plan:** The Texas Workforce Commission will initiate a formal and documented review procedure to ensure that FFATA reports are submitted timely.

**Status:** Corrective action plan was not implemented during fiscal year 2023. Audit procedures included testing five subawards. All five subawards were not submitted timely.

**Views of responsible officials – 2023:** The Texas Workforce Commission acknowledges and agrees with the finding.

**Corrective action plan – 2023:** The Texas Workforce Commission has initiated a formal and documented review procedure to ensure that FFATA reports are submitted timely. The Financial Reporting Manager now independently reviews report submissions for accuracy and completeness.

**Implementation date:** March 1, 2024

**Responsible person:** Teri Goodwin, Financial Reporting Manager

**2022-029 Special Tests and Provisions – Fraud Detection and Repayment**

Federal Agency: U.S. Department of Health and Human Services  
Federal Program Title: Child Care Development Fund (CCDF) Cluster  
ALN: 93.489, 93.575, 93.596  
Pass-Through Agency: N/A  
Pass-Through Number(s): N/A  
Award Numbers and Periods: 2201TXCCDF, 2201TXCCDD, 2101TXCCC5, 2101TXCSC6, 2101TXCDC6, 2101TXCCDF, 2001TXCCC3, 2001TXCCDF, 2001TXCCDM, 2001TXCCDD, 1901TXCCDD, 1901TXCCDM, 1901CCDF  
October 1, 2021 – September 2024, December 27, 202 – September 30, 2023, October 1, 2020 – September 30, 2023, March 27, 2020 – September 30, 2023, October 1, 2019 – September 30, 2022, and October 1, 2018 – September 30, 2021  
Statistically Valid Sample: No, and not intended to be a statistically valid sample  
Type of Finding: Significant Deficiency in Internal Control over Compliance

**Criteria or specific requirement:** Per 2 CFR section 200.303(a), a non-Federal entity must: Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Per 45 CFR 98.60(i), Lead Agencies shall recover childcare payments that are the result of fraud. These payments shall be recovered from the party responsible for committing the fraud. Additionally, pursuant to TWC’s Childcare Services Guide (April 2022), section G.600: Recovery of Improper Payments, Local Workforce Development Boards (Boards) must attempt recovery of all improper payments. The Texas Workforce Commission (TWC) must not pay for improper payments. Board recovery of improper payments must be managed in accordance with TWC policies and procedures.

**Condition:** When an improper payment is identified by a Board, the Board must issue a notice of determination (RID-58) that notifies the participant that they were found to be ineligible to receive assistance for the time period and amount in question as well as the reason for ineligibility. If the improper payment is caused by fraud, the Board issues a 1<sup>st</sup> collection letter (RID-64) to attempt to recoup the ineligible amount. If amounts are not collected or on an active payment plan, the Board issues a final collection letter (RID-65) and refers the participant to TWC for warrant hold, which will bar future services to the individual until the recoupment is collected. Letters issued by the Board are maintained in the Program Integrity Reporting Tracking System (PIRTS), the tool for Board use in reporting and tracking childcare fact-finding, fraud determinations, and recoupments.

TWC monitors the Boards’ compliance with the recovery of improper payments through its subrecipient monitoring procedures. However, we noted that TWC is not consistently adhering to the guidelines for monitoring the policies and procedures issued to the Boards.

We noted the following exceptions in the 40 cases selected for testing:

- Determination letters were not maintained in PIRTS for nine of the 40 cases tested.
- 1<sup>st</sup> collection letters were not maintained in PIRTS for 12 of the 40 cases tested.
- Final collection letters were not maintained in PIRTS for 11 of the 40 cases tested.



Improper payments for which the determination letter, 1<sup>st</sup> collection letter and/ or final collection letter were not retained totaled \$79,339 of the total improper payments of \$188,299 tested. Recoupment efforts were still in process for the cases noted above.

**Questioned costs:** None.

**Context:** "See Condition."

**Cause:** Management is not adhering to the subrecipient monitoring procedures to ensure determination letters, 1<sup>st</sup> collection letters and final collection letters are obtained by the Boards and maintained in PIRTS.

**Effect:** Failure to obtain documentation of collection efforts may result in improper payments not being recouped.

**Repeat finding:** No

**Recommendation:** We recommend management implement a process to ensure subrecipient reviews follow its subrecipient monitoring policies to verify that Boards are maintaining the appropriate documentation in PIRTS as required by TWC's Childcare Services Guide (April 2022).

**Views of responsible officials:** The Texas Workforce Commission (TWC) acknowledges and agrees with the finding and concurs with the recommendation. The TWC's Division of Fraud Deterrence and Compliance Monitoring's Office of Investigation (FDCM/OI) oversees all matters related to fraud, waste, and abuse with respect to Federal programs the TWC passes to its subrecipients, primarily the 28 local workforce development boards (Board). This includes the subsidized childcare program provided for in the above-cited Federal awards. FDCM/OI has historically maintained rigorous internal controls to address fraud in all programs. However, during the COVID-19 pandemic, FDCM/OI was inundated with unprecedented ID fraud claims investigations associated to the CARES Act unemployment compensation (UC) programs. During the scope of this audit, the majority of FDCM/OI's investigator resources were deployed to address UC ID fraud matters. FDCM/OI relied on the TWC's Subrecipient Monitoring Department (SRM) to test Board compliance with respect to childcare improper payment reporting and recoupment. Historically, this is an area in which SRM monitors are not subject-matter experts. FDCM/OI is now in a position to devote more investigator resources to this area.

**Corrective action plan:** FDCM/OI investigators will review PIRTS reports on a regularly scheduled basis to ensure that Boards are uploading all required documentation related to childcare improper payments and taking collection efforts. The PIRTS system is in the process of being updated and is currently undergoing User Acceptance Testing. The updated system should allow for more robust reporting and controls. Additionally, FDCM/OI will provide more robust training and retraining to Boards that fall out of compliance. FDCM/OI will also develop an escalation policy in cases where Boards are not responsive to investigators' requests for status updates or document uploads into PIRTS. FDCM/OI investigators will ensure that SRM monitors are fully briefed on childcare improper payment cases at a Board as part of SRM's annual monitoring review of the Board. Finally, FDCM/OI will ensure that all relevant controlling documents, e.g. Workforce Development Letter 21-16, Change 3 and its attached Child Care Fact-Finder's Desk Aid; and the TWC's Child Care Services Guide are updated to incorporate these new procedures.

**Status:** Per inquiry with Responsible Persons during FY23, substantial strides have been made, but the finding has not been fully corrected.

**Views of responsible officials – 2023:** The Texas Workforce Commission acknowledges and agrees with the status. The PIRTS application, used for documenting investigations conducted by OI and the Boards was substantially upgraded towards the end of fiscal year 2023. The upgrade includes tools to facilitate the tracking of recoupment deadlines. These features will also help SRM track Board investigations more effectively.

FDCM/OI staff conducted nearly a dozen training sessions for Board staff on the new PIRTS functionality and have additional training sessions scheduled for calendar year 2024.

**Corrective action plan – 2023:** FDCM/OI investigators will develop an on-going PIRTS review schedule to ensure that Boards are uploading all required documentation related to childcare improper payments due to intentional program violation. This will be documented in FDCM Letter 01-24, which rescinds and replaces WD Letter 21-16, Change 3.

FDCM Letter 01-24 will document an escalation policy in cases where Boards are not responsive to investigators' requests for status updates or document uploads into PIRTS.

FDCM/OI investigators will ensure that SRM monitors are fully briefed on childcare improper payment cases at a Board as part of SRM's annual monitoring review of the Board.

**Implementation date:** March 1, 2024

**Responsible Person:** Jason Stalinsky, Deputy Division Director, Division of Fraud Deterrence and Compliance Monitoring

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**Summary Schedule of Prior Audit Findings – Other Auditors**

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Federal regulations (Title 2, Code of Federal Regulations, Section 200.511(a)) states, “the auditee is responsible for follow-up and corrective action on all findings.” As part of this responsibility, the auditee reports the corrective action it has taken for the following:

- Each finding in the 2022 Schedule of Findings and Questioned Costs.
- Each finding in the 2022 Summary Schedule of Prior Audit Findings that was not identified as implemented or reissued as a current year finding.

The Summary Schedule of Prior Audit Findings for the year ended August 31, 2023 has been prepared to address these responsibilities.

<b>Sam Houston State University</b>
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**2020-101**

- Special Tests and Provisions – Return of Title IV Funds**
- Activities Allowed or Unallowed**
- Cash Management**
- Eligibility**
- Reporting**
- Special Tests and Provisions – Verification**
- Special Tests and Provisions – Disbursements To or On Behalf of Students**
- Special Tests and Provisions – Borrower Data Transmission and Reconciliation (Direct Loan)**
- Special Tests and Provisions – General Program Eligibility**
- Special Tests and Provisions – Distance Education Program**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194110; CFDA 84.063, Federal Pell Grant Program, P063P192301; CFDA 84.268, Federal Direct Student Loans, P268K202301; CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202301; and CFDA 84.033, Federal Work-Study Program, P033A194110</b>
<b>Statistically valid sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of finding:</b>	<b>Significant Deficiency and Non-Compliance</b>
<b>Questioned Costs:</b>	<b>\$970</b>
<b>Repeat finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2020</b>
<b>Status:</b>	<b>Implemented</b>

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student’s withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on his/her behalf as of the date of the institution’s determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on his/her behalf for the payment period or period of enrollment as of the student's withdrawal date (Title 34, CFR, Section 668.22(e)). Undisbursed Federal Direct Student Loans can be counted as Title IV aid that could have been disbursed only if the institution originated the loan before the date the student became ineligible (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 5, Chapter 2, page 5-46).

Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on his/her behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)). The institution must return the lesser of the total amount of unearned Title IV assistance calculated above or an amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of Title IV grant or loan assistance not earned by the student. For purposes of this calculation, "institutional charges" are tuition, fees, room and board (if the student contracts with the institution for the room and board), and other educationally related expenses assessed by the institution (Title 34, CFR, Section 668.22(g)). The institutional charges used in the calculation are usually the charges that were initially assessed to the student for the entire payment period or period of enrollment, as applicable. Initial charges may be adjusted only by those changes the institution made prior to the student's withdrawal (for example, for a change in enrollment status unrelated to the withdrawal) (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 5, Chapter 1, page 5-18).

**Sam Houston State University (University) made errors in the Title IV return calculations for 5 (8 percent) of 60 students tested.** Specifically, the University made errors in determining the amount of institutional charges to be used in the return calculation for those 5 students. There were no questioned costs as a result of those errors because (1) the University returned more Title IV funds than required, (2) the error did not affect the amount of Title IV grant or loan assistance to be returned, or (3) a return of Title IV funds was not required per Section 3508 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Not calculating institutional charges correctly increases the risk that the University will not return the correct amount of Title IV assistance to the U.S. Department of Education or may return funds that students have earned.

However, for 1 of those 5 students, the University also incorrectly included in the return calculation loans that had not been originated at the time the student withdrew. As a result, the University incorrectly determined that there was no disbursed aid that needed to be returned. Therefore, there were \$970 in questioned costs associated with CFDA 84.268, Federal Direct Student Loans, award number P268K202301.

Those errors occurred because of (1) errors in the automated process within the University's student information system to calculate institutional charges, (2) manual errors made by the University, and/or (3) insufficient monitoring controls.

Corrective Action:

Corrective action was taken.

Stephen F. Austin State University

**2020-105****Special Tests and Provisions – Enrollment Reporting**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.063, Federal Pell Grant Program, P063P192315; and CFDA 84.268, Federal Direct Student Loans, P268K202315</b>
<b>Statistically valid sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of finding:</b>	<b>Significant Deficiency and Non-Compliance</b>
<b>Questioned Costs:</b>	<b>\$0</b>
<b>Repeat finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2020</b>
<b>Status:</b>	<b>Partially Implemented</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

Institutions may not be immediately aware of a student's enrollment status change when it happens. When the institution does become aware of such a change, it must report the status change using the actual enrollment status effective date, not the date when the institution became aware of the change (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 4, and U.S. Department of Education Electronic Announcement, *NSLDS Enrollment Reporting - Submission Dates, Effective Dates and Certification Dates*, April 20, 2017).

Stephen F. Austin State University (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University's behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University's responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

**For 7 (11 percent) of 61 students tested, the University did not accurately report campus-level or program-level data elements to NSLDS.** Specifically:

- For 4 students, the enrollment status effective date was reported incorrectly. The date reported for those enrollment level changes was the date when the University processed the student's drop request, rather than the actual effective date of the enrollment status change. The dates reported for those 4 students ranged from 3 days to 57 days after the actual effective date of the enrollment level change.
- For 2 students, the program-level enrollment status effective date was reported incorrectly because it was updated with a new date although the student did not have a change in enrollment level.
- For 1 student, the effective date for the student's withdrawn status was reported incorrectly. That student was determined to have never attended the Fall 2019 term. The University incorrectly reported the date that it determined the student never began attendance, rather than the student's actual last date of attendance, which was the last day of the prior term (Spring 2019).

The errors discussed above occurred because the University (1) has not configured its student information system to accurately report student enrollment information to NSLDS and (2) did not have a process to ensure that student enrollment information reported to NSC was accurately reported to NSLDS. Not reporting student status changes accurately could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

Recommendation:

The University should strengthen its controls to ensure that campus-level and program-level data elements are reported to NSLDS accurately.

Views of Responsible Officials 2020:

The University acknowledges and agrees with the recommendation and has formulated a corrective action plan.

Corrective Action Plan 2020:

The University will strengthen controls to ensure that campus-level and program-level data elements are reported to NSLDS accurately.

Views of Responsible Officials 2021:

The University acknowledges and agrees with the recommendation and has formulated a corrective action plan.

Corrective Action Plan 2021:

The University has partially implemented the management action plan. The Registrar's Office continues to work with Information Technology Services to develop reports to aid in ensuring campus- level and program-level elements are reported to NSLDS in a timely manner.

Views of Responsible Officials 2022:

The University acknowledges and agrees with the recommendation and has formulated a corrective action plan.

Corrective Action Plan 2022:

The University has partially implemented the management action plan. The Registrar's Office has worked with Information Technology Services to design a report to aid in ensuring campus-level and program-level data elements are reported to NSLDS accurately. The report is scheduled to be operational for January 2023.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the recommendation and has formulated a corrective action plan.

Corrective Action Plan 2023:

While the new report was successfully implemented in January 2023, the Registrar's Office and Information Technology Services will continue to work with the software vendor to address a recently discovered software defect to ensure campus-level and program-level data elements are reported to NSLDS correctly.

Implementation Date: June 2024

Responsible Person: Dr. Lee Furbeck

Texas A&M University – Corpus Christi

**2020-111**

**Special Tests and Provisions – Return of Title IV Funds**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194138; CFDA 84.063, Federal Pell Grant Program, P063P193425; and CFDA 84.268, Federal Direct Student Loans, P268K203425</b>
<b>Statistically valid sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of finding:</b>	<b>Significant Deficiency and Non-Compliance</b>
<b>Questioned Costs:</b>	<b>\$0</b>
<b>Repeat finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2020</b>
<b>Status:</b>	<b>Implemented</b>

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student’s withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on his/her behalf as of the date of the institution’s determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on his/her behalf for the payment period or period of enrollment as of the student’s withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on his/her behalf as of the date of the institution’s determination that the student withdrew (Title 34, CFR, Section 668.22(e)). The institution must return the lesser of the total amount of unearned Title IV assistance calculated above or an amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of Title IV grant or loan assistance not earned by the student. For purposes of this calculation, “institutional charges” are tuition, fees, room and board (if the student contracts with the institution for the room and board), and other educationally related expenses assessed by the institution (Title 34, CFR, Section 668.22(g)). The institutional charges used in the calculation are usually the charges that were initially assessed to the student for the entire payment period or period of enrollment, as applicable. Initial charges may be adjusted only by those changes the institution made prior to the student’s withdrawal (for example, for a change in enrollment status unrelated to the withdrawal) (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 5, Chapter 1, page 5-18).

An institution must return the amount of Title IV funds for which it is responsible as soon as possible but no later than 45 days after the date of the institution’s determination that the student withdrew (Title 34, CFR, Section 668.22(j)).



**Texas A&M University – Corpus Christi (University) made errors in Title IV return calculations for 1 (1 percent) of 69 students tested.** Specifically, the University incorrectly overstated the student's institutional charges by including the student's Title IV credit balance in its calculation. That error resulted in the University returning \$280 more than required in Federal Direct Student Loans; therefore, there are no questioned costs. However, having a process that does not consistently calculate and return the correct amount of Title IV funds increases the risk that the University could return less Title IV funds than it is required to return.

**In addition, for 2 (3 percent) of 62 students tested who withdrew and required a return of Title IV funds, the University did not perform the return calculation within the required time frames.** For 1 of those students, the University did not disburse the amount of Title IV assistance that the student earned until 84 days after the student withdrew. For the other student, the University did not return Title IV assistance to the U.S. Department of Education until 49 days after the student withdrew. Not making returns within the required time frames reduces the information available to the U.S. Department of Education for its program management.

Those errors occurred because of manual errors the University made in performing the return calculations and because the University did not have a monitoring process to identify those errors.

Corrective Action:

Corrective action was taken.

**2020-112**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.063, Federal Pell Grant Program, P063P193425; and CFDA 84.268, Federal Direct Student Loans, P268K203425</b>
<b>Statistically valid sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of finding:</b>	<b>Significant Deficiency and Non-Compliance</b>
<b>Questioned Costs:</b>	<b>\$0</b>
<b>Repeat finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2020</b>
<b>Status:</b>	<b>Partially Implemented</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

Texas A&M University – Corpus Christi (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University’s behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University’s responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

**For 35 (57 percent) of 61 students tested, the University did not accurately report program-level data elements to NSLDS.** Specifically, the University incorrectly reported the program enrollment effective date as the date that it ran the enrollment reporting process in its student information system, rather than the actual effective date of the student’s enrollment status. Those errors were caused by issues related to the configuration of the enrollment reporting processes in the University’s student information system.

**For 2 (10 percent) of 21 students tested who received a Direct Loan and ceased to be enrolled on at least a half-time basis or changed their permanent address, the students’ graduated status was not reported to NSLDS in a timely manner.** Those two students’ graduated statuses were reported to NSLDS 84 days and 92 days after the students graduated. Those errors occurred because the University did not certify its Fall 2019 graduated statuses to NSC in a timely manner.

**In addition, the University did not always ensure that the files it uploaded to NSC were complete.** Auditors reviewed the transmission of graduated student records to NSC for the Summer 2020 term and determined that only 338 of the 638 total records were uploaded. After auditors brought the issue to the University's attention, it resubmitted the file to NSC.

The errors discussed above occurred because the University (1) has not configured its student information system to accurately report student enrollment information to NSLDS, (2) has not developed policies and procedures for reporting enrollment and program information to NSLDS, and (3) does not have a process to monitor student enrollment and program information reported to NSC and NSLDS. Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

Recommendations:

The University should strengthen its controls to:

- Ensure that program-level data elements are reported to NSLDS accurately.
- Ensure that all graduated statuses are reported to NSLDS in a timely manner.

Views of Responsible Officials 2020:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes. Our institution's planned transmission schedule for the Clearinghouse is used as the framework to complete timely compliance reporting. It also sets reporting expectations for the various departments within the institution, the Clearinghouse, and student loan community, including the Department of Education. The transmission schedule comprises of 12 transmissions per academic year. The reporting frequency enables the institution to communicate enrollment status changes in a timely manner.

- Once a transmission has gone through Clearinghouse system edits, and the institution has corrected any errors within the file, the enrollment information is loaded into the Clearinghouse database.
- The institution's enrollment information is then sent to the student loan community, which is covered in detail below.
- This process enables guarantors, lenders, and servicers to obtain the most recent enrollment information on their student borrowers, as well as service each student borrower's loan in a timely fashion.

Clearinghouse data flows are in accordance with federal regulations, specifically CFR 682.610 and 685.309. These regulations provide guidance for the institution to communicate enrollment status changes via a Student Status Confirmation Report (SSCR). The Clearinghouse completes SSCRs whenever they receive them from NSLDS (National Student Loan Data System).

Typically, NSLDS creates and sends an SSCR transmission to the Clearinghouse on the first business day of each month of the year (January through December). The SSCR contains specific students at specific institutions who received Title IV Federal Financial Aid at your school, or a school other than yours, as determined by NSLDS. As the institution's agent, the Clearinghouse responds to the SSCR with the students' current information that we have in the Clearinghouse database, as provided by the institution. The Clearinghouse completes and returns the NSLDS SSCR within 15 days of receipt, in accordance with DCL 14- 07 (federal regulation(s) 682.610/685.309).

Corrective Action Plan 2020:

Internal review will be conducted quarterly, where we pull known Title IV award students in various enrollment circumstances:

- Dropped in status between terms
- Increased in status between terms
- Changed programs between terms
- Graduated after Spring, Summer, Fall

Verification of how students are reported to the clearinghouse as well as the effective program dates to match the catalog terms in Banner.

Internal Audit Procedures Checklist:

Gather audit sample: The audit sample is typically obtained from the institution's student information system, and is only comprised of students with disbursed and outstanding Title IV Federal Financial Aid, as determined by NSLDS.

Clearinghouse Website: Use the Clearinghouse Web site to review the records in the audit sample. Obtaining a full picture of enrollment reporting for each student assists the auditor in establishing timely compliance reporting in accordance with federal regulations 682.610 and 685.309.

Review student's enrollment history: The enrollment history creates an event timeline that includes enrollment status, effective date of status change, the date of the institution reported the change.

Reporting timeline: Timeline will reflect the timeliness of reporting via the clearinghouse to the student loan community. Compare the "date of determination" date with the "sent date". We will count from the date of the students' determined enrollment status changed to the date of the certification of enrollment sent to NSLDS.

Views of Responsible Officials 2021:

As specified in the Federal Regulations CFR 682.610 and 685.309 and the NSLDS Enrollment Reporting Guide, enrollment status compliance reporting is met by reporting the student's enrollment status change within 60 days of determining the student's status has changed. Because Clearinghouse participating institutions expect to complete a Student Status Confirmation Report (SSCR) to NSLDS at least every two months institutions have 60 days to report enrollment status changes to NSLDS. When a status change is discovered after it has occurred, compliance is determined based on the date the institution identifies the status change ("date of determination"). The date the institution becomes aware (the date of determination) may be different than the status effective date. Compliance is established based on date of determination.

Enrollment Reporting and Graduation reporting continues to strengthen its controls by reviewing enrollment history to get a better understanding for the student's complete attendance record. In some cases, the date the institution became aware (the date of determination) may be different than the status effective date. Compliance is established based on date of determination.

We will continue to audit student sample population with the process that is outlined above. We will submit at least two degree verify files to the NSC to ensure that all students are reported correctly for any late degree conferrals. NSLDS Reporting: typically, the transmission schedule comprises at least eight to 12 transmissions per academic year and 3 degree transmissions. The reporting frequency enables the institution to communicate enrollment status changes in a timely manner. We have updated the enrollment reporting timeline for NSC to NSLDS for the first and last week of the month to ensure any updates are being sent in a timely manner.

Corrective Action Plan 2021:

- Continue to do student sample audits: gathering the sample, viewing NSC website, review student's enrollment history, review the NSLDS enrollment history.
- Updated enrollment reporting timeline for NSC to NSLDS during the first week and last week of the month to ensure any updates are being sent in a timely manner.
- We have submitted a Service Request with IT to establish a report that will trigger when a student with any financial aid funds that drops in status. This report will be scheduled to be sent automatically to our office within 24 hours of status change. The student's status will then be reported on a one-off manual request to NSC. This request is in-progress and will be available in January 2022 for the Spring 2022 semester.

Views of Responsible Officials 2022:

We have undertaken significant efforts to improve our enrollment reporting practices since Spring 2021. Since Spring 2021, the University has initiated other programmatic changes to bring to our reporting that are in line with best and promising practices for enrollment reporting. These include:

- Performing sample audits from students who had an enrollment status change.
- Updating processing manual and performing annual review.
- Increased the number of transmission from the National Student Clearinghouse (NSC) to the National Student Loan Data System (NSLDS).

**NSDLS Reporting Issues**

Beginning July 2022, the NSLDS began to modernize their platform and halted any submissions to be submitted.

In preparation for Federal Student Aid (FSA) deployment of their modernized platform, and as part of the standard reporting process, the Clearinghouse received and responded to the scheduled monthly July 2022 NSLDS Roster Distribution on July 5, 2022. The Clearinghouse also submitted enrollment updates to NSLDS on July 15, 2022. Additionally, the Clearinghouse received and responded to the mid-month ad hoc NSLDS rosters on July 18, 2022. July 25, 2022, NSLDS released the information regarding the halting of enrollment rosters until the migration was completed.

On August 31, 2022- FSA released a notification that stated: NSLDS Enrollment Reporting – We continue to make progress with identifying and resolving issues related to enrollment reporting; however, we will not begin disseminating September Enrollment Rosters on Sept. 1 as anticipated. More detailed information can be found here: <https://fsapartners.ed.gov/knowledgecenter/library/electronic-announcements/2022-08-31/nslds-professional-access-documentationenrollment-reporting-and-postscreening-delays-audit-purposes>.

Corrective Action Plan 2022:

**Strengthen Data Auditing**

To remain proactive in the identification and correction of student data errors, it is the job of the Enrollment Data Auditor to perform internal audits on student submission data.

These audits can be performed at any time, but it is advantageous to perform them after the NSLDS data submissions at the end of each semester. Performing audits at that time ensures that the majority of student data will be current. This is addition to the audit we perform before submitting to the NSC by running the enrollment report in audit mode. That report is done monthly.

The student population which will be audited is up to the auditor to determine, but one practice which can prove very beneficial is to build an auditing 'profile.' This profile should consist of problem or unusual cases which the auditor may encounter through simple day to day operations. Such examples include:

- Students whose schedules are backdated
- Students whose program data is unusual

Combine these students with a random sample from the most recent submission file to produce an adequate sample.

Once a group has been selected, perform an audit on the student's enrollment record:

1. Screenshot SGASTDN, SZAREGS, NSC, & NSLDS. The Records Specialist I will gather the data from Banner and NSC and the Associate Registrar will gather data from NSLDS.
2. Compare actual (SGASTDN/SZAREGS) to reported (NSC/NSLDS).
3. Identify any discrepancies in the data as reported, or in the data as it is on record.
4. Update and Correct Banner/NSC/NSLDS as needed.

The Registrar's enrollment reporting team will also receive in-depth training at least once a year to stay abreast of any enrollment reporting updates provided by National Student Clearinghouse or NSLDS. This will include webinars, training, and summits that are offered by NSC.

#### Views of Responsible Officials 2023:

At Texas A&M University Corpus Christi, the Registrar's enrollment reporting team is committed to staying up-to-date with any changes or updates to enrollment reporting procedures. To achieve this, they undergo comprehensive training at least once a year, specifically designed to keep them informed about the latest enrollment reporting updates provided by the National Student Clearinghouse (NSC) or the National Student Loan Data System (NSLDS). The training sessions conducted by NSC are aimed at equipping the enrollment reporting team with the knowledge and skills necessary to navigate any changes or new requirements in enrollment reporting. These sessions may take various forms, such as webinars, training workshops, and summits, which are organized by NSC. By engaging in regular training, webinars, and attending NSC-sponsored events, the Registrar's enrollment reporting team at Texas A&M University Corpus Christi ensures that they are well-informed and equipped to handle any enrollment reporting updates or changes. This commitment to staying abreast of developments in the field helps maintain accurate and efficient reporting processes, contributing to the overall success of the university's enrollment management efforts.

#### Corrective Action Plan 2023:

The role of the Enrollment Data Auditor at Texas A&M University Corpus Christi involves conducting internal audits on student submission data to proactively identify and correct any errors. These audits can be conducted at any time, but it is particularly advantageous to perform after the National Student Loan Data System (NSLDS) data submissions at the end of each semester. The timing ensures that the majority of student data will be up-to-date. In addition to the end-of-semester audits, the Registrar's office also performs an audit before submitting data to the National Student Clearinghouse (NSC) on a monthly basis. This audit is conducted by running the enrollment report in audit mode, allowing for thorough verification of the data.

The specific student population to be audited is determined by the Records Specialist, taking into account their expertise and knowledge of potential problem areas. To streamline the auditing process, it can be beneficial for the auditor to create an auditing "profile." This profile consists of identified problems or unusual cases that the auditor may encounter during their day-to-day operations.

By maintaining an auditing profile, the Enrollment Data Auditor can focus on specific areas of concern or known issues. This proactive approach allows them to effectively identify and address any data errors or inconsistencies in student submissions. It helps streamline the auditing process and ensures that potential problem cases are given the necessary attention.

Overall, the Enrollment Data Auditor plays a crucial role in ensuring the accuracy and integrity of student data. By conducting regular internal audits and utilizing an auditing profile, they contribute to the university's commitment to data quality and provide valuable support for effective enrollment management.

#### Enrollment Reporting Compliance Plan

Objective: Ensure compliance with state and federal enrollment reporting procedures for Texas A&M University Corpus Christi by effectively managing data submissions to the National Student Clearinghouse (NSC) and National Student Loan Data System (NSLDS).

1. Establish a Compliance Team:
  - a. Registrar Enrollment Team is responsible for overseeing enrollment reporting compliance.
2. Review State and Federal Requirements:
  - a. Regularly monitor and review state and federal enrollment reporting requirements.
  - b. Keep abreast of updates and changes from relevant authorities.
3. Training and Professional Development:
  - a. Conduct regular training sessions for the enrollment reporting team to ensure they are well-versed in the latest reporting procedures.
  - b. Provide specialized training on NSC and NSLDS reporting requirements.
  - c. Encourage team members to attend relevant workshops and conferences organized by NSC or other regulatory bodies.
4. Documentation and Policies:
  - a. Develop comprehensive documentation outlining enrollment reporting procedures.
  - b. Clearly define roles and responsibilities within the enrollment reporting team.
  - c. Establish written policies and procedures for data accuracy and security.
5. Data Validation and Audits:
  - a. Implement regular internal audits to validate the accuracy of enrollment data.
  - b. Schedule audits at strategic times, such as after NSLDS data submissions at the end of each semester.
  - c. Conduct monthly audits before submitting data to NSC.
6. Create Auditing Profiles:
  - a. Work with the Records Specialist to create auditing profiles identifying potential problem areas or unusual cases.
  - b. Customize auditing profiles based on the team's experience and known issues.
7. Technology and Systems Integration:
  - a. Ensure that the university's information systems are aligned with NSC and NSLDS reporting requirements.
  - b. Regularly update and test software to prevent technical issues during data submissions.
8. Communication with NSC and NSLDS:
  - a. Establish a communication protocol with NSC and NSLDS to receive timely updates on reporting procedures.
  - b. Associate Registrar to address any inquiries or clarifications needed from NSC or NSLDS.
9. Regular Compliance Reviews:
  - a. Conduct periodic reviews of enrollment reporting processes to identify areas for improvement.
  - b. Document lessons learned and adjust procedures accordingly.
10. Documentation Retention:
  - a. Establish a system for retaining documentation related to enrollment reporting for the required period.
  - b. Comply with state and federal guidelines regarding record retention.
11. Continuous Improvement:
  - a. Foster a culture of continuous improvement within the enrollment reporting team.
  - b. Encourage feedback from team members to identify opportunities for enhancement.

By implementing and consistently updating this Enrollment Reporting Compliance Plan, Texas A&M University Corpus Christi can ensure the accurate, timely, and compliant reporting of enrollment data to both the National Student Clearinghouse and the National Student Loan Data System. Regular training, auditing, and communication will contribute to the university's commitment to meeting state and federal procedures.

Implementaion Date: Fall 2023

Responsible Persons: Melissa Chapa, University Registrar  
Christie Roberts, Associate Registrar



<b>Texas Southern University</b>
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**2020-113**

**Eligibility**

**Activities Allowed or Unallowed**

**Cash Management**

**Reporting**

**Special Tests and Provisions – Verification**

**Special Tests and Provisions – Disbursements To or On Behalf of Students**

**Special Tests and Provisions – Borrower Data Transmission and Reconciliation (Direct Loan)**

**Special Tests and Provisions – General Program Eligibility**

**Special Tests and Provisions – Distance Education Program**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194145; CFDA 84.033, Federal Work-Study Program, P033A194145; CFDA 84.063, Federal Pell Grant Program, P063P192327; CFDA 84.268, Federal Direct Student Loans, P268K202327; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202327</b>
<b>Statistically valid sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of finding:</b>	<b>Significant Deficiency and Non-Compliance</b>
<b>Questioned Costs:</b>	<b>\$0</b>
<b>Repeat finding:</b>	<b>2017-119, 2017-120 (General Controls), 2016-109, 2016-110 (General Controls), 2016-111 (General Controls), 2016-112 (General Controls), and 2016-114 (General Controls)</b>
<b>Initial Year Written:</b>	<b>2016</b>
<b>Status:</b>	<b>Partially Implemented</b>

**Cost of Attendance**

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student’s cost of attendance (COA) minus their expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the “tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study.” An institution may also include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Subchapter IV, Section 1087ll).

For Title IV programs, the EFC is the amount a student and his/her family are expected to pay for educational expenses, and it is computed by the federal central processor and included on the student’s Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student’s financial aid exceeds his/her need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student’s financial need (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, Code of Federal Regulations (CFR), Sections 668.2, 673.5, and 685.301).

Texas Southern University (University) uses algorithmic budgeting to build COA budgets for each term based on a student’s classification (undergraduate or graduate); residency (in-state or out-of-state); living status (on-campus, off-campus, or living with parents); and enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time). Budgeting rules within the University’s student information system are established to assign various budget components based on the factors noted above.

**For 8 (13 percent) of 62 students tested, the University incorrectly calculated the COA.** Specifically, those students should have been assigned a books and supplies budget component for graduate and pharmacy students; however, because of an issue in the configuration of the University's automated budgeting rules, the books and supplies budget component for undergraduate students was incorrectly assigned to those students' COAs. The overall COA was understated for those students, which could inappropriately reduce the amount of financial assistance available to the student. After auditors brought that error to the University's attention, it corrected those students' COAs and the budgeting rules. Incorrectly calculating COA budgets increases the risk of overawarding or underawarding financial assistance to students.

#### Other Compliance Requirements

Although the general control weaknesses described below apply to activities allowed or unallowed, cash management, reporting, special tests and provisions—verification, special tests and provisions—disbursements to or on behalf of students, special tests and provisions—borrower data transmission and reconciliation (direct loan), special tests and provisions—general program eligibility, and special tests and provisions—distance education program, auditors identified no compliance issues regarding those compliance requirements.

#### General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not appropriately restrict access to its student information system.** Specifically, the University did not always ensure that access to modify key processes in the student information system was limited to only users who needed access based on their job responsibilities.

The University had a process to review user access to its systems; however, it did not always implement changes based on the results of that review. Allowing users inappropriate or excessive access to systems increases the risk of inappropriate changes to those systems.

#### Corrective Action:

This finding was reissued as current year reference number 2023-115 (General Controls) and 2023-116 (Eligibility).

**2020-114**

**Special Tests and Provisions - Return of Title IV Funds**

**Federal Program Title:** Student Financial Assistance Cluster  
**Federal Agency:** U.S. Department of Education  
**Award year:** July 1, 2019, to June 30, 2020  
**Award numbers:** CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194145; CFDA 84.063, Federal Pell Grant Program, P063P192327; CFDA 84.268, Federal Direct Student Loans, P268K202327; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202327

**Statistically valid sample:** No and not intended to be a statistically valid sample  
**Type of finding:** Significant Deficiency and Non-Compliance  
**Questioned Costs:** \$0  
**Repeat finding:** No  
**Initial Year Written:** 2020  
**Status:** Partially Implemented

**General Controls**

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not appropriately restrict access to its student information system.** Specifically, the University did not always ensure that access to modify key processes in the student information system was limited to only users who needed access based on their job responsibilities.

The University had a process to review user access to its systems; however, it did not always implement changes based on the results of that review. Allowing users inappropriate or excessive access to systems increases the risk of inappropriate changes to those systems.

**Corrective Action:**

This finding was reissued as current year reference number 2023-115 (General Controls).

**2020-115**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.063, Federal Pell Grant Program, P063P192327; and CFDA 84.268, Federal Direct Student Loans, P268K202327</b>
<b>Statistically valid sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of finding:</b>	<b>Significant Deficiency and Non-Compliance</b>
<b>Questioned Costs:</b>	<b>\$0</b>
<b>Repeat finding:</b>	<b>2017-121 (General Controls) and 2016-113 (General Controls)</b>
<b>Initial Year Written:</b>	<b>2016</b>
<b>Status:</b>	<b>Partially Implemented</b>

Enrollment Reporting

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis, (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended, or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment-level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

Texas Southern University (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University's behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University's responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

**For 23 (38 percent) of 60 students tested, the University did not report enrollment status changes or did not accurately report enrollment status changes to NSLDS.** Specifically:

- For 11 students, the University did not report a graduated status.
- For 10 students, the University incorrectly reported the enrollment level status change. The enrollment level for those students should have been reported as three-quarter-time, but it was incorrectly reported as half-time. For 2 of those 10 students, the University also reported an incorrect enrollment status effective date.
- For 1 student, the University did not report the enrollment level status.

- For 1 student, the University incorrectly reported the program-level enrollment status effective date for the student's withdrawal. The effective date was incorrectly reported as the first day of the academic term, instead of the date the student withdrew from the term.

**In addition, for 10 (17 percent) of 60 students tested who received a Direct Loan and ceased to be enrolled on at least a half-time basis or changed their permanent address, the students' enrollment status was not reported to NSLDS in a timely manner.** The University asserted that it reported those statuses to NSC in a timely manner; however, NSLDS received those statuses between 83 and 246 days after the effective date of the change.

The errors discussed above occurred because the University (1) has not developed sufficiently detailed policies and procedures to assist staff when performing enrollment reporting processes, (2) has not configured its student information system to accurately report student enrollment information to NSLDS, and (3) does not have a process to monitor student enrollment and program information reported to NSC and NSLDS. Not reporting student status changes or not reporting status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

#### General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not appropriately restrict access to its student information system.** Specifically, the University did not always ensure that access to modify key processes in the student information system was limited to only users who needed access based on their job responsibilities.

The University had a process to review user access to its systems; however, it did not always implement changes based on the results of that review. Allowing users inappropriate or excessive access to systems increases the risk of inappropriate changes to those systems.

#### Corrective Action:

This finding was reissued as current year reference number 2023-115 (General Controls) and 2023-119 (Special Tests and Provisions - Enrollment Reporting).

Texas Tech University
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**2020-117**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.063, Federal Pell Grant Program, P063P192328; and CFDA 84.268, Federal Direct Student Loans, P268K202328</b>
<b>Statistically valid sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of finding:</b>	<b>Significant Deficiency and Non-Compliance</b>
<b>Questioned Costs:</b>	<b>\$0</b>
<b>Repeat finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2020</b>
<b>Status:</b>	<b>Partially Implemented</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Sections 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2), and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, program begin date (which is the date the student first began attending the program being reported), and other data about the program (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

Texas Tech University (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University’s behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University’s responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

**For 22 (37 percent) of 60 students tested, the University did not report enrollment level changes or did not accurately report campus-level or program-level data elements to NSLDS.** Specifically:

- For 19 students, the University did not report the student’s change in enrollment status at the campus-level or the program-level, as required. Those students dropped a course or courses after the University’s census date for that term. Those errors occurred because the University configured its student information system based on its grading methodology for state reporting purposes, and as a result, the system is not configured to report changes for students who drop courses after the census date of a term.

- For 1 student, the University incorrectly reported the student's enrollment status as less-than-half-time, although the student was not enrolled for that term. The University asserted that when NSC updated the enrollment roster, it incorrectly reported that student's status.
- For 1 student, the student's program begin date was reported incorrectly. The student began his/her program in the Spring 2020 term; however, the University reported the first day of the Fall 2019 term as the student's program begin date.
- For 1 student, the CIP code for the student's program was reported incorrectly. The student graduated from an electrical engineering program; however, the University reported the student's program as pre-engineering, which is a generic CIP code used for students who are taking pre-requisites to be admitted into an engineering program.

**For 2 (6 percent) of 35 students tested who received a Direct Loan and ceased to be enrolled on at least a half-time basis or changed their permanent address, the students' graduated status was not reported to NSLDS in a timely manner.** Both students graduated in December 2019; however, the University did not report the students' graduated status until July 2020. The University asserted that it had issues when submitting its degree verification files to NSC that caused the delay in reporting.

Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayments schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

Corrective Action:

This finding was reissued as current year reference number 2023-126.

Texas Tech University Health Sciences Center

2016-122

**Special Tests and Provisions – Enrollment Reporting**

**Federal Program Title:** Student Financial Assistance Cluster  
**Federal Agency:** U.S. Department of Education  
**Award year:** July 1, 2015, to June 30, 2016  
**Award numbers:** CFDA 84.038, Federal Perkins Loan – Federal Capital Contributions, Award Number Not Applicable; CFDA 84.063, Federal Pell Grant Program, P063P153367; and CFDA 84.268, Federal Direct Student Loans, P268K163367  
**Statistically valid sample:** No  
**Type of finding:** Significant Deficiency and Non-Compliance  
**Questioned Costs:** \$0  
**Repeat finding:** No  
**Initial Year Written:** 2016  
**Status:** Partially Implemented

Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Perkins Loan, Federal Family Education Loan (FFEL), Direct Subsidized, Direct Unsubsidized, or Direct PLUS Loan has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Sections 674.19(f), 685.309(b), and 682.610(c)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2), and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to use the date of a student’s withdrawal for purposes of reporting enrollment status changes to the Secretary of the U.S. Department of Education and determining when a refund or return of Title IV funds must be paid (Title 34, CFR, Section 685.305(c)). In addition, the *National Student Loan Data System (NSLDS) Enrollment Reporting Guide* states that, in the absence of a formal withdrawal, the last recorded date of attendance should be reported as the status change date. For three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, Appendix C).

The Texas Tech University Health Sciences Center (Health Sciences Center) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the Health Sciences Center reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the Health Sciences Center’s behalf and communicates status changes to NSLDS, as applicable. Although the Health Sciences Center uses the services of NSC, it is still ultimately the Health Sciences Center’s responsibility to submit timely, accurate, and complete responses to roster files and to maintain proper documentation (*NSLDS Enrollment Reporting Guide*, Chapter 3).

**The Health Sciences Center did not report student status changes or effective dates to NSLDS accurately.**

For 37 (62 percent) of 60 students tested with a status change, the Health Sciences Center reported inaccurate status changes or reported a status change when there was none. Specifically:

- For 30 of those students, the Health Sciences Center reported those students’ status changes inaccurately or reported a status change when the student did not have a status change. Those errors occurred because the Health Sciences Center inaccurately established the minimum number of credit hours required for different enrollment levels in its student financial assistance system, Banner. As a result, its submissions to NSLDS included inaccurate information.



- For 7 of those students, the Health Sciences Center did not report the withdrawn status and effective date accurately. Those errors occurred because the Health Sciences Center did not process those withdrawals in Banner and, as a result, it did not include those withdrawals in its reporting process or its last submission date occurred prior to the withdrawal. In addition, for two of those students, the Health Sciences Center also reported an inaccurate status change for a term that differed from the term in which the student withdrew.

**The Health Sciences Center did not report status changes to NSLDS in a timely manner.** For 16 (27 percent) of 60 students tested who had a status change, the Health Sciences Center did not report status changes to NSLDS in a timely manner. Specifically:

- For 6 of those students, the Health Sciences Center reported those students' status changes between 66 and 267 days after the status change occurred.
- For 10 of those students, the Health Sciences Center did not report those students' status changes to NSLDS.

For 8 of those students, the errors discussed above resulted in the Health Sciences Center not reporting status changes in a timely manner. For the remaining 8 students, the Health Sciences Center asserted that it reported those status changes in a timely manner to NSC; however, NSC did not report those status changes to NSLDS or did not report those status changes to NSLDS within the required time frame.

Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and the federal government's payment of interest subsidies.

Corrective Action:

This finding was reissued as current year reference number 2023-128.

Texas Woman's University
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**2020-123**

**Special Tests and Provisions – Return of Title IV Funds**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194153; CFDA 84.033, Federal Work-Study Program, P033A194153; CFDA 84.063, Federal Pell Grant Program, P063P192330; CFDA 84.268, Federal Direct Student Loans, P268K202330; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202330</b>
<b>Statistically valid sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of finding:</b>	<b>Significant Deficiency and Non-Compliance</b>
<b>Questioned Costs:</b>	<b>\$0</b>
<b>Repeat finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2020</b>
<b>Status:</b>	<b>Partially Implemented</b>

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on his/her behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)). If the total amount of calculated Title IV grant or loan assistance, or both, that a student earned is greater than the total amount of Title IV grant or loan assistance, or both, that was disbursed to the student, as of the date of the institution's determination that the student withdrew, the difference between those amounts must be treated as a post-withdrawal disbursement in accordance with Title 34, Section 668.164(j) (Title 34, CFR, Section 668.22(a)(5)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on his/her behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on his/her behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)). The institution must return the lesser of the total amount of unearned Title IV assistance calculated above or an amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of Title IV grant or loan assistance not earned by the student. For purposes of this calculation, "institutional charges" are tuition, fees, room and board (if the student contracts with the institution for the room and board), and other educationally related expenses assessed by the institution (Title 34, CFR, Section 668.22(g)). The institutional charges used in the calculation are usually the charges that were initially assessed to the student for the entire payment period or period of enrollment, as applicable. Initial charges may be adjusted only by those changes the institution made prior to the student's withdrawal (for example, for a change in enrollment status unrelated to the withdrawal) (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 5, Chapter 1, page 5-18).

The total number of calendar days in a payment period or period of enrollment includes all days within the payment period or period of enrollment that the student was scheduled to complete, excluding scheduled breaks of at least five consecutive days. Scheduled breaks of at least five consecutive days are also excluded from the number of calendar days the student completed in that period (Title 34, CFR, Section 668.22(f)(2)(i)).

A "crossover payment period" is a payment period that falls into two award years (in that it begins before July 1 and ends on or after July 1). For Federal Pell Grant purposes, an institution must consider a crossover payment period to occur entirely within one award year and calculate the student's Pell award and disburse Pell funds from the award year the institution selected for inclusion of that crossover period. If the student has a valid Institutional Student Information Record (ISIR) for both award years, an institution may make a payment for a crossover payment period out of either award year. The institution must assign the crossover payment period to the award year that will be most beneficial to the student based on the student's remaining eligibility (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 3, Chapter 3, page 3-75 and Title 34, CFR, Section 690.64).

A program is offered in modules if a course or courses in the program do not span the entire length of the payment period or period of enrollment (Title 34, CFR, Section 668.22(l)(6)). For all programs offered in modules, a student is considered to have withdrawn for Title IV purposes if the student ceases attendance in all courses at any point prior to completing the payment period or period of enrollment, unless the institution obtains written confirmation from the student at the time of the withdrawal that he or she will attend a module that begins later in the same payment period or period of enrollment (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 5, Chapter 2, page 5-66).

**Texas Woman's University (University) made errors in Title IV return calculations for 16 (27 percent) of 60 students tested.** Specifically:

- For 6 students, the University incorrectly cancelled the students' Federal Pell Grant awards because the students withdrew from the Summer 2019 term prior to July 1, 2019. The University asserted that due to a limitation in its student information system, students could not receive 2019-2020 Federal Pell Grant funds during the Summer 2019 term if the student withdraws prior to July 1. Therefore, the University implemented an improper policy to cancel Pell awards for students who withdrew prior to July 1. As a result, those students were under-awarded a total of \$1,991 in Federal Pell Grant funds.
- For 4 students, the University inappropriately made adjustments to the students' aid prior to performing the return calculation or incorrectly included a negative adjustment in the students' return calculation. As a result, those students were underawarded a total of \$1,529 in Federal Pell Grant funds.
- For 3 students, the University did not consider the total number of days enrolled for the payment period. The University incorrectly performed return calculations for those students based only on the specific module from which the students withdrew and did not consider the students' enrollment in the overall Fall 2019 payment period. As a result, the University did not accurately determine the amount of Title IV aid to return. After auditors brought the errors to the University's attention, it recalculated those students' return amounts. For two of those students, the University returned more Title IV funds than required. For one student, the University returned less Federal Direct Student Loan funds than it should have returned. After auditors brought that error to the University's attention, it returned those funds to the U.S. Department of Education; therefore, there were no questioned costs.
- For 3 students, the University used in the return calculation an incorrect (1) percentage of the payment period completed, (2) amount of institutional charges, or (3) withdrawal date. Two of those errors resulted in the University returning less Title IV funds than required. After auditors brought those two errors to the University's attention, it returned those funds to the U.S. Department of Education; therefore, there were no questioned costs. One of those errors resulted in the University returning more Title IV funds than required; therefore, there were no questioned costs for that student.

Corrective Action:

Corrective action was taken.

**In addition, for 2 (3 percent) of 60 students tested, the University did not perform the required Title IV return calculation.** Specifically:

- For 1 student, the University did not perform a return calculation because it incorrectly determined the student was not eligible to receive Federal Pell Grant funds because the student withdrew from the Summer 2019 term prior to July 1, 2019, as discussed above.
- For 1 student, the University incorrectly disbursed Federal Pell Grant funds for a term in which the student withdrew. Because the student had not received Title IV assistance at the time of withdrawal, the University did not perform a return calculation. Due to a system error, the University inadvertently made a post-withdrawal disbursement to the student for that term, rather than completing a return calculation to determine whether the student was eligible for a post-withdrawal disbursement. The University later identified this issue and canceled the Federal Pell Grant disbursement for that term; however, it did not perform a return calculation to determine the amount of Title IV assistance the student earned.

Those errors occurred because of issues with the configuration of the University's student information system and manual errors the University made in performing the return calculations. In addition, the University did not have an effective monitoring process to identify those errors. Having a process that does not consistently calculate and return the correct amount of Title IV funds increases the risk that the University could return less Title IV funds than it is required to return.

Recommendations:

The University should:

- Develop and implement a process to disburse Federal Pell Grant funds to eligible students who withdraw from a crossover payment period before July 1.
- Strengthen its controls to ensure that it accurately calculates returns of Title IV funds when required, including review of the variables it uses in those calculations.
- Strengthen its monitoring controls to ensure that it detects and corrects errors in return of Title IV calculations.

Views of Responsible Officials 2020:

TWU acknowledges and agrees with the findings and recommendations. We will develop and implement a process to disburse Federal Pell Grant funds to eligible students who withdraw from a crossover payment period. We will strengthen our controls to ensure returns of Title IV funds are calculated correctly. We will strengthen our monitoring controls to detect and correct errors.

Corrective Action Plan 2020:

The Office of Student Financial Aid has developed and implemented a process to disburse Federal Pell Grant funds to eligible students who withdraw from a crossover payment period before July 1. The Office of Student Financial Aid will review and update procedures to ensure that returns of Title IV funds are accurately calculated in regards to modules within a term. The Office of Student Financial Aid management will work with the Registrar's Office to ensure that all withdrawals are properly documented to ensure that federal aid, for a student who has withdrawn, is accurately calculated, adjusted and returned to the Title IV programs appropriately. The Office of Student Financial Aid will complete the return of Title IV funds calculation and adjustments once a week to capture withdrawals that have occurred for the week. The Office of Student Financial Aid will ensure a second level review is completed so that the University is in compliance with the requirements. To mitigate possible errors and review our process and procedures, the Office of Student Financial Aid's management will conduct a quality control review with the assistance from an accounting firm.

Views of Responsible Officials 2021:

TWU acknowledges and agrees with the findings and recommendations. We have developed and implemented a process to disburse Federal Pell Grant funds to eligible students who withdraw from a crossover payment period. We have strengthened our controls to ensure returns of Title IV funds are calculated correctly. We have strengthened our monitoring controls to detect and correct errors.

Corrective Action Plan 2021:

The Office of Student Financial Aid has developed and implemented a process to disburse Federal Pell Grant funds to eligible students who withdraw from a crossover payment period before July 1. The Office of Student Financial Aid has updated policies and procedures to ensure that returns of Title IV funds are accurately calculated in regards to modules within a term. The Office of Student Financial Aid management continues to work with the Registrar's Office to ensure that all withdrawals are properly documented to ensure that federal aid, for a student who has withdrawn, is accurately calculated, adjusted and returned to the Title IV programs appropriately. The Office of Student Financial Aid processes return of Title IV funds calculation and adjustments weekly. A second level review of a random selection of withdrawals is completed to maintain compliance with the requirements. TWU has contracted with Deloitte to conduct an audit on the Return to Title IV funds findings and recommendations.

Views of Responsible Officials 2022:

TWU acknowledged and agreed with the findings and recommendations. We developed and implemented a process to disburse Federal Pell Grant funds to eligible students who withdraw from a crossover payment period. We strengthened our controls to ensure returns of Title IV funds are calculated correctly. We strengthened our monitoring controls to detect and correct errors.

Corrective Action Plan 2022:

The Office of Student Financial Aid developed and implemented a process to disburse Federal Pell Grant funds to eligible students who withdraw from a crossover payment period before July 1. Policies and procedures were updated to ensure that returns of Title IV funds are accurately calculated in regards to modules within a term. Management continues to work with the Registrar's Office to ensure that all withdrawals are properly documented to ensure that federal aid, for a student who has withdrawn, is accurately calculated, adjusted and returned to the appropriate Title IV programs. Return of Title IV funds calculation and adjustments are processed weekly. A second level review of a random selection of withdrawals is completed to maintain compliance with the requirements.

Views of Responsible Officials 2023:

TWU acknowledges and agrees with the findings and recommendations. We will review and update our Return of Title IV procedures in regard to programs offered in modules.

Corrective Action Plan 2023:

The Office of Student Financial Aid will review and update our Return of Title IV procedures in regard to programs offered in modules. The Assistant Director and Counselor II who process Return of Title IV funds will review training materials and update procedures in regard to withdrawals in programs offered in modules.

Implementation Date: February 2024

Responsible Persons: Lacey Thompson and Jessica Hogan

**2020-124**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.063, Federal Pell Grant Program, P063P192330; and CFDA 84.268, Federal Direct Student Loans, P268K202330</b>
<b>Statistically valid sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of finding:</b>	<b>Significant Deficiency and Non-Compliance</b>
<b>Questioned Costs:</b>	<b>\$0</b>
<b>Repeat finding:</b>	<b>2017-129 and 2016-126</b>
<b>Initial Year Written:</b>	<b>2016</b>
<b>Status:</b>	<b>Implemented</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment-level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student first began attending the program being reported. (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

Texas Woman's University (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University's behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University's responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

**For 10 (17 percent) of 60 students tested, the University did not report enrollment status changes or did not accurately report campus-level or program-level data elements to NSLDS.** Specifically:

- For 4 students, the University incorrectly reported different enrollment effective dates at the program- and campus-levels for the same enrollment status.
- For 3 students, the University incorrectly reported the program begin date for the CIP code at the program-level. The University reported the date of administrative changes to the student's majors, instead of the first day of the term in which the students actually began attendance in the programs.

- For 2 students, the University did not report a graduated status at the campus-level. However, the graduated status for both students was correctly reported at the program-level.
- For 1 student, the University incorrectly reported the program begin date and program enrollment effective date as the first day of the Fall 2019 term; however, the student did not begin attendance until the Spring 2020 term.

The errors discussed above occurred because the University does not have a documented process to monitor student enrollment and program information reported to NSLDS. Not reporting student status changes accurately could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

Corrective Action:

Corrective action was taken.

The University of Texas at Arlington

2020-142

**Special Tests and Provisions – Return of Title IV Funds**  
**Activities Allowed or Unallowed**  
**Cash Management**  
**Eligibility**  
**Reporting**  
**Special Tests and Provisions – Verification**  
**Special Tests and Provisions – Disbursements To or On Behalf of Students**  
**Special Tests and Provisions – Borrower Data Transmission and Reconciliation (Direct Loan)**  
**Special Tests and Provisions – General Program Eligibility**  
**Special Tests and Provisions – Distance Education Program**

**Federal Program Title:** Student Financial Assistance Cluster  
**Federal Agency:** U.S. Department of Education  
**Award year:** July 1, 2019, to June 30, 2020  
**Award numbers:** CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194172; CFDA 84.063, Federal Pell Grant Program, P063P192335; CFDA 84.268, Federal Direct Student Loans, P268K202335; CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T202335; and CFDA 84.033, Federal Work-Study Program, P033A194172  
**Statistically valid sample:** No and not intended to be a statistically valid sample  
**Type of finding:** Significant Deficiency and Non-Compliance  
**Questioned Costs:** \$0  
**Repeat finding:** No  
**Initial Year Written:** 2020  
**Status:** Partially Implemented

Other Compliance Requirements and Award Number

Although the general control weaknesses described below apply to activities allowed or unallowed; cash management; eligibility; reporting, special tests and provisions–verification, special tests and provisions–disbursements to or on behalf of students, special tests and provisions–borrower data transmission and reconciliation (direct loan), special tests and provisions–general program eligibility, and special tests and provisions–distance education program, auditors identified no compliance issues regarding those compliance requirements. The general control weaknesses described below also apply to CFDA 84.033, Federal Work-Study Program, award number P033A194172.

General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not appropriately restrict user access to its student information system.** Specifically, an excessive number of users outside of the student financial assistance office had access to modify key processes in the student information system. In addition, the University could not always provide evidence that administrative access to system accounts was limited only to users who needed access. Allowing users inappropriate or excessive access to systems increases the risk of inappropriate changes to systems.

Corrective Action:

This finding was reissued as current year reference number 2023-129 (General Controls).



**2020-143**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.063, Federal Pell Grant Program, P063P192335; and CFDA 84.268, Federal Direct Student Loans, P268K202335</b>
<b>Statistically valid sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of finding:</b>	<b>Significant Deficiency and Non-Compliance</b>
<b>Questioned Costs:</b>	<b>\$0</b>
<b>Repeat finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2020</b>
<b>Status:</b>	<b>Partially Implemented</b>

Enrollment Reporting

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student first began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

The University of Texas at Arlington (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University's behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University's responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

**For 46 (77 percent) of 60 students tested, the University did not accurately report program-level data elements to NSLDS.** Specifically:

- For 30 students, the program begin date was reported incorrectly. The University reported a date other than the first day of the term in which the student actually began attendance in the program. For example, the University reported dates related to administrative actions such as the date that students declared their majors or changed their academic plan within the same CIP code. Those errors were caused by issues related to the configuration of the enrollment reporting processes in the University's student information system.

- For 6 students, the enrollment effective date was reported correctly to NSLDS at the campus-level; however, a different enrollment effective date was incorrectly reported at the program-level for the same enrollment status. The effective date reported at the program-level should be the same date reported at the campus-level because those dates reflect the same enrollment status change. As noted above, the errors were caused by issues related to the configuration of the enrollment reporting processes in the University's student information system.
- For 9 students, both the program begin date and the program-level enrollment status effective date were reported incorrectly because of the issues related to the University's student information system discussed above.
- For 1 student, the program enrollment status was reported incorrectly. That student was enrolled full-time in a graduate nursing program for the Spring 2020 academic term and that status was reported correctly at the campus-level; however, the enrollment status was incorrectly reported as half-time at the program-level. The University asserted that it manually reported the enrollment status for students enrolled in the graduate nursing program during the 2019-2020 award year and it did not have a process to reconcile differences in campus- and program-level information. In addition, both the program begin date and the program-level enrollment status effective date were reported incorrectly for this student, because of the issues related to the University's student information system discussed above.

Not reporting student enrollment and program information accurately could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

#### General Controls

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, CFR, Section 200.303).

**The University did not appropriately restrict user access to its student information system.** Specifically, an excessive number of users outside of the student financial assistance office had access to modify key processes in the student information system. In addition, the University could not always provide evidence that administrative access to system accounts was limited only to users who needed access. Allowing users inappropriate or excessive access to systems increases the risk of inappropriate changes to systems.

#### Corrective Action:

This finding was reissued as current year reference number 2023-129 (General Controls) and 2023-134 (Special Tests and Provisions - Enrollment Reporting).

The University of Texas at Austin

**2021-103**

**Equipment and Real Property Management**

**Federal Program Title:** Research and Development Cluster  
**Federal Agencies:** U.S. Department of Defense, National Science Foundation, U.S. Department of Energy, U.S. Department of Education, U.S. Department of Health and Human Services  
**Award years:** See below  
**Award numbers:** See below  
**Statistically valid sample:** No and not intended to be a statistically valid sample  
**Type of finding:** Significant Deficiency and Non-Compliance  
**Questioned Costs:** \$0  
**Repeat Finding:** 2018-109, 2015-134, 2014-155, 2013-176, 13-161, and 12-170  
**Initial Year Written:** 2012  
**Status:** Partially Implemented

Equipment Property Records

A recipient’s property records for equipment acquired with federal funds must be maintained accurately and include all of the following: a description of the equipment; serial number or other identification number; the source of funding for the equipment, including the federal award identification number; who holds the title; acquisition date and cost of the equipment; the percentage of federal participation in the cost of the equipment; the location, use, and condition of the equipment; and ultimate disposition data, including the date of disposal and sale price (Title 2, Code of Federal Regulations (CFR), Section 200.313(d)(1)).

**The University of Texas at Austin (University) did not maintain accurate and complete property records for 6 (9 percent) of 64 equipment items tested.** Specifically, for each of those items, the property record was inaccurate or did not contain one of the following elements: serial number or other identification number, cost of equipment, item location, or disposition information. The University relies on unit administrators within each University department to provide the required information in the equipment property records. Those errors occurred because the University either (1) did not enter property records accurately and completely into its asset management system or (2) did not always follow its policies and procedures to update property records as needed.

Not maintaining accurate and complete property records increases the risk that equipment may be misused, lost, or stolen.

The following awards were affected by the equipment issues discussed above:

<b>Assistance Listing No.</b>	<b>Assistance Listing Title</b>	<b>Award Number</b>	<b>Award Year</b>
12.000	U.S. Department of Defense	N00014-95-1-0885	June 1, 1995, to May 31, 1998
47.041	Engineering	EEC-1160494	September 1, 2012, to August 31, 2017
47.070	Computer and Information Science and Engineering	ACI-1341711	November 1, 2013, to October 31, 2019

**THE UNIVERSITY OF TEXAS AT AUSTIN**

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<b>Assistance Listing No.</b>	<b>Assistance Listing Title</b>	<b>Award Number</b>	<b>Award Year</b>
47.076	Education and Human Resources	DGE-0549417	July 1, 2006, to October 31, 2012
84.116	Fund for the Improvement of Postsecondary Education	P116Z030032	September 1, 2003, to August 31, 2004
93.867	Vision Research	3R01EY016454-01	May 1, 2005, to April 30, 2025

Recommendation:

The University should strengthen controls to ensure that it maintains accurate and complete property records for all equipment acquired with federal funds.

Views of Responsible Officials 2021:

The University concurs with the findings.

Corrective Action Plan 2021:

The University has implemented significant process enhancements in the areas noted in the findings. Inventory compliance has been emphasized to all departments through one-on-one trainings and frequent communications from inventory services. The Hand Book of Business Policy (HBP) will be revised to include detailed procedures to ensure that the University is in compliance with the requirements.

Views of Responsible Officials 2022:

The University is aware of the areas noted in the findings and has continued to emphasize the importance of inventory compliance to all departments on various occasions. The University is exploring additional tools for effective communication, training and oversight.

Corrective Action Plan 2022:

The University has continued to implement significant process enhancements in the areas noted in the findings. In addition to the regular updates communicated to the departments, we are expanding our communication to include a Microsoft Teams channel to provide more information to all departments. The proposed revisions to the Handbook of Business Policy (HBP) will be used as a tool to start conversations with departments to address areas noted in the findings.

Views of Responsible Officials 2023:

The University concurs with the finding. The Inventory team will continue to stress the importance of inventory compliance with all departments and will review federally owned assets for each department with more scrutiny.

Corrective Action Plan 2023:

The University will continue to make significant process enhancements to correct this finding. The Handbook of Business Procedures (HBP) has been updated to provide more detailed guidance to departments on proper safekeeping of federally owned equipment. Inventory Services has implemented an automatic email notification system that alerts inventory contacts of pending items that need to be tagged for inventory tracking. Inventory Services is also looking to implement a mandatory online inventory training for any PIs or inventory contacts that are dealing with federal inventory.

Implementation Date: August 2024

Responsible Person: Christopher Ochoa, Inventory Manager

Physical Inventory

A recipient must conduct a physical inventory of equipment and reconcile the results with its property records at least once every two years. A control system also must be developed to ensure that adequate safeguards are in place to prevent loss, damage, or theft of equipment. Any loss, damage, or theft of equipment must be investigated (Title 2, CFR, Section 200.313(d)(2) and (3)).

The University's *Handbook of Business Procedures* (Handbook) states that an annual physical inventory will be conducted and that when a unit administrator becomes aware that an item of equipment is missing, a diligent search must be performed until the equipment is found or until it is established that it has been lost or stolen.

**The University conducted a physical inventory of equipment during fiscal year 2021; however, 28 (8 percent) of 332 departments did not complete the physical inventory as required.** Specifically:

- For 25 departments, documentation was provided to explain why the physical inventory was not completed, which was generally attributable to the COVID-19 pandemic.
- For three departments, no documentation was provided to explain why the physical inventory was not completed.

Not requiring all departments to complete an annual inventory increases the risk that equipment purchased with federal funds may be lost, stolen, or improperly disposed.

Corrective Action:

Corrective action was taken.

The University of Texas at San Antonio

2020-155

**Special Tests and Provisions – Disbursements To or On Behalf of Students**

**Federal Program Title:** Student Financial Assistance Cluster  
**Federal Agency:** U.S. Department of Education  
**Award year:** July 1, 2019 to June 30, 2020  
**Award numbers:** CFDA 84.063, Federal Pell Grant Program, P063P193294; CFDA 84.268, Federal Direct Student Loans, P268K203294; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T203294

**Statistically valid sample:** No and not intended to be a statistically valid sample  
**Type of finding:** Significant Deficiency and Non-Compliance  
**Questioned Costs:** \$0  
**Repeat finding:** No  
**Initial Year Written:** 2020  
**Status:** Partially Implemented

If a student transfers from one institution to another institution during the same award year, the institution to which the student transfers must request from the Secretary of the U.S. Department of Education, through the National Student Loan Data System (NSLDS), updated information about that student so that it can make certain eligibility determinations. The institution may not make a disbursement to that student for seven days following its request, unless it (1) receives the information from NSLDS in response to its request or obtains that information directly by accessing NSLDS and (2) the information it receives allows it to make the disbursement (Title 34, CFR, Section 668.19).

**For 2 (67 percent) of 3 transfer students tested, the University disbursed funds without first reviewing the students' financial assistance history from NSLDS.** Both students were admitted to the University for the Spring 2020 term. The University received the application for student financial assistance for those two students in January 2020; however, the University had already performed its transfer monitoring process for the Spring 2020 term in December 2019 and did not perform it again after that date. The University did not overaward student financial assistance as a result of those two errors; however, not reviewing the financial assistance history from NSLDS prior to disbursing funds increases the risk that the University could overaward financial assistance to students.

Recommendation:

The University should strengthen its controls to ensure that it reviews the financial assistance history from NSLDS for all transfer students prior to disbursing funds.

Views of Responsible Officials 2020:

The University acknowledges the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2020:

The University has implemented process enhancements in this area. Our office will implement two separate enhancements for the Transfer Monitoring process. We will have a new selection identifier set up in the Banner system to find all students who require transfer monitoring as well as exclude students who have already had transfer monitoring run. Secondly, we will create a RRAAREQ Report which adds a hold to the RRAAREQ form that allows funds to memo but NOT disburse.

This report will be reviewed daily. When the above Transfer Monitoring process is run with the selection identifier, the NSLDS record returns and updates the RNASL form. These holds will be satisfied manually on RRAAREQ after the federally mandated seven-day Transfer Monitoring hold is expired.

Views of Responsible Officials 2021:

The University acknowledges the finding. The University has fully developed and implemented the corrective actions that have improved the process.

Corrective Action Plan 2021:

The University has implemented process enhancements in this area. Our office has implemented an enhancement for the Transfer Monitoring process. We created new population selections for our Transfer Monitoring selection identifiers which were tested successfully and are now set up in the Banner system. These population selections will find all students who require transfer monitoring as well as exclude students who have already had transfer monitoring run. This process has been fully implemented for Spring Term.

Views of Responsible Officials 2022:

We acknowledge this finding and would like to note that when students are selected during the process of extracting a financial aid history file (FAH), the student's record is added to the RNRTMNT table, and therefore will not be picked up again for 90 days. However, FAH does continuously update RNASLy afterward, but doesn't place a subsequent 7-day hold before federal aid is disbursed. Please note that we had the most recent NSLDS information for the student in question on RNASLy prior to disbursing federal aid for the spring term.

Transfer monitoring is run one month before disbursements at the beginning of each term, run again a week before disbursements, and throughout the term.

Corrective Action Plan 2022:

The University has made the decision not to process FAH files before we run the initial transfer monitoring process for the term. We will continue to utilize the existing corrective action plan as noted below.

The University has implemented process enhancements in this area. Our office has implemented an enhancement for the Transfer Monitoring process. We created new population selections for our Transfer Monitoring selection identifiers which were tested successfully and are now set up in the Banner system. These population selections will find all students who require transfer monitoring as well as exclude students who have already had transfer monitoring run. This process has been fully implemented for Spring Term.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the disbursement finding. Through analysis of the transfer monitor exception identified in the audit, the University will develop and implement corrective actions to further improve the disbursement/transfer monitor processes.

Corrective Action Plan 2023:

The University will implement a plan to automate the transfer monitor program and a second level review will be conducted throughout the year to ensure that the program is run regularly and that the University is in compliance with the transfer monitor requirements.

Implementation Date: June 2024

Responsible Persons: Braulio Contreras, Associate Director Financial Aid & Scholarships  
Marcia Osman, Associate Director Financial Aid & Scholarships

The University of Texas Health Science Center at San Antonio

2021-105

**Equipment and Real Property Management**

**Federal Program Title:** Research and Development Cluster  
**Federal Agency:** U.S. Department of Health and Human Services  
**Award years:** See below  
**Award numbers:** See below  
**Statistically valid sample:** No and not intended to be a statistically valid sample  
**Type of finding:** Significant Deficiency and Non-Compliance  
**Questioned Costs:** \$0  
**Repeat Finding:** No  
**Initial Year Written:** 2021  
**Status:** Partially Implemented

Equipment

A recipient's property records for equipment acquired with federal funds must be maintained accurately and include all of the following: a description of the equipment; serial number or other identification number; the source of funding for the equipment, including the federal award identification number; who holds the title; acquisition date and cost of the equipment; the percentage of federal participation in the cost of the equipment; the location, use, and condition of the equipment; and ultimate disposition data, including the date of disposal and sale price (Title 2, Code of Federal Regulations (CFR), Section 200.313(d)(1)). A control system must be developed to ensure that adequate safeguards are in place to prevent loss, damage, or theft of the equipment. Any loss, damage, or theft must be investigated (Title 2, CFR, Section 200.313(d)(3)).

**The University of Texas Health Science Center at San Antonio (Health Science Center) did not maintain accurate property records for 8 (13 percent) of 62 equipment items tested.** Specifically, for each of those eight equipment items, the property record contained an incorrect location, serial number, or both. Those errors occurred because the Health Science Center did not enter information into its property record accurately or the asset management department was not notified when there were changes to the equipment items, such as relocation.

**In addition, the Health Science Center did not adequately safeguard 2 (3 percent) of 58 equipment items selected for physical inspection.** The property record for each of those items indicated they were in-service; however, the Health Science Center was unable to locate the items when auditors selected them for testing.

Not maintaining accurate property records and not adequately safeguarding equipment increases the risk that equipment may be misused, lost, or stolen.

Recommendations:

The Health Science Center should strengthen controls to ensure that it:

- Maintains accurate property records for all equipment acquired with federal funds.
- Adequately safeguards its equipment to prevent loss or theft of equipment.

Views of Responsible Officials 2021:

UT Health-San Antonio acknowledges and agrees with the finding.



Corrective Action Plan 2021:

UT Health-San Antonio's Property Control group will work with department inventory contacts during the current and subsequent annual inventory processes to ensure asset location identifiers are updated and serial numbers are correct. The University's Property Control group will also communicate with departments by email and virtual annual inventory preparation meetings to reinforce the importance of updating asset location identifiers and reviewing serial numbers, and to notify Property Control when assets are missing or no longer in the department's possession to ensure proper documentation is completed and on file.

Views of Responsible Officials 2022:

UT Health-San Antonio acknowledges and agrees with the finding.

Corrective Action Plan 2022:

UT Health- San Antonio's Property Control group will further continue to emphasize the importance of updating equipment locations. Property Control will continue to work with department inventory contacts to ensure asset record information is kept current with changes throughout the year. The Property Control Office will implement a spot audit asset review process subsequent to the annual inventory for departments with federally funded assets. We continue to commit to improve and strengthen controls over inventory management.

Views of Responsible Officials 2023:

UT Health-San Antonio acknowledges and agrees with the finding.

Corrective Action Plan 2023:

UT Health- San Antonio's Property Control group will continue to emphasize via email and virtual annual inventory sessions the importance of updating equipment location. Property Control will continue to work with department inventory contacts throughout the year to ensure asset record information is maintained and updated. The University's Property Control policies will be reviewed, modified as needed, and reiterated to the departments. The Property Control Office will continue to implement a spot audit asset review process succeeding annual inventory for respective departments with federally funded assets.

Implementation Date: June 2024

Responsible Person: Yvette Martinez, Sr. Director Financial Affairs & Controller

Equipment Disposition

The Health Science Center's *Handbook of Operating Procedures* requires its departments to submit a Property Deletion Request form to the Health Science Center's property control office when disposing of obsolete, unserviceable, worn out, or surplus equipment.

**For 5 (63 percent) of 8 equipment disposals tested, the Health Science Center did not dispose of equipment in accordance with its policy.** Specifically, the Health Science Center did not complete a Property Deletion Request form for those five equipment items. Those items were left in a building that the Health Science Center was planning to sell. Items left in the building were inventoried and auctioned off; however, the Health Science Center could not provide evidence of the auction proceeds for two of the five items tested. Not disposing of equipment in accordance with its policy increases the risk that the Health Science Center could improperly dispose of equipment purchased with federal funds.

**THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT SAN ANTONIO**

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The following awards were affected by the equipment issues discussed above:

<b>Assistance Listing No.</b>	<b>Assistance Listing Title</b>	<b>Award Number</b>	<b>Award Year</b>
93.113	Environmental Health	R01 ES022054	September 1, 2012, to May 31, 2016
93.213	Research and Training in Complementary and Integrative Health	R01 AT004259	January 1, 2008, to May 31, 2014
93.242	Mental Health Research Grants	R01 MH113780	July 1, 2017, to April 30, 2022
93.389	National Center for Research Resources	G20 RR019647	June 1, 2004, to May 31, 2007
93.389	National Center for Research Resources	S10 RR023674	April 1, 2007, to March 31, 2008
93.389	National Center for Research Resources	S10 RR025111	April 6, 2009, to April 5, 2010
93.393	Cancer Cause and Prevention Research	P01 CA81020	May 15, 2000, to May 31, 2004
93.397	Cancer Centers Support Grants	P30 CA54174	December 1, 2003, to July 31, 2009
93.701	Trans-NIH Recovery Act Research Support	P30 MH089868	September 30, 2009, to August 31, 2011
93.837	Cardiovascular Diseases Research	R01 HL63032	August 1, 2000, to July 31, 2004
93.847	Diabetes, Digestive, and Kidney Diseases Extramural Research	R01 DK14744	August 1, 1997, to August 31, 2002
93.855	Allergy and Infectious Diseases Research	R01 AI043279	September 16, 2010, to August 31, 2015
93.859	Biomedical Research and Research Training	R01 GM25177	April 1, 1999, to March 31, 2003
93.866	Ageing Research	R37 AG10486	January 1, 1999, to December 31, 2002
93.866	Ageing Research	R01 AG064078	August 1, 2019, to April 30, 2024

Corrective Action:

Corrective action was taken.

The University of Texas M.D. Anderson Cancer Center

2021-107

**Equipment and Real Property Management**

**Federal Program Title:** Research and Development Cluster  
**Federal Agencies:** U.S. Department of Defense, U.S. Department of Veterans Affairs, U.S. Department of Health and Human Services  
**Award years:** See below  
**Award numbers:** See below  
**Statistically valid sample:** No and not intended to be a statistically valid sample  
**Type of finding:** Significant Deficiency and Non-Compliance  
**Questioned Costs:** \$0  
**Repeat Finding:** 2018-119  
**Initial Year Written:** 2018  
**Status:** Implemented

A recipient's property records for equipment acquired with federal funds must be maintained accurately and include all of the following: a description of the equipment; serial number or other identification number; the source of funding for the equipment, including the federal award identification number; who holds the title; acquisition date and cost of the equipment; the percentage of federal participation in the cost of the equipment; the location, use, and condition of the equipment; and ultimate disposition data, including the date of disposal and sale price (Title 2, Code of Federal Regulations (CFR), Section 200.313(d)(1)). A control system must be developed to ensure that adequate safeguards are in place to prevent loss, damage, or theft of the equipment. Any loss, damage, or theft must be investigated (Title 2, CFR, Section 200.313(d)(3)).

**The University of Texas M.D. Anderson Cancer Center (Cancer Center) did not maintain accurate and complete property records for 22 (36 percent) of 61 equipment items tested. Specifically:**

- For 17 items, the property record contained an incorrect location. The Cancer Center relies on its annual inventory process to verify that the property record accurately reflects the location of equipment items. Due to the COVID-19 pandemic, the Cancer Center did not complete the fiscal year 2020 inventory and was in the process of performing the fiscal year 2021 inventory at the time of the audit. As a result, the property records were not updated to reflect the items' current locations.
- For two items, the property record indicated that the items were in-service; however, those items were no longer in use. After auditors selected those items for testing, the Cancer Center submitted a request for disposal.
- For two items, the property record did not contain the item's serial number or the serial number was recorded incorrectly.
- For one item, the property record did not contain the item's serial number and the location of the item was also incorrect.

**In addition, the Cancer Center was unable to locate 1 (2 percent) of 61 equipment items selected for inspection.** The Cancer Center did not file a missing property report until auditors selected that item for testing.

The errors discussed above occurred because the Cancer Center (1) did not enter information accurately or completely when creating the property records or (2) did not update the property records when changes to the items were made. Not maintaining accurate and complete property records and not adequately safeguarding equipment increases the risk that equipment may be misused, lost, or stolen.

**THE UNIVERSITY OF TEXAS M.D. ANDERSON CANCER CENTER**

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The following awards were affected by the equipment issues discussed above:

<b>Assistance Listing No.</b>	<b>Assistance Listing Title</b>	<b>Award Number</b>	<b>Award Year</b>
12.420	Military Medical Research and Development	W81XWH-04-1-0142 05	December 15, 2003, to July 14, 2011
64.000	U.S. Department of Veterans Affairs	VA74115C0021	September 30, 2015, to September 29, 2018
93.113	Environmental Health	5R01ES015888-04	August 1, 2007, to January 30, 2012
93.306	Comparative Medicine	5U42RR015090-02	September 1, 2000, to August 31, 2005
93.353	21st Century Cures Act - Beau Biden Cancer Moonshot	1U24CA224020-01	September 30, 2017, to August 31, 2020
93.389	Research Infrastructure	5U42RR015090-10	September 10, 2006, to August 31, 2011
93.393	Cancer Cause and Prevention Research	5P01CA034936-18	July 1, 1984, to September 30, 2012
93.394	Cancer Detection and Diagnosis Research	5U24CA126577-05	March 26, 2007, to February 28, 2013
93.395	Cancer Treatment Research	5U10CA010953-45	March 18, 2011, to December 31, 2014
93.395	Cancer Treatment Research	5U01CA080098-06 (the Cancer Center received funds as a pass-through from the American College of Radiology)	January 1, 2006, to December 31, 2011
93.395	Cancer Treatment Research	5U10CA180820-03 (the Cancer Center received funds as a pass-through from the ECOG - ACRIN Medical Research Foundation)	March 1, 2016, to February 28, 2017
93.395	Cancer Treatment Research	5R33CA116127-04	June 25, 2007, to May 31, 2013

THE UNIVERSITY OF TEXAS M.D. ANDERSON CANCER CENTER

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<b>Assistance Listing No.</b>	<b>Assistance Listing Title</b>	<b>Award Number</b>	<b>Award Year</b>
93.395	Cancer Treatment Research	3U10CA021661-32 (the Cancer Center received funds as a pass-through from the American College of Radiology)	February 20, 1979, to December 31, 2012
93.396	Cancer Biology Research	5R01CA154998-03 (the Cancer Center received funds as a pass-through from the University of Minnesota)	August 1, 2011, to May 31, 2016
93.397	Cancer Centers Support Grants	3P30CA016672-42	July 1, 2016, to June 30, 2019
93.701	Trans-NIH Recovery Act Research Support	5RC2AR059010-02	September 29, 2009, to August 31, 2012
93.846	Arthritis, Musculoskeletal and Skin Diseases Research	5P01AR042919-08	April 1, 1997, to May 31, 2005
93.859	Biomedical Research and Research Training	5R01GM124043-03	April 1, 2018, to March 31, 2023
93.887	Health Care and Other Facilities	1C76GH09986-01	June 1, 2008, to September 30, 2013

Corrective Action:

Corrective action was taken.

**2022-101**

**Activities Allowed or Unallowed  
Allowable Costs/Cost Principles  
Reporting**

**Federal Program Title:** Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution, Cross-cutting  
**Federal Agency:** U.S. Department of Health and Human Services  
**Award Year:** July 1, 2020 to December 31, 2020, Cross-cutting  
**Award number:** Unavailable, Cross-cutting  
**Assistance Listing Number:** 93.498, Cross-cutting  
**Pass-Through Agency:** N/A  
**Pass-Through Number:** N/A  
**Statistically valid sample:** No and not intended to be a statistically valid sample  
**Type of finding:** Significant Deficiency  
**Questioned Costs:** None  
**Repeat Finding:** 2022  
**Status:** Implemented

**General Controls**

Institutions must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, Code of Federal Regulations (CFR), Section 200.303(a)).

**The University of Texas M.D. Anderson Cancer Center (Cancer Center) did not appropriately restrict user access to certain information resources that it uses to manage federal awards.** Specifically, the Cancer Center did not always promptly remove user accounts when an employee transferred to a new position or otherwise did not require access. The Cancer Center also did not consistently ensure that administrative access was limited to appropriate account types. The Cancer Center has policies in place to periodically review and modify user access to information resources, including upon an employee's role change. However, the Cancer Center did not conduct effective user access reviews for all system levels to verify that access was appropriately restricted. After auditors brought these issues to the Cancer Center's attention, it removed the inappropriate access. Allowing users inappropriate access to information resources increases the risk of unauthorized changes to those systems.

**In addition, the Cancer Center did not ensure that user access settings for all administrative accounts complied with policy requirements.** The Cancer Center's policies require certain settings to help restrict access for administrative accounts. However, auditors identified certain accounts that did not meet those requirements. Not ensuring that all settings meet minimum requirements increases the risk of data loss or tampering.

**Corrective Action:**

Corrective action was taken.

The University of Texas Medical Branch at Galveston

**2021-108**

**Equipment and Real Property Management**

**Federal Program Title:** Research and Development Cluster  
**Federal Agency:** U.S. Department of Health and Human Services  
**Award years:** See below  
**Award numbers:** See below  
**Statistically valid sample:** No and not intended to be a statistically valid sample  
**Type of finding:** Significant Deficiency and Non-Compliance  
**Questioned Costs:** \$0  
**Repeat Finding:** 2018-123  
**Initial Year Written:** 2018  
**Status:** Implemented

A recipient’s property records for equipment acquired with federal funds must be maintained accurately and include all of the following: a description of the equipment; serial number or other identification number; the source of funding for the equipment, including the federal award identification number; who holds the title; acquisition date and cost of the equipment; the percentage of federal participation in the cost of the equipment; the location, use, and condition of the equipment; and ultimate disposition data, including the date of disposal and sale price (Title 2, Code of Federal Regulations (CFR), Section 200.313(d)(1)). A control system must be developed to ensure that adequate safeguards are in place to prevent loss, damage, or theft of the equipment. Any loss, damage, or theft must be investigated (Title 2, CFR, Section 200.313(d)(3)).

**The University of Texas Medical Branch at Galveston (Medical Branch) did not maintain accurate and complete property records for 2 (3 percent) of 60 equipment items tested.** Specifically, the property record for each item either did not contain the item’s serial number or the serial number was incorrect. Those errors occurred because the Medical Branch did not enter property records accurately and completely into its asset management system.

**In addition, the Medical Branch did not adequately safeguard 4 (7 percent) of 60 equipment items selected for physical inspection.** Specifically:

- For three items, the Medical Branch asserted that the items were transferred to a warehouse in preparation for disposal; however, it was not able to locate those items or provide documentation supporting those relocations.
- For one item, the property record indicated the item was in-service; however, the Medical Branch was not able to locate that item when auditors selected it for testing.

Not maintaining accurate and complete property records and not adequately safeguarding equipment increases the risk that equipment may be misused, lost, or stolen.

The following award was affected by the issues discussed above:

Assistance Listing No.	Assistance Listing Title	Award Number	Award Year
93.853	Extramural Research Programs in the Neurosciences and Neurological Disorders	R01NS010161	July 1, 1999, to July 31, 2005

Other awards were affected by the issues discussed above; however, due to the age of the assets, the award information was no longer available.

Corrective Action:

Corrective action was taken.

University of Houston
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**2020-126**

**Eligibility**

**Special Tests and Provisions – Institutional Eligibility**

**Activities Allowed or Unallowed**

**Cash Management**

**Special Tests and Provisions – Verification**

**Special Tests and Provisions – Disbursements To or On Behalf of Students**

**Special Tests and Provisions – Borrower Data Transmission and Reconciliation (Direct Loan)**

**Special Tests and Provisions – General Program Eligibility**

**Special Tests and Provisions – Distance Education Program**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.063, Federal Pell Grant Program, P063P192333; CFDA 84.268, Federal Direct Student Loans, P268K202333; CFDA 84.033, Federal Work-Study Program, P033A194166; and CFDA 93.925, Scholarships for Health Professions Students from Disadvantaged Backgrounds, 5 T08HP30152-04-00</b>
<b>Statistically valid sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of finding:</b>	<b>Significant Deficiency and Non-Compliance</b>
<b>Questioned Costs:</b>	<b>\$0</b>
<b>Repeat finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2020</b>
<b>Status:</b>	<b>Implemented</b>

**Incarcerated Students**

An institution does not qualify as an eligible institution if, for its latest complete award year, more than 25 percent of its regular enrolled students were incarcerated (Title 34, CFR, Section 600.7(a)(1)(iii)), and institutions must demonstrate compliance with that requirement (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 2, Chapter 1).

**The University of Houston (University) did not have procedures to identify incarcerated students, and it was not able to demonstrate that less than 25 percent of its enrolled students were incarcerated for the 2019-2020 award year.** The University did not have a process to identify incarcerated students to demonstrate that it is meeting the incarcerated student limitation; however, auditors did not note any evidence of incarceration for the 60 students tested. Not having procedures in place to identify incarcerated students increases the risk that the University may not qualify as an eligible institution.

**Corrective Action:**

Corrective action was taken.



University of Houston – Clear Lake

2020-132

**Eligibility**

**Special Tests and Provisions – Institutional Eligibility**

**Activities Allowed or Unallowed**

**Cash Management**

**Reporting**

**Special Tests and Provisions – Disbursements To or On Behalf of Students**

**Special Tests and Provisions – Borrower Data Transmission and Reconciliation (Direct Loan)**

**Special Tests and Provisions – General Program Eligibility**

**Special Tests and Provisions – Distance Education Program**

**Federal Program Title:** Student Financial Assistance Cluster  
**Federal Agency:** U.S. Department of Education  
**Award year:** July 1, 2019, to June 30, 2020  
**Award numbers:** CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194160; CFDA 84.033, Federal Work-Study Program, P033A194160; CFDA 84.063, Federal Pell Grant Program, P063P193465; CFDA 84.268, Federal Direct Student Loans, P268K203465; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T203465  
**Statistically valid sample:** No and not intended to be a statistically valid sample  
**Type of finding:** Significant Deficiency and Non-Compliance  
**Questioned Costs:** \$135,318  
**Repeat finding:** No  
**Initial Year Written:** 2020  
**Status:** Implemented

Cost of Attendance

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student’s cost of attendance (COA) minus their expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the “tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study.” An institution also may include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Section 1087ll).

For Title IV programs, the EFC is the amount a student and his/her family are expected to pay for educational expenses, and it is computed by the federal central processor and included on the student’s Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student’s financial aid exceeds his/her need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student’s financial need (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, Code of Federal Regulations (CFR), Sections 668.2, 673.5, and 685.301).

The University of Houston – Clear Lake (University) established different COA budgets for each term based on a student’s classification (undergraduate or graduate); residency (in-state or out-of-state); living status (on-campus, off-campus, or living with parents); and enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time).

**For 27 (42 percent) of 64 students tested, the University incorrectly calculated the COA.** Those errors occurred because the University did not correctly load the budget components for the Summer 2020 term into its student information system. This issue would have affected all students who enrolled in the Summer 2020 term. Auditors did not identify students during testing who were overawarded financial assistance as a result of the COA issue; therefore, there are no questioned costs. However, incorrectly establishing COA budgets increases the risk of overawarding or underawarding financial assistance to students.

Corrective Action:

Corrective action was taken.

**2020-133**

**Special Tests and Provisions – Verification**

**Federal Program Title:** Student Financial Assistance Cluster  
**Federal Agency:** U.S. Department of Education  
**Award year:** July 1, 2019, to June 30, 2020  
**Award number:** CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194160; CFDA 84.033, Federal Work-Study Program, P033A194160; CFDA 84.063, Federal Pell Grant Program, P063P193465; CFDA 84.268, Federal Direct Student Loans, P268K203465; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T203465  
**Statistically valid sample:** No and not intended to be a statistically valid sample  
**Type of finding:** Significant Deficiency and Non-Compliance  
**Questioned Costs:** \$0  
**Repeat finding:** No  
**Initial Year Written:** 2020  
**Status:** Implemented

Verification of Applications

For each applicant whose Free Application for Federal Student Aid (FAFSA) is selected for verification by the Secretary of the U.S. Department of Education, an institution must verify all of the applicable items, which include household size, number of household members who are in college, adjusted gross income (AGI), U.S. income taxes paid, education credits, individual retirement account deductions, high school completion, the student's identity, and the statement of educational purpose (Title 34, Code of Federal Regulations (CFR), Sections 668.54 and 668.56; and *Federal Register*, Volume 83, Number 60).

When the verification of an applicant's eligibility results in any change to a non-dollar item or a change to a single dollar item of \$25 or more from the applicant's FAFSA, the institution must submit a correction to the U.S. Department of Education and adjust the applicant's subsidized financial aid awards on the basis of the expected family contribution (EFC) on the corrected Institutional Student Information Record (ISIR) (Title 34, CFR, Section 668.59).

**For 2 (3 percent) of 62 students tested, the University of Houston – Clear Lake (University) did not accurately verify certain required items on the students' FAFSAs.** For one of those students, the University did not accurately verify the student's U.S. income taxes paid. For the other student, the University did not accurately verify the parent's AGI. Those errors occurred because of manual errors the University made during its verification process.

When auditors brought those errors to the University's attention, the University made corrections to the students' ISIRs. Although those errors caused the EFC to be incorrect for both students, there was no impact on the amount of student financial assistance the student received; therefore, there were no questioned costs. However, not verifying FAFSA information accurately could result in the University overawarding or underawarding student financial assistance.

Corrective Action:

Corrective action was taken.

**2020-134**

**Special Tests and Provisions – Return of Title IV Funds**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A194160; CFDA 84.063, Federal Pell Grant Program, P063P193465; CFDA 84.268, Federal Direct Student Loans, P268K203465; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T203465</b>
<b>Statistically valid sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of finding:</b>	<b>Significant Deficiency and Non-Compliance</b>
<b>Questioned Costs:</b>	<b>\$0</b>
<b>Repeat finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2020</b>
<b>Status:</b>	<b>Implemented</b>

**Return of Title IV Calculations**

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on his/her behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on his/her behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on his/her behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)). The institution must return the lesser of the total amount of unearned Title IV assistance calculated above or an amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of Title IV grant or loan assistance not earned by the student. For purposes of this calculation, "institutional charges" are tuition, fees, room and board (if the student contracts with the institution for the room and board), and other educationally related expenses assessed by the institution (Title 34, CFR, Section 668.22(g)). The institutional charges used in the calculation are usually the charges that were initially assessed to the student for the entire payment period or period of enrollment, as applicable. Initial charges may be adjusted only by those changes the institution made prior to the student's withdrawal (for example, for a change in enrollment status unrelated to the withdrawal) (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 5, Chapter 1, page 5-18).

The total number of calendar days in a payment period or period of enrollment includes all days within the payment period or period of enrollment that the student was scheduled to complete, excluding scheduled breaks of at least five consecutive days. Scheduled breaks of at least five consecutive days are also excluded from the number of calendar days the student completed in that period (Title 34, CFR, Section 668.22(f)(2)(i)).

**For 13 (48 percent) of 27 students tested, the University of Houston – Clear Lake (University) incorrectly calculated the amount of Title IV funds to be returned or returned the incorrect amount of funds.** For a majority of the students discussed below, there were multiple errors in the return calculation. Specifically:

- For 10 students, the University incorrectly determined the total number of days in the payment period for the Spring 2020 or Summer 2020 terms. Specifically, the University used start and end dates for the payment period that did not correspond to the actual start and end dates for the specific parts of the term that each student was scheduled to complete. Although the amount of unearned Title IV assistance calculated for those students was incorrect, funds were not required to be returned per Section 3508 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act; therefore, there were no questioned costs.
- For five students, the University did not exclude any break days from the Spring 2020 term as required. Those errors occurred because the University did not load the break days into its student information system when setting up the payment period; therefore, this issue would have affected all students who withdrew from the Spring 2020 term. Although the amount of unearned Title IV assistance calculated for those five students was incorrect, there were no questioned costs because (1) the University returned more funds than required or (2) funds were not required to be returned per Section 3508 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act.
- For three students, the University made a manual error in determining the amount of institutional charges to be used in the return calculation. For two of those students who withdrew from the Summer 2020 term, a return of Title IV funds was not required per Section 3508 of the CARES Act; therefore, there are no questioned costs. However, for one student who withdrew from the Fall 2019 term, the University returned \$949 less than it should have returned. After auditors brought the error to the University's attention, it returned those funds to the U.S. Department of Education; therefore, there were no questioned costs.
- For one student, the University returned the incorrect amount of Title IV funds due to a manual entry error. Specifically, the University returned \$36 less than it should have returned. After auditors brought the error to the University's attention, it returned those funds to the U.S. Department of Education; therefore, there were no questioned costs.
- For one student, the University incorrectly included a loan in the return calculation that had not been originated at the time the student withdrew. As a result, the amount of unearned Title IV assistance calculated for that student was incorrect. However, a return of Title IV funds was not required per Section 3508 of the CARES Act; therefore, there were no questioned costs.

**In addition, for 6 (17 percent) of 36 students tested who did not have a return of Title IV funds made, the University did not perform a return calculation as required.** Specifically:

- For five students who withdrew from the Spring 2020 or Summer 2020 terms, the University did not perform a return calculation as required. After auditors brought those errors to the University's attention, it performed return calculations as required. However, returns of Title IV funds were not required per Section 3508 of the CARES Act; therefore, there were no questioned costs.
- For one student, the University did not perform a return calculation and return funds as required due to a staff oversight. That student did not begin attendance in the Spring 2020 term; therefore, the student did not earn any Title IV funds for that term. After auditors brought the error to the University's attention, it returned the \$12,218 in Federal Direct Student Loans for which the student was not eligible to the U.S. Department of Education; therefore, there were no questioned costs.

The University did not have an effective monitoring process to identify those errors. Having a process that does not consistently calculate and return the correct amount of Title IV funds increases the risk that the University could return less Title IV funds than it is required to return.

Timeliness of Returns

An institution must return the amount of Title IV funds for which it is responsible as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(j)).

**For 2 (10 percent) of 20 students tested who withdrew and required a return of Title IV funds, the University did not return the funds within the required time frame.** Specifically, for those students, the University determined the withdrawal dates and performed the return calculations; however, it did not return the Title IV funds within the required 45-day time frame due to an oversight in processing the return of those funds. The University returned the funds for those two students 62 and 208 days after it had determined that those students had withdrawn. Not making returns within required time frames reduces the information available to the U.S. Department of Education for its program management.

Corrective Action:

Corrective action was taken.

**2020-135**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.063, Federal Pell Grant Program, P063P193465; and CFDA 84.268, Federal Direct Student Loans, P268K203465</b>
<b>Statistically valid sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of finding:</b>	<b>Significant Deficiency and Non-Compliance</b>
<b>Questioned Costs:</b>	<b>\$0</b>
<b>Repeat finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2020</b>
<b>Status:</b>	<b>Implemented</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student first began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

The University of Houston – Clear Lake (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University’s behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University’s responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

**For 22 (35 percent) of 62 students tested, the University did not report the enrollment status change or did not accurately report program-level data elements to NSLDS.** Specifically:

- For 13 students, the program begin date was reported incorrectly. The University reported the date that the students declared their majors or changed their academic programs, instead of the first day of the term in which the student actually began attendance in the program. Those errors were caused by issues related to the configuration of the enrollment reporting processes in the University’s student information system.
- For 6 students, the enrollment effective date was reported correctly to NSLDS at the campus-level; however, a different enrollment effective date was incorrectly reported at the program-level for the same enrollment status. The effective date reported at the program-level should be the same date reported at the campus-level because those dates reflect the same enrollment status change. The University did not have a process to ensure that information was reported accurately at the program-level.

- For 2 students, both the program begin date and the program-level enrollment status effective date were reported incorrectly because of the issues discussed above.
- For 1 student, the University did not report the student's withdrawal status to NSLDS. That student unofficially withdrew from the Spring 2020 term. The University did not report any students who were determined to have unofficially withdrawn from the Spring 2020 term. The University asserted that it did not report the student withdrawals because it had been waiting on guidance for reporting requirements under Section 3508 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which waived the statutory requirement for institutions to return Title IV funds as the result of student withdrawals related to a qualifying emergency. The CARES Act did not waive the requirement for institutions to report student withdrawals to NSLDS.

Not reporting student enrollment and program information accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

Corrective Action:

Corrective action was taken.



University of North Texas
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**2020-136**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.063, Federal Pell Grant Program, P063P192293; and CFDA 84.268, Federal Direct Student Loans, P268K202293</b>
<b>Statistically valid sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of finding:</b>	<b>Significant Deficiency and Non-Compliance</b>
<b>Questioned Costs:</b>	<b>\$0</b>
<b>Repeat finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2020</b>
<b>Status:</b>	<b>Partially Implemented</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2), and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student first began attending the program being reported. (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

For instances in which a student completes one academic program and then enrolls in another academic program at the same school, the school must report two separate enrollment transactions: one showing the completion of the first program and its effective date and credential level, and the other showing the enrollment in the second program and its effective date (*Dear Colleague Letter*, March 30, 2012 (GEN-12-06)). For a student who has graduated, institutions that initially report a withdrawn status must subsequently report the student as having graduated by certifying a “G” status at the campus-level and/or program-level as appropriate. The graduated status may protect the interest subsidy on the student’s current loans (*NSLDS Enrollment Reporting Guide*, Chapter 4).

The University of North Texas (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University’s behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University’s responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

**For 60 (95 percent) of 63 students tested, the University did not accurately report campus-level and/or program-level data elements to NSLDS or did not report enrollment statuses in a timely manner.** For a majority of the students tested, there were one or more data elements reported incorrectly. Specifically:

- For 57 students, the program begin date was reported incorrectly. The University reported the date that the student declared their major or was otherwise approved to enroll in the program, instead of the first day of the term in which the student actually began attendance in the program. Those errors were caused by issues related to the configuration of the enrollment reporting processes in the University's student information system.
- For 30 students, the enrollment effective date was reported correctly to NSLDS at the campus-level; however, a different enrollment effective date was incorrectly reported at the program-level for the same enrollment status. The effective date reported at the program-level should be the same date reported at the campus-level because those dates reflect the same enrollment status change. Those errors were caused by issues related to the configuration of the enrollment reporting processes in the University's student information system.
- For 2 students, a withdrawal status was not reported to NSLDS within 60 days of the date the University determined that the student unofficially withdrew from the Spring 2020 term. The University's process is to (1) identify the last date of attendance for students who unofficially withdraw from the term during the end-of-term grade processing and (2) manually update the student's record on the NSLDS website. However, the unofficial withdrawal status was not reported for those two students due to staff turnover and delays in processing. After auditors notified the University about the oversight, the University reported the status changes to NSLDS, but that reporting was done 71 and 80 days after the University determined the students' dates of withdrawal.
- For one student, a graduated status was not reported at the campus-level. That student graduated at the end of the Spring 2020 term and subsequently enrolled half-time in another program in the Summer 2020 term. The graduated status was correctly reported at the program-level; however, only the half-time status was reported at the campus-level.
- For one student, a graduated status was not reported timely to NSLDS. The student was appropriately reported as withdrawn after the Fall 2019 term; however, a graduated status was not reported after the student's degree was conferred after the Spring 2020 term. After auditors brought the issue to the University's attention, it reported the graduated status to NSLDS 119 days after the student's graduated status became effective.
- For one student, the effective date for the student's withdrawal status was reported incorrectly at the campus- and program-levels. The University initially correctly reported the effective date as the student's last day of attendance; however, it asserted that NSC overrode that effective date with the last day of the term.
- For one student, the program length was reported incorrectly. The student was enrolled in a 4-year Bachelor's program; however, the program length was incorrectly reported as 2 years. That error was caused by a data entry error in the University's student information system.
- For one student, the enrollment level was reported incorrectly using graduate-level enrollment (three-quarter-time). Because that student was enrolled in a post-baccalaureate program and was treated as an undergraduate for student financial assistance purposes (for example, the student's cost of attendance was based on undergraduate-level enrollment), the enrollment level should have been reported using undergraduate-level enrollment (half-time). The University asserted it made this error because it admits post-baccalaureate students through its graduate school; however, the enrollment level reported to NSLDS should be consistent with the University's student financial assistance processes.

The errors discussed above occurred because the University does not have a process to monitor student enrollment and program information reported by NSC to NSLDS. Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

Corrective Action:

This finding was reissued as current year reference number 2023-161.

University of North Texas at Dallas
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**2020-137**

**Eligibility**

**Activities Allowed or Unallowed**

**Cash Management**

**Special Tests and Provisions – Disbursements To or On Behalf of Students**

**Special Tests and Provisions – Borrower Data Transmission and Reconciliation (Direct Loan)**

**Special Tests and Provisions – Institutional Eligibility**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A199321; CFDA 84.033, Federal Work-Study Program, P033A199321; CFDA 84.063, Federal Pell Grant Program, P063P198229; CFDA 84.268, Federal Direct Student Loans, P268K208229; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T208229</b>
<b>Statistically valid sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of finding:</b>	<b>Significant Deficiency and Non-Compliance</b>
<b>Questioned Costs:</b>	<b>\$1,584</b>
<b>Repeat finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2020</b>
<b>Status:</b>	<b>Partially Implemented</b>

**Cost of Attendance**

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student’s cost of attendance (COA) minus their expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the “tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study.” An institution also may include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Section 1087ll).

For Title IV programs, the EFC is the amount a student and his/her family are expected to pay for educational expenses, and it is computed by the federal central processor and included on the student’s Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student’s financial aid exceeds his/her need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student’s financial need (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, Code of Federal Regulations (CFR), Sections 668.2, 673.5, and 685.301).

The University of North Texas at Dallas (University) established different COA budgets for each term based on a student’s classification (undergraduate or graduate); residency (in-state or out-of-state); living status (on-campus, off-campus, or living with parents); and enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time). The University used a student’s expected enrollment level to calculate COA.

**For 7 (11 percent) of 62 students tested, the University incorrectly or inconsistently calculated the COA.** Specifically:

- For 6 students, the University (1) did not assign a budget component for living status in accordance with its process, or (2) made errors when manually adjusting the COA. Although the COA was over- or understated, those errors did not affect the amount of student financial assistance the students received.
- For 1 student, the University did not budget the student correctly based on expected enrollment. That student indicated that expected enrollment for the Fall 2019 term was three-quarter-time and no enrollment was expected for the Spring 2020 term. However, the student was budgeted for both the Fall 2019 and Spring 2020 terms, which caused the student to be overawarded. After auditors brought this issue to the University's attention, it updated the student's Fall 2019 budget to reflect the student's actual enrollment for that term (half-time) and removed the student's Spring 2020 budget. As a result of the error, the University overawarded the student \$1,584 associated with CFDA 84.268, Federal Direct Student Loans, award number P268K208229.

Incorrectly calculating COA budgets increases the risk of overawarding or underawarding financial assistance to students.

Recommendation:

The University should strengthen controls to ensure that it correctly calculates students' COA budgets in accordance with its process and does not overaward financial assistance to students.

Views of Responsible Officials 2020:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2020:

Recommendation: Strengthen controls to ensure that it correctly calculates students' COA budgets in accordance with its process and does not overaward financial assistance to students.

The University will implement significant process enhancements in this area. The policy manual will be revised to include detailed procedures. Management will conduct a second level review to ensure that the University is in compliance with the requirements.

Views of Responsible Officials 2021:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2021:

Recommendation: Strengthen controls to ensure that it correctly calculates students' COA budgets in accordance with its process and does not overaward financial assistance to students.

Completed (August 2021) – The University has revised its policy regarding calculation of an initial COA budget as well as subsequent adjustments to the COA budgets. Additionally, staff were retrained on the COA budget process and ongoing training on this topic has been implemented.

Views of Responsible Officials 2022:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the process.

Corrective Action Plan 2022:

The University will implement significant process enhancements, specifically retraining staff regarding the manual recalculating of term budgets.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the process.

Corrective Action Plan 2023:

The University has implemented significant process enhancements, specifically retraining staff regarding the manual recalculation of term budgets.

Implementation Date: May, 2023

Responsible Person: Garrick D. Hildebrand, Director of Financial Aid

Satisfactory Academic Progress

A student is eligible to receive Title IV assistance if the student maintains satisfactory progress in his/her course of study according to the institution's published standards of satisfactory progress (SAP) that satisfy the provisions of Title 34, CFR, Section 668.34 (Title 34, CFR, Section 668.32(f)). An institution's SAP policy should include a qualitative component that consists of grades or comparable factors that are measureable against a norm and a quantitative component that consists of the pace at which students must progress through their program to ensure that they will graduate within the maximum time frame required to complete their education. For a graduate program, a period defined by the institution that is based on the length of the educational program should be used to determine the maximum time frame for the quantitative component of SAP. (U.S. Department of Education, *2019-2020 Federal Student Aid Handbook*, Volume 1, Chapter 1, and Title 34, CFR, Section 668.34(b)).

**The University did not always calculate SAP in accordance with its SAP policy.** The University's policy states that all students must complete degree program requirements within 150 percent of the published length of their degree, which is measured in credit hours. However, for Graduate and Law students, the automated process in the University's student information system calculated the maximum time frame based on the number of academic terms in which a student enrolled, rather than the number of credit hours a student attempted.

Because the number of hours a student can enroll in per academic term can vary, calculating the maximum time frame based on the number of academic terms, rather than based on a student's attempted credit hours, increases the risk that the University could deny student financial assistance to eligible students or disburse student financial assistance to ineligible students.

Corrective Action:

Corrective action was taken.

**2020-140**

**Special Tests and Provisions – Return of Title IV Funds**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.007, Federal Supplemental Educational Opportunity Grants, P007A199321; CFDA 84.063, Federal Pell Grant Program, P063P198229; CFDA 84.268, Federal Direct Student Loans, P268K208229; and CFDA 84.379, Teacher Education Assistance for College and Higher Education Grants, P379T208229</b>
<b>Statistically valid sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of finding:</b>	<b>Significant Deficiency and Non-Compliance</b>
<b>Questioned Costs:</b>	<b>Unknown</b>
<b>Repeat finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2020</b>
<b>Status:</b>	<b>Partially Implemented</b>

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on his/her behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)). If the total amount of calculated Title IV grant or loan assistance, or both, that a student earned is greater than the total amount of Title IV grant or loan assistance, or both, that was disbursed to the student, as of the date of the institution's determination that the student withdrew, the difference between those amounts must be treated as a post-withdrawal disbursement in accordance with Title 34, CFR, Section 668.164(j) (Title 34, CFR, Section 668.22(a)(5)).

An institution must return the amount of Title IV funds for which it is responsible as soon as possible but no later than 45 days after the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(j)).

**The University of North Texas at Dallas (University) did not always return Title IV funds within the required time frame.** For 2 (14 percent) of 14 students tested who withdrew and required a return of Title IV funds, the University returned funds 52 and 156 days after the students had withdrawn. The University processed the adjustments in its student information system within the required time frame; however, the funds were not returned to the U.S. Department of Education at that time. Not making returns within the required time frame reduces the information available to the U.S. Department of Education for its program management.

**In addition, for 1 (3 percent) of 31 students tested, the University did not perform a return calculation to determine whether the student was eligible for a post-withdrawal disbursement.** The University disbursed Title IV funds to that student in January 2020 for the Fall 2019 term; however, the student did not earn any passing grades for that term. The University has a process to determine last dates of attendance for unofficially withdrawn students who have received Title IV funds. However, the University had not yet disbursed funds to the one student at the time it performed that process and the University did not perform any other procedures prior to the disbursement of funds to determine whether (1) the student completed the coursework and was therefore eligible for the full amount of Title IV funds, or (2) the student unofficially withdrew from the term and was therefore eligible for only a post-withdrawal disbursement based on the last day of attendance in an academically related activity. As a result, that student's eligibility was not reviewed and auditors were unable to determine whether there were any questioned costs associated with that error. The University did not have a formal review process or monitoring controls to ensure that return of Title IV funds calculations were performed and funds were returned within required timeframes.

Recommendation:

The University should develop and implement monitoring controls to ensure that it performs return of Title IV calculations and returns funds within the required time frame.

Views of Responsible Officials 2020:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2020:

The University will implement significant process enhancements in this area, specifically management will retrain staff regarding the All-F process, develop a second-level review, as well as update our business processes regarding related reports. The policy manual will be revised to include detailed procedures. Management will conduct a second level review to ensure that the University is in compliance with the requirements.

Views of Responsible Officials 2021:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2021:

The University will implement significant process enhancements in this area, specifically management will retrain staff regarding the All-F process, develop a second-level review, as well as update our business processes regarding related reports. The policy manual will be revised to include detailed procedures. Management will conduct a second level review to ensure that the University is in compliance with the requirements.

Completed (December 2021) – The University has implemented staff retraining regarding the All-F and R2T4 processes as well as updated it's business processes to include new reports and has implemented a second-level review.

Views of Responsible Officials 2022:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the process.

Corrective Action Plan 2022:

The University will implement significant process enhancements, specifically to update business processes to incorporate a second level review of data once processed.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the process.

Corrective Action Plan 2023:

The University has implemented significant process enhancements, specifically to update business processes to incorporate a second level review of data once processed.

Implementation Date: March, 2023

Responsible Person: Garrick D. Hildebrand, Director of Financial Aid



**2020-141**

**Special Tests and Provisions – Enrollment Reporting**

<b>Federal Program Title:</b>	<b>Student Financial Assistance Cluster</b>
<b>Federal Agency:</b>	<b>U.S. Department of Education</b>
<b>Award year:</b>	<b>July 1, 2019, to June 30, 2020</b>
<b>Award numbers:</b>	<b>CFDA 84.063, Federal Pell Grant Program, P063P198229; and CFDA 84.268, Federal Direct Student Loans, P268K208229</b>
<b>Statistically valid sample:</b>	<b>No and not intended to be a statistically valid sample</b>
<b>Type of finding:</b>	<b>Significant Deficiency and Noncompliance</b>
<b>Questioned Costs:</b>	<b>\$0</b>
<b>Repeat finding:</b>	<b>No</b>
<b>Initial Year Written:</b>	<b>2020</b>
<b>Status:</b>	<b>Partially Implemented</b>

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (*National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2019, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files must also include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2), and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment-level changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 1 and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student first began attending the program being reported. (*NSLDS Enrollment Reporting Guide*, November 2019, Chapters 1 and 4).

The University of North Texas at Dallas (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Additionally, NSC completes the roster file on the University’s behalf and communicates status changes to NSLDS, as applicable. Although the University uses the services of NSC, it is still ultimately the University’s responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2019, Chapter 3).

**For all 60 (100 percent) students tested, the University did not report enrollment status changes or did not accurately report campus-level or program-level data elements to NSLDS.** Specifically:

- For all 60 students tested, the program credential level was reported incorrectly. The University reported the program credential level as “99 - Non-Credential Program (Preparatory Coursework/Teacher Certification)” for all students instead of the student’s actual credential level (for example, Bachelor’s degree or Master’s degree). Those errors were caused by issues related to the configuration of the enrollment reporting processes in the University’s student information system and would have affected all students enrolled at the University.

- For all 60 students tested, the program begin date was reported incorrectly. The University reported the date that the students declared their majors or were otherwise approved to enroll in the programs, instead of the first day of the term in which the students actually began attendance in the programs. Those errors were caused by issues related to the configuration of the enrollment reporting processes in the University's student information system.

The University made additional reporting errors for 59 (98 percent) of the 60 students tested:

- For 30 students, the University did not report a graduated status to NSLDS. The University asserted that it reported those graduated statuses to NSC; however, it did not have a process in place to ensure that graduated statuses were reported to NSLDS. This issue would have affected all students that graduated from the University in the 2019-2020 award year.
- For 5 students, the University did not report a withdrawal status to NSLDS. Those 5 students unofficially withdrew from either the Fall 2019 or Spring 2020 term. The University had a process to identify students who have unofficially withdrawn from a term for purposes of the return of Title IV funds; however, the University did not have a process to report those students as withdrawn to NSLDS.
- For 7 students, the University did not report a withdrawal status to NSLDS for students who officially withdrew or reported the withdrawal status incorrectly.
- For 17 students, the University did not report enrollment level status changes to NSLDS or reported those changes incorrectly.

The errors discussed above occurred because the University (1) has not established formal policies and procedures for its enrollment reporting processes, (2) has not configured its student information system to accurately report student enrollment and program information to NSLDS, and (3) does not have a process to monitor student enrollment and program information reported to NSLDS. Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, repayment schedules, and whether a borrower will retain or lose the interest subsidy under the 150 percent subsidized Direct Loan limit.

Recommendations:

The University should:

- Develop and implement controls to ensure that campus-level and program-level data elements are accurately reported to NSLDS.
- Ensure that graduated statuses are reported to NSLDS.

Views of Responsible Officials 2020:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2020:

The University will implement significant changes and improvements in the external reporting function to help ensure accurate and timely data submission. The University has identified three key areas requiring change – data validation, ownership, and organizational structure.

- The University will evaluate ways to improve data validation in certain systems where data are initially captured. This change will help reinforce data integrity and mitigate errors in data submissions.

- The University will update and simplify related process flows, policy manuals, and master calendars. This change will help ensure continuity, redundancy, and end-to-end ownership.
- The University will consider changes to the organizational structure. This change will help improve review control and overall accountability.

Views of Responsible Officials 2021:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

Corrective Action Plan 2021:

The University will implement significant changes and improvements in the external reporting function to help ensure accurate and timely data submission. The University has identified three key areas requiring change – data validation, ownership, and organizational structure.

The University will evaluate ways to improve data validation in certain systems where data are initially captured. This change will help reinforce data integrity and mitigate errors in data submissions.

Completed (September 2021) – The University has employed new measures to improve data validation.

- Performs daily data extracts to identify and troubleshoot data issues prior to analysis and publication.
- Runs manual and automated dataset checks, tabulations, and comparisons to ensure data integrity from input (data capture) to output (publication/export).

The University will update and simplify related process flows, policy manuals, and master calendars. This change will help ensure continuity, redundancy, and end-to-end ownership.

Completed (September 2021) – The University has employed new measures to improve data validation.

- Performs daily data extracts to identify and troubleshoot data issues prior to analysis and publication.
- Runs manual and automated dataset checks, tabulations, and comparisons to ensure data integrity from input (data capture) to output (publication/export).

The University will consider changes to the organizational structure. This change will help improve review control and overall accountability.

Completed (July – October 2021) – The University has reorganized the data reporting team to include new leadership with more relevant experiences and a new staff with role clarity and fresh perspectives.

Views of Responsible Officials 2022:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the process.

Corrective Action Plan 2022:

The University will implement significant process enhancements, specifically to update business processes related to error resolution between various reporting systems and departments.

Views of Responsible Officials 2023:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the process.

Corrective Action Plan 2023:

The University has implemented significant process enhancements, specifically to updated business processes related to error resolution between various reporting systems and departments.

Implementation Date: June, 2023

Responsible Person: Jamie Lee, University Registrar

**STATE OF TEXAS  
CORRECTIVE ACTION PLAN – CLA  
YEAR ENDED AUGUST 31, 2023**

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**Corrective Action Plan – CLA**

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Federal regulations, Title 2 U.S. Code of Federal Regulations Section 200.511, state, “At the completion of the audit, the auditee must prepare, in a document separate from the auditor’s findings, a corrective action plan to address each audit finding included in the current year auditor’s reports.” As part of this responsibility, the auditees’ corrective action plans are presented below.



## Texas Department of Family and Protective Services

Commissioner  
Stephanie Muth

### **Eligibility – EA Application/Determination**

Reference No. 2023-001a

#### Views of Responsible Officials:

DFPS acknowledges the incorrect EA Eligibility Determination was marked for question #2 in the EA Eligibility Application/Determination section in IMPACT. The caseworker marked no, but the answer should have been marked yes. Despite this system-generated discrepancy, interviews with family that were documented in the investigation report, did confirm the child was genuinely eligible for Emergency Assistance (EA). Notably, the child did not receive funding during the initial year but was later deemed eligible upon recertification a year later, without a clear understanding of the root cause for why the child was determined to be eligible at recertification.

#### Corrective Action Plan:

*To rectify the discrepancies in the EA Eligibility Application/Determination section of the IMPACT system, DFPS is implementing the following measures:*

- 1. Research and Analysis: DFPS IT initiated research on 12/12/2023 to investigate the root cause of why the child became eligible upon recertification. This research will be ongoing to comprehensively understand the underlying factors.*
- 2. Database Audit: A database audit table was added in early October 2023 to expedite the identification of similar issues in the future. This enhancement aims to facilitate a quicker determination of the root cause for any inaccuracies related to EA eligibility.*
- 3. Batch Analysis: The EA eligibility batch process will undergo a thorough analysis to ensure it accurately identifies children who should or should not be deemed EA eligible. Insights from this analysis will help optimize the batch process and prevent similar occurrences.*
- 4. Project Review: A review of Project 65700, completed in August 2021, will be conducted to assess if any gaps in the re-certification batch*

*allowed a child to be incorrectly considered EA eligible. The data fix performed during this project will also be scrutinized to ensure it adhered to accurate eligibility criteria.*

5. *Communication and Training: DFPS commits to ongoing communication and training for INV/AR staff regarding EA and the correct method of answering questions within the IMPACT system. This aims to enhance staff awareness and compliance with federal guidelines and internal policies.*
6. *Internal Quality Assurance: DFPS will strengthen its internal quality assurance reviews of cases eligible for EA. This proactive approach ensures ongoing compliance with federal guidelines and internal policies, thereby minimizing the likelihood of eligibility-related errors.*
7. *In Fiscal Year 2023, DFPS Investigations/Alternative Response personnel underwent supplementary training sessions and received revised policy and resource guides pertaining to Emergency Assistance (EA). These initiatives were implemented to address the concerns identified, specifically related to inaccuracies in responding to questions within the EA Eligibility Application/Determination.*

*DFPS remains committed to these corrective actions to address the identified issues and continually improve the accuracy and reliability of the EA eligibility determination process. The effectiveness of these measures will be regularly assessed to uphold the integrity of the system and prevent improper payments.*

*Implementation Date: IMPACT IT research begun on 12/12/2023 and will be ongoing to determine the root cause of the issue. Ongoing communication to staff.*

*Responsible Person: Jerome Green, CPI Deputy Director of Field*

### **Eligibility – Citizenship**

Reference No. 2023-001b

#### Views of Responsible Officials:

*DFPS acknowledges the child was determined to be Emergency Assistance (EA) eligible based on (EA) eligibility criteria in IMPACT. DFPS also agrees the child was not a US Citizen and therefore was not eligible to receive EA Benefits.*

Corrective Action Plan:

*To rectify this situation and to ensure that a child that is not a U.S. citizen, qualified alien, or permanent resident does not receive EA benefits, DFPS is implementing the following measures:*

- 1. DFPS Finance will work with program and IT to determine the best practices when answering citizenship and the Emergency Assistance (EA) eligibility questions and ensure the IMPACT system is reading the responses and applying the logic properly resulting in EA eligibility determination that is in compliance with United States Codes, Chapter 8 Aliens and Nationality, Chapter 14 – Restricting Welfare and Public Benefits of Aliens, §1611.*
- 2. DFPS will review the list of non-citizens and update their eligibility if they are incorrectly deemed EA eligible.*
- 3. DFPS will review the payments issued to non-citizens and process adjustments to ensure EA funds are used only for eligible activities.*

*Implementation Date: The first item will require a coordination with IT and programs and it's completion date will be dependent on the efforts required to make the agreed upon changes. Item 2 and 3 is anticipated to be completed by May 31, 2024.*

*Responsible Person: Scott Greer, Budget Director*





**Finding 2023-002**

**Special Tests and Provisions – Control, Accountability, and  
Safeguarding of Vaccines and  
Special Tests and Provisions – Record of Immunization –  
Information Technology – User Access**

**Federal Program Title: Immunization Cooperative Agreements**

**Recommendation:**

We recommend that DSHS implement enhanced procedures to ensure that new hire provisioning procedures are approved before access is granted.

**Views of Responsible Officials:**

*The remaining portion of this prior year finding addresses only CHRS. CHRS is a system currently used by public and private schools to enter non-confidential, aggregate data eventually posted to the internet as part of the Annual Report of Immunizations Status. Within DSHS, internal CHRS users are from the Infectious Disease Prevention Division and the Vision, Hearing, Spinal Screening (VHSS) program within the Community Health Improvement Division. Access for these users is provisioned as part of the DSHS new hire process. Because CHRS does not contain confidential information, Immunization and VHSS staff want to make the process for schools to enter aggregate data as uncomplicated as possible.*

**Corrective Action Plan:**

*An "Adding New Users-CHRS" document was submitted to the auditors in 2022 as an interim measure that remains in place. Immunization program and VHSS program staff are working together with HHSC Information Technology to establish a replacement system to CHRS. The new system is expected to address provisioning issues and provide central office staff with reports to be able to analyze data more quickly. This replacement system is expected to be identified and implemented by June 2026.*

**Implementation Date:**

*Replacement System implementation anticipated by June 30, 2026*

**Responsible Person:**

*Greg Leos, Assessment and Epidemiology Group Manager*

Bhakti Patel, CliftonLarsonAllen LLP

February 12, 2024

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**Finding 2023-003**

**Special Tests and Provisions – Control, Accountability, and Safeguarding of Vaccines; and  
Special Tests and Provisions – Record of Immunization**

**Federal Program Title: Immunization Cooperative Agreements**

**Recommendation:**

TVFC staff should formally document the review of site visit results, including any relevant follow-up actions, to retain documentation of compliance.

**Views of Responsible Officials:**

*DSHS agrees formal documentation of TVFC site visits and site-visit reviews would improve the process.*

**Corrective Action Plan:**

*DSHS TVFC compliance site visits are now separated into two stages: Process & Documentation and Oversight & Verification. During 2023, internal controls and role assignments were established for each phase to ensure appropriate entry into PEAR, review activities, and follow-up activities. These controls are in place and expected to be used throughout fiscal year 2024.*

**Implementation Date:**

*February 20, 2024*

**Responsible Person:**

*Denise Reeder, MPH, MA, Immunization Section, Vaccine Operations Group Manager*

Bhakti Patel, CliftonLarsonAllen LLP

February 12, 2024

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**Finding 2023-004**

**Allowable Costs/Activities Allowed**

**Federal Program Title: Disaster Grants – Public Assistance  
(Presidentially Declared Disasters)**

**Recommendation:**

DSHS should enhance current policies and procedures around document retention of grant awards in order to ensure only authorized transactions associated with approved project worksheets are charged to the grant.

**Views of Responsible Officials:**

*During the COVID-19 pandemic, DSHS' primary focus was getting resources where they were needed most. The intensity of the pandemic resulted in significantly increased workloads and a need for rapid response. DSHS previously identified the need to review expenditures and ensure costs are allowable and align with required parameters. Because of the shifting of FEMA eligibility criteria over time, we agree that modifications are needed to ensure transactions comply with the most recent guidance.*

**Corrective Action Plan:**

*Program is enhancing processes to reconcile current expenses and ensure only eligible expenses are reported on the applicable funding sources. These actions will result in accurate amounts reported on the schedule of federal award expenditures. To strengthen requirements related to unique disaster funding, DSHS will reevaluate all invoices on this grant to ensure they are on the proper funding source. The State Medical Operations Center Finance staff will coordinate with DSHS Financial Division to communicate FEMA updates impacting expense reimbursement.*

**Implementation Date:**

*August 31, 2024*

**Responsible Person:**

*Wayne Zwart, Disaster Finance Manager, Center for Health Emergency Preparedness and Response  
Amanda Hudson, Budget Director, Financial Division*



TEXAS GENERAL LAND OFFICE  
COMMISSIONER DAWN BUCKINGHAM, M.D.

**2023 – 005 Activities Allowed and Unallowed, Allowable Costs/Cost Principles, Reporting – Information Technology – Password Configuration**

Federal Agency: U.S. Department of Housing and Urban Development  
Federal Program Title: Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii

**Views of responsible officials:** *We concur with the finding and the recommendation. Of note is that MIP is a standalone system and doesn't provide the same password complexity and lockout capability that Active Directory offers, so we will address these individually. The risk associated with not having this same capability in the MIP system is somewhat mitigated by MIP being a system that is only available on-premises or via VPN with a valid Active Directory account.*

**Corrective action plan:** *The GLO will update the Active Directory password policy for GLOAD domain users to align it to the agency password policy as defined in GLO Identification and Authentication policy. We are unable to add the same password policy complexity and lockout settings to the on-premises, standalone MIP system as this software doesn't provide that functionality.*

**Implementation dates:** *May 15, 2024*

**Responsible persons:** *Brad Kaufman, Senior Director of IT Operations.*



TEXAS GENERAL LAND OFFICE  
COMMISSIONER DAWN BUCKINGHAM, M.D.

**2023 – 006 Activities Allowed and Unallowed, Allowable Costs/Cost Principles, Reporting –  
Information Technology – User Access**

Federal Agency: U.S. Department of Housing and Urban Development  
Federal Program Title: Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii

**Views of responsible officials:** *We concur with the finding and the recommendation and will take action to address the concerns.*

**Corrective action plan:** *The GLO will review the process and task notes templates to correct the language to ensure it differentiates between those that have TIGR access and those that do not, and properly reflects what was reviewed and completed with an offboarding request.*

*In addition, the GLO will review the account de-provisioning process in place to determine if it can be improved to address the account access that was available after this individual left the agency. The GLO will implement a semi-annual manual or automated account review process to identify accounts for former employees who were not properly disabled with their departure from the agency. This process will be documented as part of our overall user access review processes.*

**Implementation dates:** *May 15, 2024*

**Responsible persons:**

- *Robert Eason, Deputy Director, CDR*
- *Brad Kaufman, Senior Director of IT Operations.*



TEXAS GENERAL LAND OFFICE  
COMMISSIONER DAWN BUCKINGHAM, M.D.

**2023 – 007 Reporting – FFATA Subawards**

Federal Agency: U.S. Department of Housing and Urban Development  
Federal Program Title: Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii

**Views of responsible officials:** *We agree that two sub-awards were inadvertently omitted from the information provided to Federal Finance and Grants Management, resulting in an untimely submission.*

**Corrective action plan:** *In this case, the filtering of the data did not pick up these two contracts. When it was determined that they had been overlooked, the reporting was completed. The source information for FFATA reporting was originally coming from the Contracts department. In order to have a more complete dataset, CDR was tasked as identifying the source data as opposed to Contracts as they are more familiar with these contracts. This change was implemented beginning in September 2023. This change should mitigate the chance of any contracts being missed.*

**Implementation dates:** *September 2023*

**Responsible persons:** *Elizabeth Ozuna - Senior Director of Federal Finance and Grant Management*





## HEALTH AND HUMAN SERVICES COMMISSION

### **2023-008**

### **Activities Allowed or Unallowed, Allowable Costs/Cost Principles**

**Recommendation:** HHSC should implement policies and procedures to ensure documentation is maintained for a period of at least three years from the date of submission of the final expenditure report for the grant in accordance with 2 CFR 200.334.

#### **Views of responsible officials:**

HHSC concurs with the finding.

#### **Corrective action plan:**

The Provider Finance Department (PFD) will take proactive measures to establish and enforce guidelines that guarantee documentation is retained for a minimum of three years from the date of submission of the final expenditure report for each grant. This approach aligns with our dedication to transparency, accountability, and responsible grant management. We will ensure that all the documentation is saved within our documentation repository for a minimum of three years from the date of submission.

#### **Implementation dates:**

June 1, 2024

#### **Responsible persons:**

Stacy Kerns, Director, Business Operations and Support Services

**2023-009**

**Allowable Costs/Cost Principles – Cost Allocations, Matching, Level of Effort, Earmarking (CHIP Only)**

**Recommendation:** HHSC should allocate adequate resources to ensure factor allocations are performed and reallocations are updated timely in order to present accurate information.

**Views of responsible officials:**

HHSC concurs with the finding.

**Corrective action plan:**

The General Ledger Cost Allocation and Chartfield teams are currently fully staffed. An aggressive plan to complete FY 2023 reallocations and catch FY 2024 reallocations up to current (one federal quarter plus one month in arrears) is in place.

**Implementation dates:**

August 31, 2024

**Responsible persons:**

Heather Nevill, Director, Fund Management



**2023-010**                      **Reporting – FFATA Subawards**

**Recommendation:** HHSC should implement functionality into CAPPs-FIN to track when obligations of federal awards are made so that the agency is able to retrieve a list of all subawards by obligation date in order to monitor compliance with the Federal Funding Accountability and Transparency Act.

**Views of responsible officials:**

HHSC agrees with the finding but does not concur with the recommendation insofar as it makes a specific designation of CAPPs-Financials as the system to ensure compliance.

**Corrective action plan:**

HHSC is currently engaged in long-term planning related to improving FFATA reporting, which may involve the use of CAPPs-Financials, or a different system; with the choice of solution depending on a determination of overall effectiveness. While it may be potentially problematic for HHSC to commit to the specific designation of CAPPs-Financials as the improvement solution, actions will be taken to improve compliance. HHSC will implement a quality review of selected programs to assess FFATA compliance on an annual basis.

**Implementation dates:**

September 1, 2025

**Responsible persons:**

Racheal Kane, Director, Federal Funds

**2023-011**                      **Subrecipient Monitoring**

**Recommendation:** We recommend management enhance existing controls around the review of all subaward agreements to ensure that all pass-through agreements include each of the required elements by 2 CFR §200.332.

**Views of responsible officials:**

**Temporary Assistance for Needy Families (TANF)**

HHSC concurs with the finding.

**Social Services Block Grants (SSBG)/ Mental Health Block Grants (MHBG)**

HHSC concurs with the finding.

**Corrective action plan:**

**TANF**

While Intellectual and Developmental Disabilities (IDD) Services & Preadmission Screening & Resident Review (PASRR) no longer operates contracts with Temporary Assistance for Needy Families, Social Services Block Grant, or Block Grants for Community Mental Health Services funding, IDD Services & PASRR's IDD Contract Management Unit will incorporate the following items into its performance contracts and record the requirement in its procedure defining required data fields for contracts that include federal funding:

- UEI
- FAIN
- Federal award date
- Assistance listings numbers and title
- Indirect cost rate (including if the de minimis rate is charged)

For indirect cost rates, the Federal Funds Office Indirect Cost Rate Group continues to accept, negotiate, and acknowledge Indirect Cost Rates for the Health and Human Services system. Once a rate is established, the contracting area incorporates the rate into appropriate contracts. The IDD Contract Management Unit will incorporate approved indirect cost rates into contracts that include federal awards.

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**SSBG/MHBG**

Behavioral Health Services' pass-through agreements effective September 1, 2023 include 2 CFR §200.332 requirements.

Implementation dates:

**TANF**

August 31, 2025

**SSBG/MHBG**

September 1, 2023

Responsible persons:

**TANF**

Chad Pomerleau, Director, IDD Services & PASRR Contract Management Unit

**SSBG/MHBG**

Roderick Swan, Associate Commissioner, Behavioral Health Contract Operations

**2023-012**                      **Special Tests and Provisions – Penalty for Refusal to Work**

**Recommendation:** Sanction requests should be applied timely per policy to ensure ineligible beneficiaries do not receive benefits.

**Views of responsible officials:**

HHSC concurs with the finding.

**Corrective action plan:**

HHSC has made significant investments in its eligibility workforce to meet workload demands. In the last fiscal year, HHSC has onboarded more than 2,100 eligibility staff, implemented workforce recruitment and retention initiatives, and augmented its training capacity by leveraging technology, strengthening the quality of the virtual learning products and scheduling, and standardizing On-the-Job Trainings.

HHSC will also continue to create and share guidance and tips with staff to reinforce proper data entry in the eligibility determination system, including entries related to TANF.

**Implementation dates:**

December 31, 2024

**Responsible persons:**

Gracie Perez – Interim Associate Commissioner, Access and Eligibility Services (AES)  
Operations

**2023-013**                      **Reporting**

**Recommendation:** We recommend management revise its internal controls to reconcile expenditures reported on federal reports to federal expenditures in the general ledger. Additionally, HHSC should implement or revise policies and procedures to ensure documentation is maintained for a period of at least three years from the date of submission of the final expenditure report for the grant in accordance with 2 CFR 200.334.

**Views of responsible officials:**

HHSC concurs with the finding.

**Corrective action plan:**

The HHSC Federal Funds Office will work with HHSC Accounting, Department of Family and Protective Services (DFPS), and Texas Workforce Commission (TWC) to strengthen oversight of the Social Services Block Grant (SSBG) post-expenditure report. As part of this oversight, HHSC will compile procedure documents, methodologies, data sources, and work documents from DFPS and TWC. The HHSC Federal Funds Office already has this documentation for HHSC.

**Implementation dates:**

August 31, 2024

**Responsible persons:**

Racheal Kane, Director, Federal Funds

**2023-014**                      **Eligibility**

**Recommendation:** HHSC should enforce existing application processing procedures to ensure all applications are reviewed and an eligibility determination is made within the required timeline.

**Views of responsible officials:**

HHSC concurs with the finding.

**Corrective action plan:**

The applicant's file date is the date HHSC or an HHSC agent receives an application that contains, at a minimum, the person's name, address and signature. A faxed or electronic signature, if using the online application available through [YourTexasBenefits.com](http://YourTexasBenefits.com), is acceptable. Access and Eligibility Services (AES) must determine eligibility and provide Form TF0001, Notice of Case Action, by the 45th day after the file date for an application requesting health care for children. Federal regulations at [42 CFR 435.912\(c\)\(3\)](#) require that HHSC complete an eligibility determination within 90 days for individuals who are applying for Medicaid based on disability and within 45 days for all other applicants.

HHSC has made significant investments in its eligibility workforce to address required application processing timeframes. In the last fiscal year, HHSC onboarded more than 2,100 eligibility staff, implemented workforce recruitment and retention initiatives, and augmented its training capacity by leveraging technology, strengthening the quality of the virtual learning products and scheduling, and standardizing On-the-Job Trainings.

HHSC is working on cross-training eligibility advisor staff across all programs (SNAP, TANF, Medicaid, CHIP, MEPD). HHSC is actively reviewing existing application processing procedures to ensure all applications are reviewed and an eligibility determination is made within the required timelines.

**Implementation dates:**

December 31, 2024

**Responsible persons:**

Gracie Perez – Interim Associate Commissioner, AES Operations

**2023-015**                      **Special Tests and Provisions – Provider Eligibility – Lack of Documentation (CHIP)**

**Recommendation:** HHSC should implement controls to ensure:

- Documentation is maintained for at least the length of the providers' current enrollment period or three years, whichever is greater in accordance with 2 CFR 200.334.
- Provider licenses are verified during enrollment.
- Providers are re-enrolled at least once every five years.
- Provider agreements are obtained, and the proper disclosures are made.
- Providers are categorized according to risk level and pre- and post-enrollment site visits are conducted as required for those deemed moderate or high risk.
- Relevant federal databases are checked during initial enrollment and at least monthly for all providers currently enrolled in CHIP.

**Views of responsible officials:**

HHSC concurs with the finding.

**Corrective action plan:**

In December 2021, the Texas Health and Human Services Commission (HHSC) implemented the Texas Medicaid & Healthcare Partnership (TMHP) Provider Enrollment Management System (PEMS), an automated system that is the single tool for provider enrollment, re-enrollment, revalidation, and maintenance requests (maintaining and updating provider enrollment record information).

Children's Health Insurance Program (CHIP) provider enrollment, revalidation, and re-enrollment documentation, including risk-based screenings, are tracked in PEMS. Additionally, the relevant federal databases are checked at least monthly for all providers currently enrolled in CHIP.

Of the CHIP providers requested during the fiscal year 2023 Statewide Single Audit, 59 of 60 samples had been enrolled or revalidated through PEMS and the auditor received all requested documentation. The listed exceptions only apply to one CHIP provider. The provider enrolled with CHIP before the implementation of PEMS.

HHSC operated under the public health emergency (PHE) between March 30, 2020, and May 11, 2023. In response to the public health emergency (PHE), the Centers for Medicare and Medicaid Services waived exclusion check requirements for provider reenrollments and revalidations.

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HHSC is in the process of revalidating providers through PEMS; however, as a result of the PHE end date and provider revalidation requirements, the projected completion date for the required revalidation of all CHIP providers is January 2027.

HHSC continues efforts to enroll CHIP providers through PEMS and expects to eliminate errors related to these documents once all CHIP providers have revalidated.

**Implementation dates:**

- December 2021, PEMS implementation
- January 2027, provider enrollment and revalidation completed

**Responsible persons:**

Jordan Nichols, Deputy Associate Commissioner, Medicaid and CHIP Services Operations Management



**2023-016**                      **Period of Performance**

**Recommendation:** HHSC should enhance and/or modify existing controls to ensure that costs charged to a project have service dates within the period of performance stated in the federal award.

**Views of responsible officials:**

HHSC concurs with the finding.

**Corrective action plan:**

HHSC completed the correction of the rate prior to year-end close on August 25, 2023. General Ledger Cost Allocation Team will work with CFO Operations Support to develop a query to identify journal transactions that post in the CAPPs Financials general ledger module before the project start date. This query will be run monthly and any exceptions will be corrected. An additional review of the new fiscal year payroll projects will be performed by both Budget and the General Ledger Chartfield teams as part of annual fiscal year close coordination.

**Implementation dates:**

August 31, 2024

**Responsible persons:**

Heather Nevill, Director, Fund Management

**2023-017**                      **Special Tests and Provisions – ADP Risk Analysis and System  
Security Review – Information Technology – Lack of Risk  
Assessments**

**Recommendation:** HHSC should ensure all systems are reviewed in a two-year period. HHSC should also implement oversight controls to ensure progress toward the plan is executed during the two-year period, including resolution of remediation items.

**Views of responsible officials:**

HHSC concurs with the finding.

**Corrective action plan:**

To ensure compliance is being met with Risk Assessments, the Chief Information Security Officer (CISO) will implement regular compliance reviews, at the beginning of each quarter with Program Director level leadership. Any non-compliance will be addressed with the Program area by regularly sharing email reminders for reporting, training, and assistance from security. The reports will begin to be shared on July 31, 2024.

Application Services, in collaboration with the CISO and the Information Technology (IT) Business Operations' Policy, Planning, and Performance team, will establish and publish a process for the successful completion of Risk Assessments, including roles and responsibilities, processes, and procedures to ensure timely completion and ongoing compliance. The target implementation date for this document is January 15, 2025.

**Implementation dates:**

January 15, 2025

**Responsible persons:**

Leatha Marr, Director, IT Applications Services  
Vikram Muralidharan, Chief Information Security Officer

**2023-018**                      **Special Tests and Provisions – Provider Eligibility – Lack of Documentation (Medicaid)**

**Recommendation:** HHSC should implement controls to ensure:

- Documentation is maintained for at least the length of the providers' current enrollment period or three years, whichever is greater in accordance with 2 CFR 200.334.
- Provider licenses are verified during enrollment.
- Providers are re-enrolled at least once every five years.
- Provider agreements are obtained, and the proper disclosures are made.
- Providers are categorized according to risk level and pre- and post-enrollment site visits are conducted as required for those deemed moderate or high risk.
- Relevant federal databases are checked during initial enrollment and at least monthly for all providers currently enrolled in Medicaid.

**Views of responsible officials:**

HHSC concurs with this repeat finding.

**Corrective action plan:**

In December 2021, HHSC implemented the Texas Medicaid & Healthcare Partnership (TMHP) Provider Enrollment Management System (PEMS), an automated system that is the single tool for provider enrollment, re-enrollment, revalidation, and maintenance requests (maintaining and updating provider enrollment record information).

Medicaid provider enrollment, revalidation, and re-enrollment documentation, including risk-based screenings, are tracked in PEMS. Additionally, the relevant federal databases are checked at least monthly for all providers currently enrolled in Medicaid.

Of the Medicaid providers requested during the fiscal year 2023 Statewide Single Audit, 47 of 60 samples had been enrolled or revalidated through PEMS and the auditor received all requested documentation. The listed exceptions only apply to Medicaid long-term care (LTC) providers whose enrollment and/or revalidation have not yet been processed through PEMS. The LTC enrollment and revalidation process mirrors the sampled acute care providers which were found to be 100 percent compliant during this review, further supporting that the process is working.

HHSC operated under the public health emergency (PHE) between March 30, 2020, and May 11, 2023. In response to the PHE, the Centers for Medicare and Medicaid Services waived exclusion

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check requirements for provider reenrollments and revalidations. HHSC is in the process of revalidating providers through PEMS; however, as a result of the PHE end date and provider revalidation requirements, the projected completion date for the required revalidation of all LTC providers is January 2027.

HHSC continues efforts to enroll LTC providers through PEMS and expects to eliminate errors related to these documents once all LTC providers have revalidated.

**Implementation dates:**

- December 2021, PEMS implementation
- January 2027, provider enrollment and revalidation completed

**Responsible persons:**

Jordan Nichols, Deputy Associate Commissioner, Medicaid and CHIP Services Operations Management



GOVERNOR GREG ABBOTT

Finding Number 2023-019 **Information Technology – Change Management**

**Views of responsible officials:**

The Office of the Governor (OOG) management agrees with the finding that the documented evidence of Change Management execution is insufficient. While the change management procedure is in practice cohesive and in continued use, the documentation of such and evidence of the repeatability thereof, is insufficient for the Texas Travel Industry Recovery Grant Program (TTIR) Portal.

**Corrective action plan:**

The OOG updated and documented the Change Management Procedures for Portal systems for all Portals subsequent to TTIR. The OOG began using Super Clio (the internally developed Change Management tracking system) for new projects and Portals, subsequent to TTIR, in accordance with the new Change Management Procedure. Please see attached Change Management Procedure for OOG Information Services Division Portal systems.

TTIR is a portal system that was created for a limited purpose and will decommission in the summer of 2024. The OOG will include the TTIR decommissioning project under the Change Management Procedure and mandate use of Super Clio. OOG Management does not anticipate further changes will be done to TTIR code, hotfixes applied, or content changes will be made. Any exceptions to this will be documented, approved, and signed by Management and put in the TTIR Program file for future evidence.

**Implementation date:**

Full implementation March 1, 2024

**Responsible persons:**

Suzanne Johnson, Director of Administration  
Lars Hjaltman, Director of Information Services Division



GOVERNOR GREG ABBOTT

Finding Number 2023-020 **Information Technology Logical Access**

**Views of responsible officials:** The Office of the Governor (OOG) management agrees with the finding that the OOG did not perform a documented periodic access review of users for the eGrants application, which would include a review of privileged users' access during the fiscal year.

**Corrective action plan:**

The Office of the Governor, Public Safety Office (PSO) has Policy 8.60 User Accounts that includes the periodic review of internal and external users in eGrants every six (6) months. This eGrants User Account Review is the responsibility of the PSO eGrants Help Desk. In November 2022, the lead System Support Specialist for the PSO retired from state service with over 20 years of service to the OOG. Due to her knowledge of the eGrants system, she was assigned the responsibility of completing the eGrants User Access Review; and, prior to her departure she completed a review that covered the January – June 2022 review period. After her departure, the eGrants User Access Review responsibility was assigned to the eGrants Help Desk but was not placed on the Master Tasklist used by the Desk to track compliance and reporting deadlines. This led to the July – December 2022 User Access Review not being completed.

To ensure the eGrants User Access Review is completed in a timely manner and in accordance with our internal policy, this task has been added to the PSO Master Tasklist with a due date of July 31 for the January – June review period and January 31 for the July – December review period.

In December 2023, the eGrants Help Desk completed the January 2023 – June 2023 user account review; the July 2023 – December 2023 review was completed on February 1, 2024. In December 2023 the PSO's Grants Administration Director trained two PSO Help Desk staff on the User Account Review processes to mitigate issues with staff vacancies. This task will be monitored by the PSO's Grants Administration Director.

**Implementation date:**

December 18, 2023

**Responsible persons:**

Angie Martin, Public Safety Office Grants Administration Director  
Public Safety Office eGrants Help Desk Staff



GOVERNOR GREG ABBOTT

Finding Number 2023-021 **Reporting**

**Views of responsible officials:** The Office of the Governor (OOG) management agrees with the finding that the variances related to cumulative obligations are due to OOG reporting budgeted amounts rather than obligated amounts as defined by the SLFRF Compliance and Reporting Guidance Version 5.0. The remaining variances are due to discrepancies between the Agency Reconcilers and amounts reported in OOG's eGrants system. When variances occurred, it was typically the result of data entry errors within the Agency Reconcilers. In these cases, the OOG deferred to the amounts reported in its eGrants system rather than the amounts reported by the state agencies in the Agency Reconcilers.

**Corrective action plan:**

The OOG is creating materials for Grantees to clearly define and standardize terms in accordance with SLFRF Compliance and Reporting Guidance Version 5.0. Additionally, the OOG is updating internal processes to enforce Agency reporting of FSRs and Reconcilers on a monthly basis for all active grants. The OOG will ensure accuracy of Agency submissions by reconciling data between the eGrants Financial Status Reports (FSRs) and the Reconcilers. Should a variance exist, the OOG will document any changes made, and the reason therefore, with concurrence from the Agency.

The OOG will update the reporting processes and institute new internal controls. For each reporting period, the ARPA Reporting Administrator will take the quarterly data provided for each grant and reconcile that information with the eGrants FSR data. The Public Safety Office (PSO) Grants Administration Director will verify the data. The PSO Executive Director will review and Administration Director will approve the reporting information prior to submission in to the ARPA Portal. Prior to final submission, the data will receive a quality assurance check.

**Implementation dates:**

Full implementation by April 1, 2024

**Responsible persons:**

Suzanne Johnson, Director of Administration  
Aimee Snoddy, Executive Director Public Safety Office



TEXAS DEPARTMENT OF AGRICULTURE  
COMMISSIONER SID MILLER

**2023-022 Reporting- PR28 Financial Summary Report**

**Views of responsible officials:** TDA agrees with the finding.  
TDA acknowledges that the appropriate adjustments are not reflected in the PR-28 report originally submitted for Program Year 2022.

**Corrective action plan:** TDA has completed the noted adjustments and submitted a corrected PR-28 for Program Year 2022 to HUD.

**Implementation dates:** February 1, 2024

**Responsible persons:** Suzanne Barnard, Director for CDBG Programs





TEXAS DEPARTMENT OF AGRICULTURE  
COMMISSIONER SID MILLER

**2023 – 023 Reporting – FFATA**

**Views of responsible officials:** TDA agrees with the finding.  
TDA acknowledges the FFATA reports were not submitted timely.

**Corrective action plan:** TDA will ensure that all FFATA reports are submitted timely.

For CDBG, program staff has implemented procedures to ensure that FFATA reports are prepared, reviewed by the Director of CDBG Programs, and submitted on a monthly basis.

**Implementation dates:** January 2024

**Responsible persons:** Suzanne Barnard, Director for CDBG Programs



TEXAS DEPARTMENT OF AGRICULTURE  
COMMISSIONER SID MILLER

**2023-023 Reporting – FFATA**

**Views of responsible officials:** TDA FND agrees with the CLA's recommendation.

**Corrective action plan:** Food and Nutrition Department revised the internal Federal Funding Accountability and Transparency Act (FFATA) reporting procedures to ensure that all subaward/subaward amendment obligations over \$30,000 are identified and submitted in Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) by the last day of the month following the month in which the subaward/subaward amendment obligation was made or the subcontract award/subcontract modification was made.

TDA FND provided correspondence emails and incident reports documentation with screenshots for the FSRS technical issues to CLA:

CNC\_NSLP grant: TDA FND informed CLA auditors that agency has been experiencing significant technical difficulties uploading the FFATA data into FSRS. During these attempts, the system shows the following error message: "Sub-awardee Awardee Address - Congressional District could not be validated/matched from the provided address and zip+4." Unfortunately, this occurred on numerous uploads (300-400) every time an attempt was made. As a disclaimer, a single error will prevent an entire report from being uploaded into the system. TDA FND staff has contacted the FSRS helpdesk many times to no avail, resulting in reports not being uploaded and causing TDA FND to be behind on the FFATA reporting.

FFVP grant: TDA allocates FFVP funds to CEs during two periods of operation. If CEs do not spend the funds, then TDA must either (1) reallocate or (2) let the funds lapse and return to USDA. Considering the nature of the grant allocation and USDA requirements of maximizing grant spending to benefit schools during this process, it might cause a discrepancy between what was reported on the FFATA report and what was adjusted after the fact.

As of today, the system error continues to occur with TDA FND staff having little to no control over it. TDA would like to emphasize that the help desk process with FSRS is not expedient and would cause the loss of employee productivity if the burden to remedy the systems issues (beyond recording unsuccessful attempts) was delegated to the state.

TDA FND staff will continue to prepare the reports and attempt to submit them as required. TDA FND Staff will document instances where the upload is unsuccessful.

**Implementation dates:** 03.01.24

**Responsible persons:** Anwar Sophy, Administrator, TDA FND Business Management



## TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS

[www.tdhca.texas.gov](http://www.tdhca.texas.gov)

Greg Abbott  
GOVERNOR

**BOARD MEMBERS**  
Leo Vasquez, *Chair*  
Kenny Marchant, *Vice Chair*  
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Holland Harper, *Member*  
Ajay Thomas, *Member*

Federal Agency: U.S. Department of the Treasury  
Federal Program Title: Emergency Rental Assistance Program  
ALN: 21.023

### **2023-024 Eligibility**

**Views of responsible officials:** Management agrees with the finding and recommendation

**Corrective action plan:** The program is no longer issuing new payments and is in the process of final reconciliation and closure. TRR management shared these findings with the external application review vendor on February 9, 2024, reiterating the processes for reviewing and approving rental assistance according to all program policies and procedures and ensuring that appropriate documentation related to review of applications is maintained in the files.

**Implementation dates:** February 9, 2024

**Responsible persons:** Danny Shea, TRR Senior Program Manager

### **2023-025 Subrecipient Monitoring**

**Views of responsible officials:** The Department's Compliance Subrecipient Monitoring (CMSM) staff acknowledges that a subrecipient was erroneously not included in the Master Planning Summary. However, the Department's procedures for risk assessment and monitoring activities for this review period remain compliant with 2 CFR section 200.303(a) as well as 2 CFR section 200.331(6)(b). Risk assessment for non-formula funded contracts is 100% risk based. Both risk assessment and subsequent monitoring functions represent a snapshot of the Department's pass-through activities and 100% review is not required. It is the Department's stance that this error does not materially impact the risk assessment process or the scope of this audit.

**Corrective action plan:** To address the error, CMSM will add an additional layer of review for the Master Planning Summary (MPS) to be performed by the director of compliance subrecipient monitoring. In addition the MPS will be periodically provided to affected Program divisions for review.

**Implementation dates:** March 1, 2024

**Responsible persons:** Earnest Hunt, Director of Compliance Subrecipient Monitoring

### **2023-026 Special Tests and Provisions – ERA Funds Reallocation**

**Views of responsible officials:** Management agrees with the finding and recommendation

**Corrective action plan:** TDHCA will enhance internal controls over reporting by implementing a secondary review to compare reported amounts to supporting documentation. Standard Operating Procedures will be updated to include secondary review. The formula that led to this error has already been corrected.

**Implementation dates:** March 31, 2024

**Responsible persons:** David Johnson, HAF/TRR Data & Reporting Manager



Federal Agency: U.S. Department of the Treasury  
Federal Program Title: Homeowner Assistance Fund Program  
ALN: 21.026

**2023-027 Eligibility**

**Views of responsible officials:** Management concurs with the control deficiency.

**Corrective action plan:** Yardi and AmeriNat Case auditors and supervisors have been reminded that the original loan amount and origination date must be verified before approving a case. The CDF portal should have these columns completed. If the CDF does not include the original loan amount and origination date, case auditors will ask the loan servicer for a corrected record which includes the original loan amount and origination date in order to confirm conforming loan limits. For non-traditional loan servicers, a deed of trust or settlement statement will continue to be requested from the homeowner.

As it relates to the specific case in question, the Reinstatement (R program) plus Monthly Payment Assistance (U Program) case was originally a HAF Contribution to Modification case (P Program.) The case was transferred from the P Program to the R Program on 8/23/2022 and due to a technical issue, the Yardi portal did not add the U Program to the existing R Program. On 1/17/2024, the U Program was manually added to the R Program and payment was made to the homeowner's loan servicer for the three additional monthly payments.

**Implementation dates:** 01/17/2024

**Responsible persons:** Lizet Hinojosa, Director of HAF and Grace Timmons, Assistant Director of HAF

**2023-028 Reporting**

**Views of responsible officials:** Management concurs with the control deficiency.

**Corrective action plan:** In response to the recent audit, the Texas Department of Housing and Community Affairs' (TDHCA) Homeowner Assistance Fund (HAF) Data and Reporting Team (DRT) is implementing operational changes to enhance its ability to validate the quarterly reports. Moving forward, DRT will not only receive reports on totals for each budget, obligation, and expenditure field, but will also require the submission of backup documentation from the sending party. This additional step ensures that the team can independently verify the accuracy of reported figures. Furthermore, DRT will check the calculations within the backup documentation to confirm that the aggregate amounts align with the reported figures. These measures are designed to ensure that the HAF program's reporting is both accurate and reflective of activities.

**Implementation dates:** 02/12/2024

**Responsible persons:** David Johnson, HAF/TRR Data and Reporting Manager; Lizet Hinojosa, Director of HAF; Grace Timmons, Assistant Director of HAF; Lanette Johndrow, Director of HAF Subrecipient Activities; and Teri-Ann Parise, HAF Financial Analyst.

For legal and counseling services, a report has been created that pulls all costs from the Housing Contract System and separates the data by Intake, Housing and Legal to allow for an appropriate report of all costs. This report is to be run weekly and updated by the Director of HAF Subrecipients, and then given to the finance department to verify against paid invoices for validation. Any discrepancies are to be discussed immediately and resolved.

**Implementation dates:** 7/17/2023

**Responsible persons:** Lanette Johndrow, Director of HAF Subrecipient Activities; Teri-Ann Parise, HAF Financial Analyst; and Mariah Tamayo, Financial Analyst





**TDEM**  
THE TEXAS A&M UNIVERSITY SYSTEM

**2023-029**

**Reporting – Financial and Special Reporting for FFATA**

**Federal Program Title: Disaster Grants - Public Assistance (Presidentially Declared Disasters)**

**Views of responsible officials:**

Specific to the financial reporting, it appears there was a malfunction with the federal system adhoc legacy inquiry reporting tool when generating federal financial reports containing the total federal funds authorized. The federal system's malfunction produced a comingled program report which caused an overage in total federal funds authorized. TDEM no longer generates reports from the unreliable federal system adhoc legacy inquiry module. As of October 2023, we began utilizing the federal system APEX reports.

TDEM has followed up with the Federal Support Center for the Payment Management System multiple times to determine what is causing the federal system to report inaccuracies, however they have failed to address the issue at hand, have stated that "soon the legacy adhoc will no longer be available", and are encouraging grantees to only use the APEX reports – seemingly due to the inaccuracies, such as the one noted here, that the federal system generates.

Regarding the FFATA reporting, a new automated report developed by a third-party vendor to streamline the reporting timeline was being utilized after an internal testing phase had transpired. A gap was later identified which inadvertently created the timing delay.

**Corrective action plan:** TDEM will utilize the federal system APEX reports for financial reports.

For FFATA reporting, TDEM will work closely with the software vendor to correct deficiencies in data provided on the automated FFATA report. Additionally, TDEM will utilize the data generated directly from the federal system for monitoring FFATA submissions.

**Implementation dates:** Specific to the financial reporting – October 2023  
FFATA – February 2024

**Responsible persons:** Division Chief – Finance – Vicki Newlin  
Division Chief – Business Services – Carolyn Record

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## 2023-030 Reporting – Special Reporting

**Views of responsible officials:** TEA agrees an error was made during the upload of the LEA submitted corrected CROSSACT data. The corrective actions below will be implemented to prevent future occurrence.

**Corrective action plan:** TEA's Department of Grant Compliance and Administration (GCA) will implement the following actions to ensure accuracy of corrections requested by LEAs in the USDE ESSER Annual Performance Report:

- **USDE ESSER Reporting Corrections Changelog** – In direct response to this audit exception, the GCA Department Chief of Staff and GCA ESSER Reporting Team has begun implementing a changelog to track LEA corrections on the various ESSER Annual Performance Reports. This changelog is intended to:
  1. Track changes requested by LEAs;
  2. Verify that staff have responded to and confirmed corrections with LEAs;
  3. Track that changes have been made on the various reports; and
  4. Ensure that the changes are completed on the respective report.
- **Updated Documentation Procedures** – GCA Department Chief of Staff and ESSER Reporting staff will begin to ensure that the various corrected reports (after the first submission, and subsequent correction periods) are properly documented, so that the various versions of the report submitted to USDE are tracked accordingly, this will allow for corrections requested by LEAs can be verified in accordance with the changelog mentioned above.
- **Quality Control Review** – GCA Department Chief of Staff and ESSER Reporting Staff will begin development of additional quality control procedures for the CROSSACT report to verify that the data that is submitted by LEAs via SmartSheet is properly entered into the Excel spreadsheet that is uploaded to USDE. These procedures will verify the following:
  1. Verify that the appropriate LEA name and UEI was properly entered into the Excel spreadsheet; and
  2. Verify that the FTE counts reported by LEAs upload correctly and within the variance allowed by USDE in their business rules.

**Implementation dates:** All of these changes will be implemented starting in Year Four of USDE ESSER Annual Reporting by TEA.

**Responsible persons:** Associate Commissioner and Chief Grants Officer, Cory Green and GCA Department Chief of Staff, Nick Davis

# Texas Workforce Commission

A Member of Texas Workforce Solutions

Bryan Daniel, Chairman  
Commissioner Representing  
the Public

Alberto Treviño III  
Commissioner Representing  
Labor

Joe Esparza  
Commissioner Representing  
Employers

Edward Serna  
Executive Director

## **2023-031 Subrecipient Monitoring**

**Views of responsible officials:** The Texas Workforce Commission acknowledges and agrees with the finding with one observation. Follow-up review indicates that only 6 of 7 AEL subrecipients tested were not included in the risk assessment. 'Restore Education' was, in fact, assessed.

It was SRM's understanding from prior guidance that the types of AEL subrecipients tested as part of this audit were not applicable to SRM's risk assessment process. We have confirmed with TWC's AEL program staff that they should have been in scope for SRM's annual and mid-year risk assessments.

**Corrective action plan:** SRM has added all AEL subrecipients to its Monitoring Year 2024 mid-year risk assessment. They will be included in the Monitoring Year 2025 risk assessment and all annual and mid-year risk assessments going forward.

**Implementation dates:** January 23, 2024

**Responsible persons:** Mary Millan, Deputy Director, SRM, Division of Fraud Deterrence and Compliance Monitoring.

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**STATE OF TEXAS  
CORRECTIVE ACTION PLAN – OTHER AUDITORS  
YEAR ENDED AUGUST 31, 2023**

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**Corrective Action Plan – Other Auditors**

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Finding 2023-101



### *Eligibility*

#### **Views of Responsible Officials:**

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

#### **Corrective Action Plan:**

A process with the Student Aid office exists for aid clean up that is run after Census Day for each part of term identifying students that had a variation in payouts versus packaged budget. In reviewing the 2022-2023 aid year, it appears that these reports and processes were not being worked due to staff turnover.

Working the students identified on this report is part of scheduled processes. Student Aid is working with IT to have these reports automated and scheduled out for delivery to ensure that it is received and worked in a timely manner.

**Implementation Date:** February 2024

**Responsible Person:** Megan Begnaud, Director of Student Aid

### *Reporting*

#### **Views of Responsible Officials:**

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

#### **Corrective Action Plan:**

When the office of Student Aid began work on the Fiscal Operations Report and Application to Participate (FISAP), a discrepancy in the PELL amount was identified. The SAO team requested the FISAP in October 2023, which notated that the PELL amount would need to be submitted by the December 15<sup>th</sup> deadline. The corrections to PELL were not resolved by the December 15<sup>th</sup> deadline, so a request for extension was requested on December 15, 2023, and granted on December 20, 2023, with an updated due date of January 3, 2024.

- Part II, Section E was completed with the corrected PELL amount on final submission.
- FSEOG Expenditures Reporting is being reviewed by Student Aid and Student Business Services to identify the error in reporting discrepancies.

**Implementation Date:** February 2024

**Responsible Person:** Megan Begnaud, Director of Student Aid

*Special Tests and Provisions- Disbursements to or On Behalf of Students*

**Views of Responsible Officials:**

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

**Corrective Action Plan:**

The Student Aid office has worked with IT to automate the communications identified in the audit report. All processes are successfully running with the new system. Student Aid is also reviewing disbursement communications. Based on testing it was identified that students were being notified based on the traditional student schedule, but additional disbursements for online students were being missed. We are actively working to implement disbursement communications for all parts of terms.

It was identified that the Nursing Faculty Loan Program (NFLP) was initially set up in the system as a grant, which did not cause the missing promissory note to prevent disbursement. This NFLP has been corrected in the Banner system from grant to loan, which will trigger the systems set in place for disbursement to students receiving the NFLP.

**Implementation Date:** February 2024

**Responsible Person:** Megan Begnaud, Director of Student Aid

*Special Tests and Provisions- Return of Title IV Funds*

**Views of Responsible Officials:**

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

**Corrective Action Plan:**

Lamar University has already begun making strides to improve processes to ensure Return to Title IV (R2T4) funds are being reviewed and calculated correctly as it relates to return calculations. With turnover in staffing, we have worked to identify training materials available and schedule our FA Specialist Sr. the opportunity to attend the Return to Title IV training offered through NASFAA. Moving forward, any future staff will be required to attend this course to gain a better understanding of the process. We were provided a list of schools with unique modules for support or guidance with our processes. Once these resources and trainings are available, the Standard Operating Procedure manual will be updated to reflect process improvements.

IT is working with Student Aid to review reports and streamline the data used to identify students with changes to enrollment. This will allow a quicker turnaround time for processing students' accounts.

A process has been implemented with Student Aid and the Registrar's office to ensure that all changes to the academic calendar are reported so that adjustments can be made. This will ensure that an accurate calculation of days is being used. In addition, we have begun reviewing our current Course Program of Study process and look to implement a change. This will allow us to freeze a student's CPOS, which will avoid a student having a change in aid eligible enrollment after the R2T4 adjustments have been made.

**Implementation Date:** August 2024

**Responsible Person:** Megan Begnaud, Director of Student Aid

Finding 2023-105



*Special Testing and Provisions- Enrollment Reporting*

**Views of Responsible Officials:**

The University accepts and confirms the findings. Through assessing and identifying the exceptions in the audit the University will work to develop and enforce the beneficial measures needed to refine our procedures.

**Corrective Action Plan:**

The University has formally documented the procedures that have been put in place. The University will address issues with National Student Clearinghouse (NSC) reporting and will attempt to fix each issue before sending to NSC, including Social Security Number, Name, and other miscellaneous issues. The procedures include three DegreeVerify files being sent that report graduates and the University will be adding three more DegreeVerify files to be sent two to three weeks after the end of the semester, part of term and end of mini to pick up remaining graduates for the term. The University will have the Information and Analysis team create a report each term of students that were enrolled in the previous semester but are not enrolled in the current semester so that they can be reported as withdrawn to NSC correctly.

**Implementation Date:** February 2024

**Responsible Person:** Cheri Lewis, Enrollment Management Analyst





# Sam Houston State University

*A Member of The Texas State University System*

## FINANCIAL AID & SCHOLARSHIPS OFFICE

Sam Houston State University

**2023-xxx** General Controls. The following compliance areas were impacted:

Finding 2023-106

Eligibility

Reporting

Special Tests and Provisions - Disbursements To or On Behalf of Students

Special Tests and Provisions - Return of Title IV Funds

Special Tests and Provisions - Enrollment Reporting

**Federal Agency:** U.S. Department of Education

**Federal Program Title:** Student Financial Assistance Cluster

**Assistance Listing Number:** Cross-cutting

**Pass-Through Agency:** N/A

**Award Number:** Cross-cutting

**Award Period:** July 1, 2022, to June 30, 2023

**Statistically Valid Sample:** No and not intended to be a statistically valid sample

**Type of Finding:** Significant Deficiency

**Questioned Costs:** None

**Repeat Finding:** No

### General Controls

An institution must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, Code of Federal Regulations (CFR), Section 200.303(a)).

**Sam Houston State University (University) did not appropriately restrict access to its student information system.** Specifically, the University did not always limit access to the student information system to only users who needed that access based on their job responsibilities. While the University had a process in place to review user access, that process was not adequately designed to ensure that the University granted the appropriate levels of access to all users based on the users' job duties. Allowing users inappropriate or excessive access to systems increases the risk of unauthorized changes being made in those systems.

**In addition, the University did not have sufficient controls over its change management process for information systems.** Specifically, 1 (14 percent) of 7 changes tested lacked documentation showing that the change was properly tested or validated before it was migrated to production. Not having sufficient controls over the change management process increases the risk of unauthorized programming changes being made to critical information systems that the University uses to administer student financial assistance.

### Recommendations

The University should:

- Ensure that user access to its student information system is appropriately limited based on a user's job responsibilities.
- Strengthen its controls over its change management process to ensure adequate validation of changes prior to implementation.



# Sam Houston State University

A Member of The Texas State University System

## FINANCIAL AID & SCHOLARSHIPS OFFICE

2023-xxx (Continued)

### Views of Responsible Officials:

*The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

### Corrective Action Plan:

*The user access has been limited to their specific job function. The university will verify user access was appropriately updated/removed. Access review procedures will be reviewed to ensure access is appropriately assigned in the future.*

*To streamline and assure a consistent outcome regarding the approvals for security patches to be introduced to the production environment, the University will convert these normal changes to standard changes. A standard change is "A pre-authorized change that is low risk, relatively common and follows a procedure or work instruction. (ITIL v4 definition.)" Software patching and updates are standard change candidates. Not applying security patches in a timely manner introduces a greater risk to the University than processing these requests as a normal change.*

*A standard change is pre-authorized and will address how IT is testing and/or validating whether the OS patches were successful in an available test environment prior to deployment to production. Test procedures will be documented as a requirement of the Standard Change Model. IT will document that outcome of the testing and/or validating of the OS patch as a Journal entry on the Standard Change prior to implementation.*

*The Change Advisory Board (CAB) will review these changes/procedures on a regular basis to ensure we are in compliance. Policies, Standards and Procedures will be updated to meet any required changes.*

**Implementation Date:** January, 2025

**Responsible Person:** Michael Dewey, Chief Technology Officer  
Amy Wilson, Director of Financial Aid and Scholarships

2023-xxx Eligibility

Finding 2023-107

<b>Federal Agency:</b>	U.S. Department of Education
<b>Federal Program Title:</b>	Student Financial Assistance Cluster
<b>Assistance Listing Number:</b>	84.268
<b>Pass-Through Agency:</b>	N/A
<b>Award Number:</b>	Federal Direct Student Loans, P268K232301
<b>Award Period:</b>	July 1, 2022, to June 30, 2023
<b>Statistically Valid Sample:</b>	No and not intended to be a statistically valid sample
<b>Type of Finding:</b>	Significant Deficiency and Noncompliance
<b>Questioned Costs:</b>	None
<b>Repeat Finding:</b>	No



# **Sam Houston State University**

*A Member of The Texas State University System*

## **FINANCIAL AID & SCHOLARSHIPS OFFICE**

### **Federal Direct Student Loans**

Direct Unsubsidized Loans have higher annual limits for certain graduate and professional health professions students. Schools may award the increased unsubsidized amounts to students who are enrolled at least half-time in certain health professions programs. The increased unsubsidized amounts that an eligible health professions student may receive are in addition to the regular \$20,500 Direct Unsubsidized Loan annual loan limit for graduate and professional students. For programs with an academic year covering 10 or 11 months, the annual additional unsubsidized loan limit must be prorated. The prorated annual loan limit is determined by dividing the applicable loan limit for a nine-month academic year by nine, and then multiplying the result by 10 or 11 (U.S. Department of Education *2022-2023 Federal Student Aid Handbook*, Volume 3, Chapter 5).

**Based on a review of the full population of student financial assistance recipients, Sam Houston State University (University) overawarded a total of \$239,932 in Unsubsidized Direct Loans to 133 students.** Due to an incorrect proration methodology, the University awarded first- and second-year students in the Doctor of Osteopathic Medicine program in excess of their Unsubsidized Direct Loan annual limit. Specifically, the University prorated the sum of the annual and increased additional annual limits, instead of prorating only the increased additional annual limit. After auditors brought the errors to the University's attention, it returned the excess Unsubsidized Direct Loan funds; therefore, there were no questioned costs.

### **Recommendation**

The University should use the appropriate methodology when prorating Unsubsidized Direct Loans for eligible health professions students to ensure that loans are disbursed within the student's applicable annual limit.

### **2023-xxx (Continued)**

#### **Views of Responsible Officials:**

*The University acknowledges and agrees with the findings of this audit. Management recognizes that increased unsubsidized amounts for eligible health professions are to be calculated by prorating the additional months then dividing the applicable loan limit for a nine-month academic year by nine, and then multiplying the result by 10 or 11, depending on the months of the program.*

#### **Corrective Action Plan:**

*The University has implemented corrections to this calculation when it was brought to the attention by the State Auditor's Office. Corrective action was immediately taken by reducing the unsubsidized award for those who received the incorrect amount during the 2022-2023 award year. The University also corrected awards for the 2023-2024 year and updated the awarding rules in its Banner system.*

**Implementation Date:** August 2023

**Responsible Person:** Amy Wilson, Director of Financial Aid and Scholarships





# Sam Houston State University

*A Member of The Texas State University System*

## FINANCIAL AID & SCHOLARSHIPS OFFICE

2023-xxx Special Tests and Provisions – Return of Title IV Funds

Finding 2023-108

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.007; 84.063; 84.268; and 84.379  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224110; Federal Pell Grant Program, P063P222301; Federal Direct Student Loans, P268K232301; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232301  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on the student's behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their



# Sam Houston State University

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## FINANCIAL AID & SCHOLARSHIPS OFFICE

Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)).

### **2023-xxx (Continued)**

For distance education, documenting that a student has logged into an online class is not sufficient to demonstrate academic attendance by the student. An institution must demonstrate that a student participated in class or was otherwise engaged in an academically related activity. Only active participation by a student in an instructional activity related to the student's course of study that meets the definition of "academic engagement" in Title 34, CFR, Section 600.2 and takes place during a payment period or period of enrollment qualifies as attendance in an academically related activity (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 5, Chapter 2).

**For 1 (4 percent) of 24 students tested, Sam Houston State University (University) did not have evidence of academic engagement in the distance education course from which the student's withdrawal date was determined.** The University relies on the last dates of academic activity provided by instructors to determine the withdrawal date for Return of Title IV purposes for students who unofficially withdraw. The student's record did not reflect evidence of academic activity for the distance education course, and the University asserted that the last day of attendance provided by the instructor was inaccurate. The University did not have a process in place to require instructors to provide or maintain evidence of academic engagement in distance education courses. As a result, the University did not perform a return calculation because it incorrectly determined that the student completed over 60 percent of the period. After auditors brought the issue to the University's attention, the University performed a return calculation and returned Title IV funds as required; therefore, there were no questioned costs.

Having a process that does not consistently calculate and return the correct amount of Title IV funds increases the risk that the University could return less Title IV funds than it is required to return.

### **Recommendations**

The University should:

- Ensure that evidence of academic engagement is consistently documented for students in distance education courses.
- Strengthen its controls to ensure that it accurately calculates returns of Title IV funds when required, including review of the variables it uses in those calculations.

### **Views of Responsible Officials:**

*The University acknowledges and agrees with the findings of this audit. Management acknowledges the responsibility to accurately verify the academic engagement and document it for students enrolled in distance education courses.*

### **Corrective Action Plan:**



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*The University has adjusted its practices to verify the academic engagement after resigning through online activity reports for students enrolled in distance education courses. Additional training is being provided to faculty members on the importance of the last day of attendance records.*

**Implementation Date:** January 2024

**Responsible Person:** Amy Wilson, Director of Financial Aid and Scholarships





**2023-xxx Eligibility  
Cost of Attendance**

Finding 2023-109

**Views of Responsible Officials:**

The University has carefully reviewed the findings outlined in the recent financial aid audit report, and we acknowledge and agree with the identified areas for improvement. Your thorough examination has provided valuable insights into our financial aid processes, and we appreciate the effort invested in ensuring transparency and accountability.

In response to the findings, we are committed to taking immediate and comprehensive corrective actions to address the identified issues and enhance the overall effectiveness of our financial aid management. Our team is already in the process of developing a detailed Corrective Action Plan that will outline the specific steps we will take to rectify the noted deficiencies. We understand the importance of financial aid in supporting our students' academic endeavors, and we are dedicated to ensuring that our processes align with the highest standards of integrity and compliance.

**Corrective Action Plan:**

In a typical academic year, we package prior to the new aid year COA being finalized. This means that we roll the prior year's components when initially packaging students. Once the new aid year's COA is finalized, we re-run COA to update these components on all students prior to disbursement each term. This involves updating the budget component screen in our student information system. In 2022-2023, we rolled the 2021-2022 budget components and did not accurately update the components in Banner, which led to lower COA for students enrolled in Fall 2022 and Spring 2023. This was not identified until the Summer of 2023 when entering the weekly summer budget components.

The Office of Financial Aid will implement a new aid year checklist specific to the review of Cost of Attendance that has a sign-off for each step of the process. The Executive Director and Director have responsibility in creation of the annual Cost of Attendance. The COA is shared with the Vice President of Enrollment Management prior to any awarding occurs. After the creation of the COA chart, the Director and Assistant Director will ensure accuracy of the chart in comparison to the COA methodology. The Director of Financial Aid will enter these components into Banner with secondary review by the Assistant Director. We will provide screenshots with the checklist that the COA chart matches Banner. When our IT staff runs COA prior to disbursement, we will test a sample of students to ensure budgets match the COA chart and RORALGS.

The policy and procedure will be revised to include these updated procedures.

The 2024-2025 aid year cycle is an atypical cycle with the delayed release of the FAFSA. We will not receive ISIR records until at least February 2024. We will not package students until after the 2024-2025 COA is finalized. This means that we will not roll the 2023-2024 COA. We will follow our new updated procedures and checklist to ensure accurate calculations and reporting.

<b>Implementation Date:</b>	March 2024
<b>Responsible Persons:</b>	Kathy Wright, Executive Director of Student Financial Assistance Services Amanda Petrosian, Director of Financial Aid Josiah Mendoza, Assistant Director of Operations

**FINANCIAL AID**



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Finding 2023-110

**2023-xxx Special Tests and Provisions – Disbursements To or On Behalf of Students  
Award and Disbursement Notifications**

**Views of Responsible Officials:**

The University has carefully reviewed the findings outlined in the recent financial aid audit report, and we acknowledge and agree with the identified areas for improvement. Your thorough examination has provided valuable insights into our financial aid processes, and we appreciate the effort invested in ensuring transparency and accountability.

In response to the findings, we are committed to taking immediate and comprehensive corrective actions to address the identified issues and enhance the overall effectiveness of our financial aid management. Our team is already in the process of developing a detailed Corrective Action Plan that will outline the specific steps we will take to rectify the noted deficiencies. We understand the importance of financial aid in supporting our students' academic endeavors, and we are dedicated to ensuring that our processes align with the highest standards of integrity and compliance.

**Corrective Action Plan:**

The Office of Financial Aid has revised the award and disbursement notifications to TEACH Grant recipients to include all required elements. The award notification now describes how and when funds will be disbursed. The TEACH disbursement notification now includes the date of disbursement, student's right to cancel all or part of the award, and guidance for procedures and time for canceling the award. The policy and procedure will be revised to include these updated procedures.

**Implementation Date:** March 2024

**Responsible Persons:** Amanda Petrosian, Director of Financial Aid  
Josiah Mendoza, Assistant Director of Operations

**FINANCIAL AID**

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**2023-xxx Special Tests and Provisions – Return of Title IV Funds**  
**Return of Title IV Calculations**

**Views of Responsible Officials:**

The University has carefully reviewed the findings outlined in the recent financial aid audit report, and we acknowledge and agree with the identified areas for improvement. Your thorough examination has provided valuable insights into our financial aid processes, and we appreciate the effort invested in ensuring transparency and accountability.

In response to the findings, we are committed to taking immediate and comprehensive corrective actions to address the identified issues and enhance the overall effectiveness of our financial aid management. Our team is already in the process of developing a detailed Corrective Action Plan that will outline the specific steps we will take to rectify the noted deficiencies. We understand the importance of financial aid in supporting our students' academic endeavors, and we are dedicated to ensuring that our processes align with the highest standards of integrity and compliance.

**Corrective Action Plan:**

To address accurate reporting of scheduled breaks in the future, we will update our R2T4 policy and procedure to ensure that weekends are included in the scheduled breaks. Our updated policy and procedure will include information regarding how the break is determined. The Assistant Director of Operations will enter these dates on SOATBRK each aid year with secondary confirmation of accuracy by the Director of Financial Aid.

The Office of Financial Aid did not have update access to the Banner form (SFAWDRL) used to process R2T4 calculations which caused inaccurate processing of students in modules. We have now properly configured our student information system so that the R2T4 processing staff have update access to this form in order to correctly report the start and end dates for students enrolled in modules. This will accurately calculate their percentage of attendance. Our current R2T4 procedures include a monitoring control to ensure accurate return of aid after an R2T4 is calculated and return is determined. The current process is reviewed by the same R2T4 processor who calculated the return. We will revise this procedure to have secondary review by the Assistant Director of Operations or in the absence of the Assistant Director, the Director will conduct this secondary review. We will review all students in which an R2T4 was calculated, not only those who had a return processed. This review will be documented in RHACOMM.

In addition to the above procedural updates, the Office of Financial Aid is re-calculating R2T4 for the students impacted in this sample.

The policy and procedure will be revised to include these updated procedures.

**Implementation Date:** May 2024

**Responsible Persons:** Amanda Petrosian, Director of Financial Aid  
Josiah Mendoza, Assistant Director of Operations

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## 2023-xxx Special Tests and Provisions – Enrollment Reporting

### Views of Responsible Officials:

The Office of the Registrar has thoroughly reviewed the findings related to enrollment reporting, specifically concerning instances highlighted in the recent financial aid audit report. We acknowledge and agree with the identified discrepancies and are committed to addressing these issues promptly. For the student in question where the program begin date was reported incorrectly, we recognize the significance of accurately reporting program begin dates and maintaining accurate and consistent reporting across relevant systems. Regarding the case where the graduated status was inaccurately reported at the campus level, we understand the impact of such discrepancies and the delay in reporting.

We recognize the importance of precise and timely enrollment reporting, and we are committed to enhancing our processes to prevent similar issues in the future. Our team is actively working on these corrective measures, and we aim to demonstrate significant improvements in the accuracy and timeliness of our reporting.

### Corrective Action Plan:

The Office of the Registrar will develop an action plan to evaluate the internal process changes which must occur considering the following implications:

- There will be significant process changes of the reporting parameters that are run for the National Student Clearinghouse jobs in Banner to ensure that the proper branch code is identified for each student;
- Further research will be required to identify other areas which will be impacted by this change, including but not limited to IPEDS data submissions, CBM Reporting, SACSCOC notifications, etc.;
- Will collaborate with College of Graduate Studies to remove degree plans that are listed as sought and are not actively being pursued by the student. This will ensure that correct degree sequencing is accounted for and reported on correctly each month to the National Student Clearinghouse;
- Strengthen internal controls and communication channels to ensure consistent and accurate reporting of student statuses across all levels. Implementing additional validation checks in our reporting systems will ensure the accuracy of program begin dates before submission;
- Update our standard operating procedures to indicate review of the National Student Clearinghouse EDI Rejection File to ensure all students are accurately being pulled into NSLDS;
- Conduct a comprehensive review of our reporting procedures to identify the specific breakdown in the process that led to the failure to report enrollment status to NSLD;
- Implement enhanced internal controls and validation checks to ensure that enrollment statuses are accurately reported to both NSC and NSLDS in a timely manner; and
- The policies and procedures will be revised to include these updated procedures.

**Implementation Date:** January 2024

**Responsible Persons:** Erika Graham, University Registrar

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ENROLLMENT MANAGEMENT  
ACADEMIC AFFAIRS, OFFICE OF THE PROVOST

SCHOLARSHIPS & FINANCIAL AID



Finding 2023-113

**Recommendation:**

The University should ensure that the maximum time frame is configured in its student information system with the accurate number of credit hours for each degree program.

**Views of Responsible Officials:**

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

**Corrective Action Plan:**

Once the discrepancy was identified in July of 2023, corrections were made for the next satisfactory academic progress review in August of 2023 and going forward. The new procedures put into place in August are as follows: the SAP table used for calculating maximum time frame will be reviewed by the Associate Director and Director over Advising in conjunction with the Registrar's office to ensure there are no discrepancies in degree program hour requirements. The policy manual has been revised to include procedures.

**Implementation Date:** August 2023

**Responsible Person:** Delisa Falks, Assistant Vice President

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aggie.tamu.edu





Finding 2023-114

**Recommendation:**

The University should strengthen its process of reporting graduated students and ensure that warning files related to graduated students are addressed and corrected.

**Views of Responsible Officials:**

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

**Corrective Action Plan:**

The University, with the National Student Clearinghouse (NSC), has developed an expanded enrollment reporting schedule for reporting graduated students on special "Graduates Only" files after subsequent semester enrollment reporting has begun. Previously, we relied on the DegreeVerify file to report Graduated status.

The Graduates Only files, which will include only students with an awarded credential for the semester and are a supplement to the regular Enrollment files sent during the semester, will ensure that Graduated statuses for Doctor of Veterinary Medicine students are reported accurately and in a timely manner. The use of a supplemental Graduates Only enrollment file will also eliminate warning files that currently result from the DegreeVerify reporting process. Should there be an issue with the Graduates Only file, an enrollment reporting warning/error file will be received and processed in a timely manner, as they are during the semester when an Enrollment file generates a warning/error report. The new process will be more consistent, efficient, and complete.

The Graduates Only file transmission schedule for the current semester has been updated and procedures for setting the enrollment reporting schedule each year have been updated to include the expanded Graduates Only file transmission schedule. Discussion with the NSC resulted in a clear understanding of how the Graduates Only files should be processed to ensure accurate and complete reporting of Graduated statuses. All staff members responsible for processing of the Graduates Only files have been trained in this procedure, and additional information has been included in written procedures for processing the files.

**Implementation Date:** November 2023

**Responsible Person:** Venesa Heidick, Registrar

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January 26, 2024

Mrs. Valerie W Bogan, CFE  
State Auditor  
Robert E. Johnson Building  
1501 N. Congress Avenue  
Austin, Texas 78701

Via email to: Valerie Bogan [Valerie.Bogan@sao.texas.gov](mailto:Valerie.Bogan@sao.texas.gov)  
Jeff Criminger [Jeff.Criminger@sao.texas.gov](mailto:Jeff.Criminger@sao.texas.gov)

Subject: Statewide Single Audit - Federal Compliance Fiscal Year 2023 Management Response

Mrs. Bogan,

Texas Southern University (TSU) thanks you and your team for conducting the Texas Statewide Single Audit work related to federal compliance of the Student Financial Cluster for fiscal year 2023.

Texas Southern University understands the importance of ensuring compliance with federal regulations and takes all findings noted in your audit seriously. Please accept this document, which provides our management responses to the audit findings presented with corrective actions.

**2023-xxx: General Controls**

Finding 2023-115

**Recommendation:**

The University should ensure that user access to its student information system and administrative access to its network is appropriately limited to employees based on current job responsibilities.

**Management Response:**

General Controls

Views of Responsible Officials 2023:

The Office of Technology acknowledges and agrees with the finding.

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### Corrective Action Plan 2023:

Through analysis of the exceptions identified in the audit, the University has developed a standard operating procedure to assign employee access based on the principle of least privilege as determined by individual roles.

The university is engaged with a third-party vendor to procure and implement an automated role-based access assignment process, to ensure that the University complies with this audit findings requirements.

*Implementation Date:* June 2024

*Responsible Person:* Mr. Matthew Steimel, Director of Enterprise Applications

**2023-xxx: Eligibility**

Finding 2023-116

### **Recommendation:**

The University should:

- Ensure that it accurately configures COA budget components within its student information system.
- Award students Federal Pell Grant assistance based on actual enrollment.
- Disburse Subsidized Direct Loans within the student's applicable aggregate limit.
- Ensure that all students are evaluated for Satisfactory Academic Progress prior to disbursing financial assistance.
- Properly reconcile all records received from CPS-pushed ISIRs.

### Cost of Attendance (COA)

#### Views of Responsible Officials 2023:

The Office of Student Financial Success agrees with the auditor's findings indicating that 7 of 65 students tested had an incorrect COA specifically related to the students' books and supplies portion of the budget.

#### Corrective Action Plan:

The Office of Student Financial Success has worked with the Office of Technology to develop an effective budget rule in the Banner system that accurately calculates books and supplies for students based on hours of enrollment. We have identified and rectified issues with banner that prevented identified students from being recalculated to determine appropriate hours of

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attendance for books and supplies. The Office of Student Financial Success has developed a new Budget Component report that identifies the correct credit hours from both the student enrollment and financial aid banner modules, which assist with the recalculation process ensuring accurate books and supplies for all students. In addition, we have also increased the number of times we recalculate the budget components at the beginning of each semester.

*Implementation Date:* January 2024

Responsible Person: Dr. Latisha Addison, Executive Director Student Financial Success

### Federal Pell Grant

#### Views of Responsible Officials 2023:

The Office of Student Financial Success agrees with the findings that 2 of 65 students tested were not awarded the correct amount of Federal Pell grant funds.

#### Corrective Action Plan:

The Office of Student Financial Success has created written procedures to include the process for recalculating Federal Pell Grant eligibility after the final student add/drop course deadline. In addition, we have also increased the number of times we recalculate Federal Pell Grant eligibility for students at the beginning of each semester based on add/drop processes.

*Implementation Date:* January 2024

Responsible Person: Dr. Latisha Addison, Executive Director Student Financial Success

### Federal Direct Student Loans

#### Views of Responsible Officials 2023:

The Office of Student Financial Success agrees with the finding that 1 student did not receive federal student loans in accordance with applicable limits.

#### Corrective Action Plan:

The Office of Student Financial Success has added to its written policy a process for determining student loan eligibility manually. The system functions to identify students near aggregate limits based on FAFSA data received. Students who have reached their aggregate loan limits are identified through a newly created loan limit Argos report. Student financial aid counselors review the students on the report and compare them with data pulled from NSLDS to determine any remaining eligibility for each student. The ability to award a student more than they are eligible for is a manual process, and in the case of the student in the finding, it was overridden by a staff member. Policies have been implemented to ensure the accuracy of student eligibility

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Identification by financial aid counselors before awarding a student loan manually.

*Implementation Date:* January 2024

*Responsible Person:* Dr. Latisha Addison, Executive Director Student Financial Success

### Satisfactory Academic Progress

#### *Views of Responsible Officials 2023:*

The Office of Student Financial Success agrees with the finding that 1 of 65 students did not receive an SAP calculation in accordance with TSU policy.

#### *Corrective Action Plan:*

The Office of Student Financial Success has ensured staff training as it relates to manual SAP calculations as needed based on student circumstances. The SFS Office has identified that some students who have breaks in enrollment may not be included in yearly SAP run processes. Our policy now states that a student who has not been enrolled for more than a year must have a manual SAP calculation completed before being awarded financial aid to ensure accuracy and compliance.

*Implementation Date:* January 2024

*Responsible Person:* Dr. Latisha Addison, Executive Director Student Financial Success

### Institutional Student Information Records (ISIR)

#### *Views of Responsible Officials 2023:*

The Office of Student Financial Success agrees with the finding related to Institutional Student Information Records.

#### *Corrective Action Plan:*

During the fall of 2022 and some of the spring of 2023, the Office of Student Financial Success did not have a staff member in place to ensure the accuracy of data being pulled in from the Department of Education. Since then, proper staff has been hired and trained to ensure the accuracy of data files being loaded into the Banner student information system.

*Implementation Date:* January 2024

*Responsible Person:* Dr. Latisha Addison, Executive Director Student Financial Success

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**2023-xxx Special Tests and Provisions – Disbursement to or On Behalf of Students**

**Finding 2023-117**

**Recommendation:**

The University should strengthen its controls to ensure that:

- It identifies all students that require an award or disbursement notification and sends those notifications to students.
- Award and disbursement notifications include all required elements.
- It does not credit student ledger accounts for unallowable charges.
- Credit balances caused by awarding of Title IV funds are returned to students in a timely manner.

*Award and Disbursement Notifications*

*Views of Responsible Officials 2023:*

The Office of Student Financial Success agrees with the finding related to award and disbursement notifications.

*Corrective Action Plan:*

The Office of Student Financial Success has worked with the Office of Information Technology to deliver student loan disbursement information via the student portal. A tab has been created that allows students to receive specific disbursement information related to their student loans. In addition, the disbursement notification process has been established to ensure all students receive a disbursement notification before disbursements are made to student accounts. Our policy now requires, before disbursement, the generation of disbursement notifications made by the Senior Systems Analyst.

*Implementation Date:* January 2024

*Responsible Person:* Dr. Latisha Addison, Executive Director Student Financial Success

*Allowable Charges and Credit Balance Authorizations*

*Views of Responsible Officials:*

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

*Corrective Action Plan:*

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The University has implemented significant process enhancements in this area. The university has updated the charges associated with the university installment plan in the ERP system to be designated as an unallowable charge. This update will ensure that Title IV aid will not pay towards those charges. Management will conduct a second level review to ensure that the University is in compliance with the requirements.

*Implementation Date:* February 2024

*Responsible Person:* Mr. Errol Thomas, Executive Director of Student Accounting

**2023-xxx Special Test and Provisions – Return of Title IV Funds**

**Finding 2023-118**

### **Recommendation:**

The University should:

- Strengthen its process to ensure that it accurately determines the withdrawal date for students who unofficially withdraw from the University in a timely manner.
- Strengthen its monitoring controls to ensure that it detects and corrects errors in return of Title IV calculations and returns Title IV funds in a timely manner.

### **Return of Title IV Calculations**

#### **Views of Responsible Officials:**

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

#### **Corrective Action Plan:**

The University has implemented significant process enhancements in this area. The Office of Student Accounting will share the entire list of all completed R2T4 calculations with the Financial Aid department for a secondary review. The Office of Student Accounting will also develop and implement a new report that compares R2T4 "Revised Award Amounts" to the actual account activity to ensure that Title IV aid adjustments needed as a result of a R2T4 calculation are completed. The policy manual will be revised to include detailed procedures. Management will conduct a second level review to ensure that the University is in compliance with the requirements.

*Implementation Date:* February 2024

*Responsible Person:* Mr. Errol Thomas, Executive Director Student Accounting and Dr. Nickolas Cloci



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### Timeliness of Returns

#### Views of Responsible Officials:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

#### Corrective Action Plan:

The University has implemented significant process enhancements in this area. The university has filled the vacant position of Senior Accountant responsible for the processing of Title IV credit balances. The Senior Accountant will process refunds daily to ensure compliance with Title IV credit balance timeline regulations. Management will conduct a second level review to ensure that the University is in compliance with the requirements.

*Implementation Date:* Spring 2024

*Responsible Person:* Mr. Errol Thomas, Executive Director of Student Accounting

### 2023-xxx Special Tests and Provisions – Enrollment Reporting

Finding 2023-119

#### **Recommendation:**

The University should develop and implement controls to ensure that campus and program level data elements are reports to NSLDS accurately and in a timely manner.

### Enrollment Reporting

#### Campus and Program Level Data

#### Views of Responsible Officials:

Texas Southern University agrees with the finding related to not accurately reporting campus or program level data elements to NSLDS.

#### Corrective Action Plan:

Texas Southern University agrees with the information that states the student's program length was incorrectly reported to NSLDS for 10 of 60 students tested. To further enhance reporting accurate information, the Office of Student Records (formerly the Registrar's Office) has updated our business practice regarding this matter in the following way. First, the Office of Student Records reached out to the Interim Dean of the Graduate School to provide the correct



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program length for Graduate Programs at TSU. Second, we gathered information regarding the total number of hours of each program offered and the total number of hours required to be considered a full-time student at TSU. We then utilized this information to calculate the program length in years. (For example, the eMPA program at TSU is 36 hours and a full-time course load for a graduate student is 9 hours. We then divided the total hours of the program (36 hours) by the full-time load (9). This provided us with how many semesters a full-time student would take to complete the program. To finish the calculation and get the program length, we divided it into 2 to get the number of years required to complete the program.

*Implementation Date:* January 2024

*Responsible Person:* Dr. Nikolaus Cioci, Dean of Student Records

### Enrollment Status Updates

#### Views of Responsible Officials:

Texas Southern University agrees with the finding related to not accurately reporting enrollment status updates to NSLDS in a timely manner.

#### Corrective Action Plan:

Texas Southern University also agrees with the information stating 17 of 38 student's tested enrollment status was not reported to NSLDS in a timely manner. We agree with this information that states 13 of the students tested did not have their graduation effective date accurately reported to NSLDS in a timely manner. To combat this issue, the Office of Student Records has created a new business process to report these students to NSLDS in a timelier manner. First, the graduation coordinator has requested academic units to provide her with information regarding students whose degrees are 100% complete earlier to allow her to confer these degrees quicker. Second, the Office of Student Records has also changed their business practice and informed both the Graduation Coordinator and the Law School Registrar's representative that all degrees must be conferred no later than 45 days after the semester ends. This will allow other staff time to turn in the graduation report to NSC in a timelier manner and review the rejected records/correct the rejected records before the 60-day deadline to help keep us in compliance.

*Implementation Date:* January 2024

*Responsible Person:* Dr. Nikolaus Cioci, Dean of Student Records

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### Accurate Attendance Reporting

#### Views of Responsible Officials:

Texas Southern University agrees with the finding related to not accurately reporting enrollment status updates to NSLDS in a timely manner.

#### Corrective Action Plan:

Texas Southern University also agrees with the information stating 4 students that did not have their withdrawal status or effective date of status change reported in a timely manner to NSLDS. In reviewing these records, it appears accurate attendance was not taken causing Texas Southern University to be out of compliance for reporting practices. To further enhance reporting capabilities, the Office of Student Records has created a new business process to correct this error. First, TSU no longer allows advisors to register students and students must register themselves and sign a financial acknowledgement form. Also, the Office of Student Records has collaborated with the Office of the Provost to effectively communicate with faculty the ramifications of inaccurate attendance reporting. In these communications, the faculty are also provided instructions on how to accurately report attendance using their MyTSU attendance portal. Also, the Office of Student Records worked in conjunction with the Office of Information Technology, to automate the process of dropping students for non-attendance as reported by their faculty. Furthermore, we are continuing to update our business processes, so these students are reported to NSC/NSLDS in a timely manner. Another issue involved students being reported as nonattending but attending the course. TSU's Office of Student Records and Office of the Provost have also worked in conjunction to fix this issue as well. Several faculty members would not mark attendance causing their whole class to get dropped. We have worked in our process to inform instructors they must mark attendance for students to not create this issue in the future.

*Implementation Date:* June 2024

*Responsible Person:* Dr. Nickolaus Cioci, Dean of Student Records

### 2023-xxx Special Tests and Provisions – Gramm-Leach-Bliley Act – Student Information Security

#### **Recommendation:**

Finding 2023-120

The University should:

- Develop and implement an information security program that contains all elements required by the GLBA and the Code of Federal Regulations.

## TEXAS SOUTHERN UNIVERSITY

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- Designate a Qualified Individual responsible to implement and monitor its information security program.

### Gramm-Leach-Bliley Act

#### Views of Responsible Officials:

The University acknowledges and agrees with the findings.

#### Corrective Action Plan:

Through analysis of the exceptions identified in the audit, the University is working to hire a new full-time position to create and monitor its information security program and the University is in the process of publishing an information security webpage that meets all regulation requirements and serves as a conduit for users to locate policy, review the related legal code, report incidents, and request both training and OIT's assistance in assessment. Leadership has signed a contract with a third-party vendor to identify and implement all required GLBA controls.

*Implementation Date:* June 2024

*Responsible Person:* Mr. Matthew Steimel, Director of Enterprise Applications

In closing, if you should have any questions, please contact Dr. Latisha Addison, Executive Director of Student Financial Success or Dr. Carl Goodman, Provost and Senior Vice President for Academic Affairs.

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January 19, 2024

Ms. Valerie W. Bogan, CFE  
Managing Senior Auditor  
State Auditor's Office  
1501 Congress Ave.  
Austin, TX 78701

Ms. Bogan,

Finding 2023-121

Please find below the response to the finding for the federal compliance audit of the recent Student Financial Assistance Cluster at Texas State University.

**Views of Responsible Officials:**

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

**Corrective Action Plan:**

After research, it was determined that the issue was limited to our co-enrollment program with Austin Community College (ACC Pathways). Procedures have been updated in our Systems Team to include recalculating the COA for all co-enrollment students after census. As a double check, our Program Specialist Team will also review all co-enrollment students to ensure that the COA was recalculated correctly.

**Implementation Date:** September 2023

**Responsible Person:** Dede Gonzales, Director of Financial Aid and Scholarships

Thank you,

Christopher D. Murr, Ph. D.  
Assistant Vice President



TEXAS TECH UNIVERSITY

# Student Financial Aid & Scholarships

2023-XXX

**General Controls. The following compliance areas were impacted:**

Finding 2023-122

- Eligibility
- Reporting
- Special Tests and Provisions - Disbursements to or On Behalf of Students
- Special Tests and Provisions - Return of Title IV Funds
- Special Tests and Provisions - Enrollment Reporting

<b>Federal Agency:</b>	U.S. Department of Education
<b>Federal Program Title:</b>	Student Financial Assistance Cluster
<b>Assistance Listing Number:</b>	Cross-cutting
<b>Pass-Through Agency:</b>	N/A
<b>Award Number:</b>	Cross-cutting
<b>Award Period:</b>	July 1, 2022, to June 30, 2023
<b>Statistically Valid Sample:</b>	No and not intended to be a statistically valid sample
<b>Type of Finding:</b>	Significant Deficiency
<b>Questioned Costs:</b>	None
<b>Repeat Finding:</b>	No

### General Controls

An institution must establish and maintain effective internal control over federal awards that provides reasonable assurance that the institution is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award (Title 2, Code of Federal Regulations (CFR), Section 200.303(a)).

**Texas Tech University (University) did not appropriately restrict user access to its student information system.** Specifically, the University did not always limit access to the student information system to only users who needed that access based on their job responsibilities. While the University had a process in place to review user access, that process was not adequately designed to ensure that the University granted the appropriate level of access to all users based on the users' job duties. Allowing users inappropriate or excessive access to systems increases the risk of unauthorized changes being made in those systems.

### Recommendation

The University should ensure that user access to its student information system is appropriately limited based on a user's job responsibilities.

**Views of Responsible Officials:** Texas Tech University acknowledges and agrees with the findings. Texas Tech University has worked to develop and implement corrective action to further improve processes.

### Corrective Action Plan:

- The University has already implemented significant process enhancements in this area.
- The University immediately reviewed all Financial Aid security access and



TEXAS TECH UNIVERSITY

## Student Financial Aid & Scholarships

removed any access not deemed immediately necessary to the employee's job duties.

- The University has developed Financial Aid security classes based on employee positions. This will allow us to more easily monitor what access an employee has and ensure that it is appropriate to their job responsibilities.

**Implementation Date(s):** September 2023

**Responsible Persons:** Kyle Phillips and Robert Hamilton





TEXAS TECH UNIVERSITY

## Student Financial Aid & Scholarships

Finding 2023-123

### 2023-xxx Eligibility

<b>Federal Agency:</b>	U.S. Department of Education
<b>Federal Program Title:</b>	Student Financial Assistance Cluster
<b>Assistance Listing Number:</b>	84.063; and 84.268
<b>Pass-Through Agency:</b>	N/A
<b>Award Number:</b>	Federal Pell Grant Program, P063P222328; and Federal Direct Student Loans, P268K232328
<b>Award Period:</b>	July 1, 2022, to June 30, 2023
<b>Statistically Valid Sample:</b>	No and not intended to be a statistically valid sample
<b>Type of Finding:</b>	Significant Deficiency and Noncompliance
<b>Questioned Costs:</b>	\$562
<b>Repeat Finding:</b>	No

### Cost of Attendance

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student's cost of attendance (COA) minus the expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the "tuition and fees normally assessed a student carrying the same academic workload as determined by the institution, and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study." An institution also may include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Section 1087ll).

For Title IV programs, the EFC is the amount a student and his or her family are expected to pay for educational expenses; it is computed by the federal central processor and included on the student's Institutional Student Information Record (ISIR) provided to the institution. An overaward exists when a student's financial aid exceeds the student's need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student's financial need (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 4, Chapter 3; and Title 34, Code of Federal Regulations, Sections 668.2, 673.5, and 685.301).

Texas Tech University (University) uses algorithmic budgeting to build COA budgets based on student classification (undergraduate or graduate), academic program (for example, certain programs have increased tuition costs), enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time), living status (on-campus, off-campus, or living with parents), and residency (in-state or out-of-state). Budgeting rules within the University's student information system are established to assign various budget components based on the student's reported expected enrollment.

**For 3 (5 percent) of 65 students tested, the University incorrectly calculated the COA.** Specifically:

- For one student, the University assigned an incorrect loan fee to the COA. The University manually canceled the student's loan, but asserted that it did not remove the fee because the student was still eligible to receive the loan. As a result, the student's COA was overstated by \$60.



TEXAS TECH UNIVERSITY

## Student Financial Aid & Scholarships

### 2023-xxx (Continued)

- For one student, the University did not adjust the student's COA budget to reflect the student's actual enrollment. The University manually assigned a three-quarter-time budget to the student. Due to the manual update, the COA was not subject to an automated update process to adjust the COA to less-than-half-time status at census. In addition, the student was not included in the University's process for reviewing manually updated budgets. As a result, the student's COA was overstated by \$4,157, and the student was overawarded \$562 associated with ALN 84.063, Federal Pell Grant Program, award number P063P222328.
- For one student, the University did not adjust the student's tuition and fees budget component to reflect a change in the student's academic program. The student's major changed after the initial budget had been assigned. As a result, the student's COA was overstated by \$903; however, the University did not overaward financial assistance to that student.

Incorrectly calculating COA increases the risk of overawarding or underawarding financial assistance to students.

### **Recommendation**

The University should strengthen its controls to ensure that it correctly calculates students' COA budgets in accordance with its process and does not overaward financial assistance to students.

**Views of Responsible Officials:** Texas Tech University acknowledges and agrees with the findings. Texas Tech University has worked to develop and implement corrective action to further improve processes.

### **Corrective Action Plan:**

- The University has already implemented significant process enhancements in this area.
- We have implemented an ad hoc report to identify students with canceled loans and loan fees included in their COA. The report is reviewed bi-weekly and loan fees for canceled loans are removed in a timely manner. Training regarding the timely cancelation of loan fees was provided to staff responsible for the review and adjustment.
- We have implemented an ad hoc report to review student's COA budget and the student's actual enrollment to identify discrepancies between a student's actual enrollment charges and student's COA budget. The report is reviewed following our census after the 20<sup>th</sup> day of classes and COA budgets are adjusted to align with actual enrollment charges. Training regarding post census review of student's actual attendance and student's COA budget was provided to staff responsible for the review and adjustments.
- We have implemented an ad hoc report to review student's tuition and fees budget component and the student's academic program to identify discrepancies between the student's tuition and fees budget component and the charges associated with their academic program. The report is reviewed monthly, and a student's tuition and fees budget components are adjusted to align with the student's academic program. Training regarding review of a student's tuition and fees budget component and the student's academic program was provided to staff responsible for the review and adjustments.

**Implementation Date(s):** January 2024

**Responsible Persons:** Christina Montecillo and Robert Hamilton





TEXAS TECH UNIVERSITY

## Student Financial Aid & Scholarships

2023-xxx Special Tests and Provisions – Disbursements To or On Behalf of Students

Finding 2023-124

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.063; and 84.268  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Pell Grant Program, P063P222328; and Federal Direct Student Loans, P268K232328  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No



TEXAS TECH UNIVERSITY

## Student Financial Aid & Scholarships

### 2023-xxx (Continued)

#### **Award Notifications**

Before an institution disburses Title IV, Higher Education Act of 1965 (HEA) program funds for any award year, the institution must notify a student of the amount of funds that the student or his or her parent can expect to receive under each Title IV, HEA program, and how and when those funds will be disbursed. If those funds include Direct Loan program funds, the notice must indicate which funds are from subsidized loans, which are from unsubsidized loans, and which are from PLUS loans (Title 34, Code of Federal Regulations (CFR), 668.165(a)(1)).

**For 7 (16 percent) of 43 disbursements tested, Texas Tech University (University) did not send an award notification or sent an award notification that did not include all required information.** Specifically:

- For four students who enrolled in the Fall 2022 term after August 1, 2022, the University did not send an award notification. The University sent award notifications to all students enrolled for the Fall 2022 term prior to that date. However, it did not have a process in place to identify and send award notifications to students who enrolled after that date. Therefore, this issue would have affected all students who enrolled in the Fall 2022 term after August 1, 2022.
- For three students who enrolled in the Spring 2023 term, the award notifications did not contain the type or amount of funds that the student or his or her parent could expect to receive. The University notified students of expected financial assistance through email, and the award notification emails for the Fall 2022 term contained a hyperlink for students to access their account in the student information system to review the expected loan types and amounts. However, the award notification emails for the Spring 2023 term did not contain that hyperlink. This issue would have affected all students who enrolled after August 1, 2022, and only for the Spring 2023 term.

The University did not have adequate controls in place to ensure that all students received award notifications and that the notifications contained all required elements. Not receiving award notifications, or receiving incomplete award notifications, impairs students' and parents' ability to budget for the cost of attending.

#### **Recommendations**

The University should:

- Strengthen its controls to ensure that it identifies all students that require an award notification, and sends those notifications to the students.
- Ensure that award notifications contain all required elements.

#### **Views of Responsible Officials:**

Texas Tech University acknowledges and agrees with the findings. Texas Tech University has worked to develop and implement corrective action to further improve processes.

#### **Corrective Action Plan:**

The University has updated its disbursement notifications to include the type of loan borrowed and the amount borrowed in the template of the notification. In addition, the University has updated the notifications to go out to student and parent borrowers separately. The process has also been updated so that the notifications are sent out after any change to the student award is made on a nightly basis.

**Implementation Date(s):** January, 2024

**Responsible Persons:** Robert Hamilton

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TEXAS TECH UNIVERSITY

## Student Financial Aid & Scholarships

2023-XXX Special Tests and Provisions – Return of Title IV Funds

Finding 2023-125

<b>Federal Agency:</b>	U.S. Department of Education
<b>Federal Program Title:</b>	Student Financial Assistance Cluster
<b>Assistance Listing Number:</b>	84.007; 84.063; 84.268; 84.379; and 84.408
<b>Pass-Through Agency:</b>	N/A
<b>Award Number:</b>	Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224151; Federal Pell Grant Program, P063P222328; Federal Direct Student Loans, P268K232328; Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232328; and Postsecondary Education Scholarships For Veteran's Dependents (Iraq and Afghanistan Service Grant (IASG)), P408A222328
<b>Award Period:</b>	July 1, 2022, to June 30, 2023
<b>Statistically Valid Sample:</b>	No and not intended to be a statistically valid sample
<b>Type of Finding:</b>	Significant Deficiency and Noncompliance
<b>Questioned Costs:</b>	Unknown
<b>Repeat Finding:</b>	No

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on the student's behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)).

For distance education, documenting that a student has logged into an online class is not sufficient to demonstrate academic attendance by the student. An institution must demonstrate that a student participated in class or was otherwise engaged in an academically related activity. Only active participation by a student in an instructional activity related to the student's course of study that meets the definition of "academic engagement" in Title 34, CFR, Section 600.2 and takes place during a payment period or period of enrollment qualifies as attendance in an academically related activity (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 5, Chapter 2).





TEXAS TECH UNIVERSITY

## Student Financial Aid & Scholarships

### 2023-xxx (Continued)

For 1 (5 percent) of 20 students tested, Texas Tech University (University) did not have evidence of academic engagement in the distance education course from which the student's withdrawal date was determined. The University asserted that when an instructor submits a failing grade for a student, the instructor is required to provide the date of last academic activity. That date is recorded in the University's student information system and used by the University to determine the unofficial withdrawal date for Return of Title IV purposes. However, the University did not have a process in place to require instructors to provide or maintain evidence of academic engagement in distance education courses. As a result, the University could not demonstrate that the student participated or otherwise engaged in an academically related activity in that course to support the last date of attendance used by the University for Return of Title IV purposes.

Having a process that does not consistently calculate and return the correct amount of Title IV funds increases the risk that the University could return less Title IV funds than it is required to return.

### **Recommendations**

The University should:

- Ensure that evidence of academic engagement is consistently documented for students in distance education courses.
- Strengthen its controls to ensure that it accurately calculates returns of Title IV funds when required, including review of the variables it uses in those calculations.

**Views of Responsible Officials:** Texas Tech University acknowledges and agrees with the findings. Texas Tech University has worked to develop and implement corrective action to further improve processes.

**Corrective Action Plan:** The Financial Aid and Scholarships Office at Texas Tech University will collaborate closely with the Provost's office to create a strategy for more precisely recording the final date of academic engagement for students enrolled in online courses.

**Implementation Date(s):** January 2024

**Responsible Persons:** Robert Hamilton and Bobbie Brown



TEXAS TECH UNIVERSITY

## Student Financial Aid & Scholarships

2023-xxx Special Tests and Provisions – Enrollment Reporting

Finding 2023-126

<b>Federal Agency:</b>	U.S. Department of Education
<b>Federal Program Title:</b>	Student Financial Assistance Cluster
<b>Assistance Listing Number:</b>	84.063; and 84.268
<b>Pass-Through Agency:</b>	N/A
<b>Award Number:</b>	Federal Pell Grant Program, P063P222328; and Federal Direct Student Loans, P268K232328
<b>Award Period:</b>	July 1, 2022, to June 30, 2023
<b>Statistically Valid Sample:</b>	No and not intended to be a statistically valid sample
<b>Type of Finding:</b>	Significant Deficiency and Noncompliance
<b>Questioned Costs:</b>	None
<b>Repeat Finding:</b>	2020-117



TEXAS TECH UNIVERSITY

## Student Financial Aid & Scholarships

### 2023-xxx (Continued)

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment status changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 1, 4, 7, and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student first began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4).

For instances in which a student completes one academic program and then enrolls in another academic program at the same school, the school must report two separate enrollment transactions: one showing the completion of the first program and its effective date and credential level, and the other showing the enrollment in the second program and its effective date (*Dear Colleague Letter*, March 30, 2012 (GEN-12-06)). For a student who has graduated, institutions that initially report a withdrawn status must subsequently report the student as having graduated by certifying a "G" status at the campus level and/or program level as appropriate (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4, Section 4.4.3).

Texas Tech University (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes when required to NSLDS. Although the University uses the services of NSC, the University still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3, Section 3.3).

**For 5 (8 percent) of 60 students tested, the University did not report campus- or program-level data elements accurately or in a timely manner to NSLDS. Specifically:**

- For three students, the enrollment effective date was correctly reported as the first day of the Summer 2023 term to NSLDS at the program level; however, the enrollment effective date was incorrectly reported as the day after the last day of the Spring 2023 term at the campus level because it did not align with the date reported at the program level. The effective date reported at the campus level should be the same date reported at the program level because those dates reflect the same enrollment status change.





TEXAS TECH UNIVERSITY

## Student Financial Aid & Scholarships

### 2023-xxx (Continued)

- For one student, the University incorrectly reported the student's program-level enrollment status and the student's program begin date as the day after the last day of the Spring 2023 term. The enrollment status should have been reported at the program level as full-time effective the first day of the Fall 2023 term.
- For one student, the campus-level enrollment status change should have been reported as graduated, but it was incorrectly reported as withdrawn. Additionally, the student was pursuing dual majors, and the program-level enrollment status was correctly reported as graduated for one program in a timely manner but incorrectly reported as withdrawn for the second program. The incorrect campus-level enrollment change and program-level enrollment change were reported to NSLDS 135 days after the effective date of the graduation.

The errors discussed above were caused by issues related to the configuration of the enrollment reporting processes in the University's student information system.

Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayments schedules.

### Recommendations

The University should:

- Strengthen its controls to ensure that campus-level and program-level data elements are reported to NSLDS accurately and in a timely manner.
- Ensure that dual-major graduated statuses are reported to NSLDS accurately and timely for all programs.

**Views of Responsible Officials:** Texas Tech University acknowledges and agrees with the findings. Texas Tech University has worked to develop and implement corrective action to further improve processes.

### Corrective Action Plan:

- The University has already implemented significant process enhancements in this area.
- Additional checks are now in place to ensure that campus-level and program level reporting is accurate moving forward.
- Additional checks have also been put in place to ensure that dual-majors graduation statuses are reporting accurately and in a more timely manner moving forward.

**Implementation Date(s):** January 2024

**Responsible Persons:** Kyle Phillips and Bobbie Brown

### 2023-xxx Special Tests and Provisions – Additional Locations

Finding 2023-127

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.268  
 N/A



TEXAS TECH UNIVERSITY

## Student Financial Aid & Scholarships

<b>Pass-Through Agency:</b>	
<b>Award Number:</b>	Federal Direct Student Loans, P268K232328
<b>Award Period:</b>	July 1, 2022, to June 30, 2023
<b>Statistically Valid Sample:</b>	No and not intended to be a statistically valid sample
<b>Type of Finding:</b>	Significant Deficiency and Noncompliance
<b>Questioned Costs:</b>	\$3,452,367
<b>Repeat Finding:</b>	No





TEXAS TECH UNIVERSITY

## Student Financial Aid & Scholarships

### 2023-xxx (Continued)

#### **Eligibility and Certification Approval Report**

Each institution's most recent Eligibility and Certification Approval Report (ECAR) lists the institution's main campus and any additional approved locations. For any other locations at which an institution offers 50 percent or more of an eligible program, the institution must notify the U.S. Department of Education of that location if the institution plans to disburse Title IV funds to students enrolled at that location (Title 34, Code of Federal Regulations (CFR), Section 600.21(a)(3)). An institution may not disburse Title IV funds to students at that location before it reports to the U.S. Department of Education about that location (Title 34, CFR, Section 600.21(d)).

**Texas Tech University's (University) most recent ECAR did not include all additional locations.** Specifically, the University offered more than 50 percent of an eligible program at the School of Veterinary Medicine at Amarillo; however, the University did not include the location on its most recent ECAR nor did it submit notice or an application for approval of additional location as required. The University asserted that the error occurred due to turnover of the Primary Designee responsible for requesting approval of the new location, which resulted in the University failing to adequately review its ECAR to ensure that it reported all locations at which it offered more than 50 percent of an eligible program.

The University disbursed \$3,452,367 in federal student financial assistance to 108 students at the unreported location during the 2022–2023 award year. Those disbursements were associated with ALN 84.268, Federal Direct Student Loans, award number P268K232328, and were considered questioned costs. After auditors brought the issue to the University's attention, the University added the location to its ECAR and the School of Veterinary Medicine at Amarillo was approved on July 26, 2023.

#### **Recommendation**

The University should update its ECAR as required and ensure that it does not disburse federal financial assistance to students at locations that are not approved by the U.S. Department of Education.

**Views of Responsible Officials:** Texas Tech University acknowledges and agrees with the findings. Texas Tech University has worked to develop and implement corrective action to further improve processes.

#### **Corrective Action Plan:**

- The University has already implemented significant process enhancements in this area.
- The University immediately updated the ECAR to add the School of Veterinary Medicine at Amarillo.
- The University has implemented updated procedures requiring both the Primary and Secondary designee to review the ECAR quarterly for any required changes.

**Implementation Date(s):** August 2023

**Responsible Persons:** Jamie Hansard and Kyle Phillips



Texas Tech University Health Sciences Center

2023-XXX SPECIAL TESTS AND PROVISIONS – ENROLLMENT REPORTING

Finding 2023-128

<b>Federal Agency:</b>	U.S. Department of Education
<b>Federal Program Title:</b>	Student Financial Assistance Cluster
<b>Assistance Listing Number:</b>	84.063; and 84.268
<b>Pass-Through Agency:</b>	N/A
<b>Award Number:</b>	Federal Pell Grant Program, P063P223367; and Federal Direct Student Loans, P268K233367
<b>Award Period:</b>	July 1, 2022, to June 30, 2023
<b>Statistically Valid Sample:</b>	No and not intended to be a statistically valid sample
<b>Type of Finding:</b>	Significant Deficiency and Noncompliance
<b>Questioned Costs:</b>	None
<b>Repeat Finding:</b>	2016-122

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment status changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 1, 4, 7, and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective, and the program begin date is the date the student began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4). For a student who has graduated, institutions that initially report a withdrawn status must subsequently report the student as having graduated by certifying a "G" status at the campus level and/or program level as appropriate (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4, Section 4.4.3).



2023-xxx (Continued)

Texas Tech University Health Sciences Center (Health Sciences Center) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the Health Sciences Center reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes to NSLDS when required. Although the Health Sciences Center uses the services of NSC, the Health Sciences Center still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3.3).

FOR 6 (10 PERCENT) OF 62 STUDENTS TESTED, THE HEALTH SCIENCES CENTER DID NOT ACCURATELY REPORT CAMPUS-LEVEL ENROLLMENT EFFECTIVE DATES OR DID NOT REPORT ENROLLMENT STATUS CHANGES TO NSLDS. SPECIFICALLY:

- For one student, the enrollment status effective date was reported incorrectly at the campus-level. The student's enrollment status for the Spring 2023 term decreased from full-time to less-than-half-time in April 2023; however, the effective date was reported as January 2023.
- For five students, the Health Sciences Center did not report the students' enrollment status changes to NSLDS. Two of those students withdrew, two students graduated, and one student received an approved leave of absence.

The Health Sciences Center asserted that the errors discussed above were caused by issues related to the configuration of the enrollment reporting processes in the Health Sciences Center's student information system, manual reporting errors, and not having adequate controls to ensure that student enrollment information reported to NSC was accurately reported to NSLDS.

Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayment schedules.

**RECOMMENDATION**

The Health Sciences Center should strengthen its controls to ensure that campus-level enrollment statuses and effective dates are reported accurately and in a timely manner to NSLDS.

**Views of Responsible Officials:** *The University acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.*

**Corrective Action Plan:** *We will work to reestablish access with NSLDS to ensure that all student statuses are reported correctly from NSC. We will also incorporate procedures to ensure we are capturing and reporting all students' status changes accurately through Cognos reports and a newly developed enrollment reporting dashboard.*

**Implementation Date(s):** *Summer 2024*

**Responsible Persons:** *Amanda McSween, TTU|ISC Registrar*



Views of Responsible Officials:

Finding 2023-129

*General Controls*

*To the point that The University of Texas at Arlington (University) did not appropriately restrict user access to its student information system. OIT and Financial Aid acknowledge that a user was given elevated access that was not removed when the assigned maintenance task was completed.*

Corrective Action Plan:

*General Controls*

In response to the current finding of temporary access monitoring, the frequency of reviews for people that have temporary Financial Aid role assignments will be increased from an annual review to quarterly, for a period of two years. Staff training for access control and business owner training has taken place, to increase awareness that roles need timely removal when maintenance tasks are completed.

*Implementation Date:* 1/29/24

*Responsible Person:*

Karen Krause, Office of Financial Aid  
Doug Bergère, Office of Information Technology



UNIVERSITY OF  
**TEXAS**  
ARLINGTON

ACCOUNTING  
SERVICES

Finding 2023-130

**Views of Responsible Officials:**

The University has been adhering to the guidance found in the Nursing Faculty and Student Loan award documentation as well as the guidance found in the HRSA EHB Guidance Document regarding interest earned on the advanced payments. The guidance found in these documents states that interest earned in these loan funds should be maintained in an interest-bearing account and deposited in the loan fund. It further states that the interest earned can be retained as an important source of additional funds for lending to students.

However, as a result of the finding from this audit, the University acknowledges that interest in excess of \$500 must be remitted annually to the Department of Health and Human Services.

**Corrective Action Plan:**

The University will remit annually any interest earned in excess of \$500 to the Department of Health and Human Services.

**Implementation Date:** 2/2024

**Responsible Person:** Andrea Wright, Executive Director of Accounting Services

OFFICE OF BUSINESS AFFAIRS  
AND CONTROLLER

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Box 19136 219 W. Main St. Arlington, TX 76010  
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UNIVERSITY OF  
**TEXAS**  
ARLINGTON

FINANCIAL AID, SCHOLARSHIPS,  
AND VETERAN BENEFITS CERTIFICATION

## Audit Management Response Eligibility

Finding 2023-131

### Views of Responsible Officials:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

### Corrective Action Plan:

The University has implemented significant process enhancements in this area. The policy manual has been revised to include detailed procedures.

The University will build Cost of Attendance and place in PeopleSoft Campus Solutions. Before financial aid is disbursed to students the Office of Financial Aid will rebuild budgets which includes COA to ensure they match all COA's for all programs. This process will ensure that students are eligible for the aid awarded and disbursed.

OIT has implemented new reports to determine PELL, FSEOG, and Direct Loan eligibility and will be reviewed monthly to ensure accuracy of eligible awards and aggregate limits for all financial aid students.

**Implementation Date:** March 2024

**Responsible Person:** Laurie Rosenkrantz, Associate Director, Karen Krause, Executive Director, Lea Anne Sikora, Associate Director



UNIVERSITY OF  
**TEXAS**  
ARLINGTON

FINANCIAL AID, SCHOLARSHIPS,  
AND VETERAN BENEFITS CERTIFICATION

## Audit Management Response Reporting

Finding 2023-132

### Views of Responsible Officials:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

### Corrective Action Plan:

The University has implemented significant process enhancements in this area. The policy manual has been revised to include detailed procedures. Management will conduct a second level review to ensure that the University is following the requirements.

After the aid year activation for calendars is posted by the Office of Registrar, management will review calendar dates and other components reported to COD on a monthly schedule to ensure accuracy. COD reports are sent twice a week to ensure calendar and cost of attendance is updated correctly for all federal programs.

**Implementation Date:** March 2024

**Responsible Person:** Leanne Sikora, Associate Director, Laurie Rosenkrantz, Associate Director



UNIVERSITY OF  
**TEXAS**  
ARLINGTON

FINANCIAL AID, SCHOLARSHIPS,  
AND VETERAN BENEFITS CERTIFICATION

## Audit Management Response R2T4

Finding 2023-133

### Views of Responsible Officials:

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

### Corrective Action Plan:

The University has implemented significant process enhancements in this area. The policy manual has been revised to include detailed procedures. Management will conduct a second level review to ensure that the University is following the requirements.

During the academic year for this audit the Office of Financial Aid staffing was reduced by two full-time employees in the R2T4 area. The University has two full time employees who complete R2T4's daily. A secondary review and quality control will be completed by a third employee for accuracy on the R2T4 calculations and return of funds within established time frames. Reconciliations are completed monthly to ensure timeliness of R2T4s and return of funding to COD.

**Implementation Date:** March 2024

**Responsible Person:** Laurie Rosenkrantz, Associate Director, Mayra Torres Gonzalez, Assistant Director,  
Jike Wei, FA Counselor III





UNIVERSITY OF  
**TEXAS**  
ARLINGTON

**OFFICE OF THE REGISTRAR**

Enrollment Reporting – Reference No. 2023-xxx

Finding 2023-134

Views of Responsible Officials:

*The University acknowledges and agrees with the finding. The University will work to develop and implement corrective action to improve and update the processes.*

Corrective Action Plan:

*The Office of the Registrar is working with the Office of Information Technology (OIT) to review the current NSC Enrollment Reporting logic within our student information system to identify the root cause of the data inconsistencies between campus- and program-level data, and subsequently update the associated logic for future term reporting. The Office of the Registrar has also implemented monthly data validation into our business processes (as of Fall 2023), in alignment with the NSC file submission schedules, which allows for further management oversight of deadline compliance and additional data validation.*

*Implementation Date: August 1, 2024*

*Responsible Persons: Kimberly Tate, University Registrar and Deepika Chalemela, Chief Information Officer*





Accounting and Financial Management

THE UNIVERSITY OF TEXAS AT AUSTIN

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110 Inner Campus Drive, Stop K5300, Austin, TX 78712

Phone: (512) 471-3723 FAX (512) 471-1651

**General Controls – Finding #1**

Finding 2023-135

**Views of Responsible Officials:**

The University acknowledges and agrees with the finding. In this case, the employee transitioned from the Office of Scholarships and Financial Aid (OSFA) to the Student Financial Aid implementation project. It was intended for this employee to retain his prior access for a time so he could help provide backstop support while his duties were transitioned to other employees within OSFA. This access should have been removed once his duties were successfully transitioned.

**Corrective Action Plan:**

In the event that an employee transitions to another University department but needs to retain access for a period of time to facilitate knowledge transfer or to provide backstop support during the transition period, a date will be set for removing that access by setting an expiration date on the authorization, when feasible. If an automated access expiration date is not available, a calendar meeting will be scheduled for at least 2 people authorized to remove that access to remind them to remove the access.

**Implementation Date:** January 2024

**Responsible Person:** Diane Todd Sprague, Assistant Vice Provost of Scholarships and Financial Aid



Accounting and Financial Management

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**General Controls – Finding #2**

Finding 2023-135

**Views of Responsible Officials:**

The University acknowledges and agrees with the finding. However, technical limitations in the current financial aid management system require that a particular mainframe programming library be exempted from the change control mechanisms that are used in all other libraries that can update student financial aid information.

**Corrective Action Plan:**

The University is currently in the process of replacing its current custom-developed, mainframe-based financial aid management system with a vendor-provided, cloud-based system. The current issue with the mainframe programming library not being under change control will be resolved with the implementation of the new financial aid management system.

**Implementation Date:** Rolling implementation starting February 2024 through August 2024

**Responsible Person:** Graham Chapman, Assistant Vice Provost and Director of Academic Information Systems



Accounting and Financial Management

THE UNIVERSITY OF TEXAS AT AUSTIN

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**Special Tests and Provisions – Return of Title IV Funds**

Finding 2023-136

**Views of Responsible Officials:**

The University acknowledges and agrees with the finding. For 1 (2 percent) 58 students tested who withdrew and required a return of Title IV funds, the University did not return the funds within the required time frame. For 1 (2 percent) of 60 students tested, the University incorrectly calculated the amount of Title IV funds to be returned. For 1 (50 percent) of 2 students tested eligible for relief under the CARES Act, the University incorrectly processed a return of Title IV funds. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to improve the processes further.

**Corrective Action Plan:**

The University has implemented significant process enhancements in this area. The policy manual will be revised to include detailed procedures. Management will conduct a second-level review to ensure the University complies with the requirements. Relief under the CARES Act expired at the end of the payment period, including the date of May 11, 2023, per General-23-46. No further corrective action plan is needed for relief under the CARES Act. To address issues of Title IV funds not being returned within the required time frame and incorrectly calculated amounts of Title IV funds to be returned, Office of Scholarships and Financial Aid (OSFA) has added a step to the process that includes a quality control review of no less than 20 percent of a randomly selected sample of all R2T4 reviews. In addition, OSFA has experienced technical limitations in the current custom-developed, mainframe-based system relying on manual processes for R2T4 calculations. The University is replacing the custom-developed, mainframe-based financial aid management system with a vendor-provided, cloud-based system. This will reduce the reliance on manual calculation of returns with a vendor system to assist with R2T4 calculations. By implementing a more robust quality control process and replacing our current mainframe-based financial aid system with a vendor-provided, cloud-based system, we will significantly enhance our R2T4 process to ensure compliance with Title IV requirements.

**Implementation Date:** Rolling system implementation from February 2024 through August 2024

**Responsible Person:** Diane Todd Sprague, Assistant Vice Provost of Scholarships and Financial Aid





Accounting and Financial Management

THE UNIVERSITY OF TEXAS AT AUSTIN

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**Special Tests and Provisions – Enrollment Reporting**

Finding 2023-137

**Views of Responsible Officials:**

The University acknowledges and agrees with the Program Enrollment Effective Date finding. Program Enrollment Effective Date is defined as the date a student's enrollment status changes during a semester of enrollment (i.e. student's enrollment status changes from full-time to half-time status). For 4 (7 percent) of 61 students tested, the University did not accurately report program-level data elements to NSLDS. Specifically, the University incorrectly reported the program enrollment effective date as the first date of the term, rather than the date the students' enrollment status actually changed. The University asserted those errors were caused by required changes to its automated enrollment reporting process to accommodate the newly implemented structure of its academic calendar. Through analysis of the exceptions identified in the audit, the University has developed and implemented corrective action to further improve the processes.

**Corrective Action Plan:**

The University has implemented process enhancements in this area. While the audit identified inaccurate Program Enrollment Effective Dates, the corresponding Campus Enrollment Effective Dates were accurate. To address this inconsistency, coding modifications have been created, tested, and applied to ensure our enrollment reporting files are accurate and match on Program Enrollment Effective Date and Campus Enrollment Effective Date. Beginning with our fall 2023 subsequent of term enrollment file received by the National Student Clearinghouse (NSC) on 12/18/23, the students' Program Enrollment Effective Dates are accurate and match the associated Campus Enrollment Effective Dates. Our documentation will be revised to include these changes. Management will conduct a second level review to ensure that the University is in compliance with the requirements.

**Implementation Date:** December 2023

**Responsible Person:** Eric Poch, Associate Registrar



Accounting and Financial Management

THE UNIVERSITY OF TEXAS AT AUSTIN

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110 Inner Campus Drive, Stop K5300, Austin, TX 78712

Phone: (512) 471-3723 FAX (512) 471-1651

**Special Tests and Provisions – Perkins Loan Recordkeeping and Record Retention**

**Views of Responsible Officials:**

Finding 2023-138

The University acknowledges and agrees with the finding. The University will work to develop and implement corrective action to further improve the processes.

**Corrective Action Plan:**

The University is investigating the procurement of required locked, fireproof file cabinets and is in the process of requesting a formal quote for management approval to purchase.

**Implementation Date:** December 2024 (Tentatively)

**Responsible Person:** Lori Peterson, Executive Director and Controller – Accounting and Financial Management



2023-xxx Eligibility

Finding 2023-139

Federal Agency:	U.S. Department of Education
Federal Program Title:	Student Financial Assistance Cluster
Assistance Listing Number:	84.007; 84.033; 84.063; 84.268; and 84.379
Pass-Through Agency:	N/A
Award Number:	Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224174; Federal Work-Study Program, P033A224174; Federal Pell Grant Program, P063P223234; Federal Direct Student Loans, P268K233234; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T233234
Award Period:	July 1, 2022, to June 30, 2023
Statistically Valid Sample:	No and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency and Noncompliance
Questioned Costs:	None
Repeat Finding:	No

Cost of Attendance

The determination of the federal student financial assistance award amount is based on financial need. Financial need is defined as a student's cost of attendance (COA) minus the expected family contribution (EFC) (Title 20, United States Code (USC), Chapter 28, Subchapter IV, Section 1087kk). COA refers to the "tuition and fees normally assessed a student carrying the same academic workload as determined by the institution and including costs for rental or purchase of any equipment, materials, or supplies required of all students in the same course of study." An institution also may include an allowance for books, supplies, transportation, miscellaneous personal expenses, and room and board (Title 20, USC, Chapter 28, Section 1087ll).

For Title IV programs, the EFC is the amount a student and his or her family are expected to pay for educational expenses; it is computed by the federal central processor and included on the student's Institutional Student Information Record (ISIR) provided to the institution. An over award exists when a student's financial aid exceeds the student's need. Therefore, awards must be coordinated among the various programs and with other federal and non-federal assistance to ensure that total assistance is not awarded in excess of the student's financial need (U.S. Department of Education, 2022-2023 Federal Student Aid Handbook, Volume 4, Chapter 3; and Title 34, CFR, Sections 668.2, 673.5, and 685.301).

The University of Texas at Dallas (University) established different COA budgets for each term based on a student's tuition rate (guaranteed or variable); classification (undergraduate or graduate); residency (in-state and out-of-state); living status (on-campus, off-campus, or at home); and enrollment level (full-time, three-quarter-time, half-time, or less-than-half-time). Budgeting formulas within the University's student information system are used to assign various budget components based on the factors noted above.

The University did not always accurately configure COA budget components in its student information system. Specifically, the University incorrectly set the Summer transportation budget for a certain group of students—undergraduate students with a guaranteed tuition rate who were in-state residents living at home and enrolled half-time—to \$640 instead of \$928. After auditors brought the issue to the University's attention, it identified 299 students who were affected. As a result, the COA for those students was understated by a total of \$86,112 for the Summer 2023 term.

The errors discussed above did not result in over awards of financial assistance; therefore, there were no questioned costs. However, by incorrectly calculating COA, the University increases the risk of over awarding or under awarding financial assistance to students.



**Recommendation**

The University should ensure that it accurately configures COA budget components within its student information system.

**Views of Responsible Officials:**

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

While reviewing the population for submission to the auditors, the University determined that the above error had occurred. Since the timing was still within the summer semester, we corrected the COA component error and provided institutional grant funding for those students who had increased need due to the update in their summer transportation budget. There were only 2 students who needed to have their loans repackaged to avoid under awarding federal aid, which was done.

**Corrective Action Plan:**

The University has implemented significant process enhancements in this area. The policy manual will be revised to include detailed procedures. The steps involved in testing and reviewing Cost of Attendance components for each population of students during aid year roll-over will be expanded to include secondary review of all COA components to show they are assigning correctly for all variations of COA structures. In addition, management will review to ensure we are following federal requirements.

**Implementation Date:** January 2024

**Responsible Person:** Frankin Foxworthy, Director of Technology, Office of Financial Aid





2023-xxx Special Tests and Provisions – Perkins Loan Recordkeeping and Record Retention

Finding 2023-140

Federal Agency:	U.S. Department of Education
Federal Program Title:	Student Financial Assistance Cluster
Assistance Listing Number:	84.038
Pass-Through Agency:	N/A
Award Number:	Federal Perkins Loan Program, award number N/A
Award Period:	July 1, 2022, to June 30, 2023
Statistically Valid Sample:	No and not intended to be a statistically valid sample
Type of Finding:	Significant Deficiency and Noncompliance
Questioned Costs:	None
Repeat Finding:	No

**Perkins Loan**

For 9 (100 percent) of 9 retired loans tested, the University of Texas at Dallas (University) did not send paid-in-full notifications to those borrowers, as required. As a result, the University did not maintain the required documentation of the paid-in-full notifications to those borrowers after their loan obligations were satisfied. Those errors occurred because the University’s third-party Perkins Loan servicer erroneously excluded the paid-in-full letter service from its contract renewal with the University, and the University failed to identify the discrepancy. The University provided auditors with correspondence from the servicer in which the servicer accepted responsibility for the oversight. The servicer stated that it would send the paid-in-full letters to borrowers retroactively.

**Views of Responsible Officials:**

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

For many years, the University’s Perkins Loan portfolio was being serviced by Campus Partners. Shortly after Heartland ECSI acquired Campus Partners, the University made the decision to fully transfer their Perkins Loan services to ECSI. This transition was intended to not only continue receiving the services provided by our current servicer, but also to enhance services in other areas. During the early stages of this transition our team was very involved in determining which services would be included in the contract. It was determined that there were services considered standard with Campus Partners that were not included with ECSI; the paid-in-full letter was one of these services. The Bursar management team noticed this discrepancy and mentioned this to our ECSI Client Relationship Coordinator dated April 27, 2017. Based on the information provided, it was our understanding that the paid-in-full letter service would be an active service with ECSI. Since ECSI does not retain copies of these letters, we had no reason to question whether this service was being done.

During this audit, it was brought to our attention that the most recent contract renewal with ECSI did not indicate that they were providing the paid- in-full letters on our behalf. As the Bursar Office began to research this process, we were told by an ECSI representative that they did not see this service being provided to our borrowers. After further communication with our Client Relationship Coordinator, it was determined that ECSI did not “turn on” this service after the order request was submitted to their implementation team, as determined via email on October 12, 2023.



The University understands it's our responsibility to ensure processes are being completed by all servicing organizations. In response, ECSI has submitted an order for this service to be activated for all future accounts. They have also agreed to send paid in full notices to all borrowers dating back to the beginning of our contract, as well as revising the contract to ensure this service is included moving forward.

**Corrective Action Plan:**

The University has implemented significant process enhancements in this area. The vendor has revised its services to include the paid-in-full letter process and has sent paid if full letters to all Perkins borrowers who were missed. Management will conduct a second level review to ensure that the University is in compliance with the requirements.

**Implementation Date:** November, 2023

**Responsible Person:** Lisa Davis, Director, Bursar Office



Office of Student  
Financial Aid

**Views of Responsible Officials:**

Finding 2023-141

*The University acknowledges the findings and recommendations. Staff members have begun working on the corrective action plan to improve the processes and implement any necessary changes by the end of the spring 2024 semester.*

**Corrective Action Plan:**

*The University has already established a campus-wide working group to provide additional modifications to the current procedures for Enrollment Reporting. Through this collaboration, the Institution is implementing changes to the spring 2024 semester that will provide the University with the necessary tools to comply with the Federal Enrollment Reporting regulations.*

**Implementation Date:** *May 2024*

**Responsible Person:** *Nohemi Gallarzo, Registrar & AVP for Enrollment Operations*

*Mike Loya Academic  
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**UTSA Response to the 2022-2023 Audit Findings**

**Current Year Finding: Return of Title IV Funds**

Finding 2023-142

**Views of Responsible Officials:**

The University acknowledges and agrees with the finding that were the result of staff turnover. Through analysis of the exceptions identified in the audit, the University has worked to develop and implement corrective action.

**Corrective Action Plan:**

The University has revised the procedures to include additional procedural details. Management will conduct a second level review of the R2T4 new year system set up. Additionally, a quality control review of ten percent of the R2T4 calculations will be performed throughout the year to ensure accuracy and compliance with the R2T4 requirements.

**Implementation Date:** February 2024

**Responsible Person:** Alejandra Gonzalez, Senior Associate Director, and Marcia Osman, Associate Director

**Current Year Finding: Enrollment Reporting**

Finding 2023-143

**Views of Responsible Officials:**

The University acknowledges and agrees with the finding, which has had no impact on accurately reporting the enrollment levels of our students to NSLDS.

**Corrective Action Plan:**

Through analysis of the exceptions identified in the audit, the University is working to implement corrective action that will consistently report the OPEID of the location where students are taking the majority of their coursework.

**Implementation Date:** March 2025

**Responsible Person:** Tiffany Robinson, AVP and University Registrar



**Current Year Finding: Perkins Loan Recordkeeping and Record Retention** Finding 2023-144

**Views of Responsible Officials:**

UTSA acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, UTSA will work to develop and implement corrective action to further improve the processes.

**Corrective Action Plan:**

The University will retroactively mail paid-in-full notices to all students who paid their loans in full during the audit period. We have already mailed notices for loans paid in 2022 & 2023 and expect to complete 2021 by February.

Relevant policies and procedures will be revised to ensure future paid accounts are handled accordingly by utilizing a monthly paid-in-full report from ECSI. Management will conduct a second level review to ensure that the University is in compliance with the requirements.

**Implementation Date:** February 2024

**Responsible Person:** Blanca Garcia, Director of Financial Services



January 22, 2024

Valerie W. Bogan, CFE  
State Auditor's Office  
1501 North Congress Ave.  
Austin, Texas, 78701

Subject: SAO Statewide Single Audit – Federal Compliance, Draft of Findings – UTHSCSA

Dear Valerie,

Below are management responses, corrective action plans, implementation dates, and names of responsible persons for the two reportable findings cited in the aforementioned audit.

**2023-xxx: Special Tests and Provisions – Enrollment Reporting**

Finding 2023-145

Views of Responsible Officials:

The University acknowledges noncompliance of validating program start dates aligned to Classification of Instructional Program (CIP codes) and graduated student status. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to improve processes.

Corrective Action Plan:

The University has implemented significant process and validation enhancements in this area. The operational manual was revised to include detailed procedures. Management manually reviewed CIP codes for all programs and updated system records as appropriate on October 12, 2023. Management conducted two subsequent reviews on January 3, 2024, and January 5, 2024, to ensure compliance with the requirements.

Implementation Date: Revisions to operational manual, October 12, 2023. Updates to system records, October 12, 2023. Management review for continued compliance, January 3, 2024 and January 5, 2024.

Responsible Persons:

Blanca E. Guerra, Ph.D., University Registrar  
Brandy Simpkins Piner, M.P.A., Senior Associate Registrar

Finding 2023-146

**2023-xxx: Special Tests and Provisions – Perkins Loan Recordkeeping and Record Retention**

Views of Responsible Officials:

The University acknowledges non-compliance with Perkins loan recordkeeping and will implement corrective action to improve processes.

Corrective Action Plan:

The University has updated and implemented revised procedures. Effective December 26, 2023, the University has begun notifying the borrower in writing with the appropriate documentation when the Perkins loan has been paid in full. Effective January 1, 2024, the institution has further incorporated

Office of the Vice President and Chief Financial Officer

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reconciliation tasks into its procedures to ensure paid in full notifications have been sent as required to borrowers and will retain electronic copies of the notifications in the University's records.

Implementation Date: January 1, 2024, for improved processes and controls.

Responsible Persons:

Yvette Martinez, Senior Director of Financial Affairs and Controller  
Diana Gonzalez, Director of Student Financial & Treasury Services

Feel free to contact me should you require additional information.

Sincerely,

Ginny Gomez-Leon, MBA, CPA  
Vice President and Chief Financial Officer

cc: Dr. Jacquelyn Mok, Vice President for Academic, Faculty and Student Affairs  
Mr. John Lazarine, Chief Audit Executive



Office of the President

**2023-xxx General Controls: User Access to Student Information System**

Finding 2023-147

**Views of Responsible Officials:**

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University has worked to implement further access limitations and enhanced its periodic reviews of access.

**Corrective Action Plan:**

The University has implemented significant enhancements in its process to grant user access. In addition, to address the specific exceptions noted by the State Auditor's Office, access for all staff within the SIS has been restricted from disbursing aid. Access is now only granted to the batch user account.

**Implementation Date:** 11/2023

**Responsible Person:** Scott Lapinski, Assistant Vice President for Enrollment Management/Director of Financial Aid

**2023-xxx Eligibility: Incorrect Calculation of Cost of Attendance**

Finding 2023-148

**Views of Responsible Officials:**

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University has worked to implement additional controls as it relates to calculation of the Cost of Attendance.

**Corrective Action Plan:**

The University now reviews the Cost of Attendance for students as it gets closer to the start of the semester to ensure that there is a variety of Cost of Attendances instead of just mostly full time Cost of Attendance. This will help ensure that the COA amounts are correct before disbursements are made.

The University's Financial Aid & Scholarships Office will also work with the Registrar's Office to ensure that all online programs are input into the Cost of Attendance formulas before the start of the academic year to further ensure that Cost of Attendance calculations are correct.

**Implementation Date:** 08/2023

**Responsible Person:** Scott Lapinski, Assistant Vice President for Enrollment Management/Director of Financial Aid; Joe Sanders Assistant Vice President for Enrollment Management/Registrar

**2023-xxx Special Tests and Provisions – Disbursements To or On Behalf of Students: Award and Disbursement Notifications**

Finding 2023-149

**Views of Responsible Officials:**

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University has worked to ensure that disbursement notifications for Federal Direct Loans and TEACH grants go out to all applicable students.

**Corrective Action Plan:**

The University reviewed and corrected the queries used to ensure that students receive the appropriate notifications for disbursements made for TEACH grants and any Federal Direct Loans.

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**Implementation Date:** 05/2023

**Responsible Person:** Scott Lapinski, Assistant Vice President for Enrollment Management/Director of Financial Aid

**2023-xxx Special Tests and Provisions – Return of Title IV Funds: Calculations**

Finding 2023-150

**Views of Responsible Officials:**

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University has worked to ensure procedures and interpretation of the regulations for the Return to Title IV have been updated to result in correct and timely return of Title IV funds.

**Corrective Action Plan:**

The University previously misinterpreted the regulation related to enrollment in programs offered in modules. Training has been conducted on this topic.

In addition, the Registrar has been granted SIS access to update scheduled breaks of five or more days. During the calculation process the financial aid counselor completing the R2T4 will ensure that the days calculated are correct or, if not, will update the worksheet with the correct number of days.

The University will ensure that R2T4 calculations are completed in a timely manner to ensure that funding is returned for students within the 45-day time frame.

**Implementation Date:** 08/2023

**Responsible Person:** Scott Lapinski, Assistant Vice President for Enrollment Management/Director of Financial Aid; Joe Sanders Assistant Vice President for Enrollment Management/Registrar

**2023-xxx Special Tests and Provisions – Enrollment Reporting**

Finding 2023-151

**Views of Responsible Officials:**

The University acknowledges and agrees with the finding. Through analysis of the exceptions identified in the audit, the University is working to ensure that procedures and queries used for exporting enrollment information to the National Student Clearinghouse are updated so that reporting is accurate and timely.

**Corrective Action Plan:**

For students that are considered an unofficial withdraw from the university, the Financial Aid Counselor processing the unofficial withdraw will update NSLDS with the unofficial withdraw date at the end of each semester.

To address the incorrect enrollment status change and the incorrect program level errors noted by the auditors, the University is currently working on updating the query output that is used to report to the National Student Clearinghouse to ensure that the data is correct.

**Implementation Date:** 01/2024 for Unofficial Withdraw

05/2024 for National Student Clearinghouse reporting

**Responsible Person:** Scott Lapinski, Assistant Vice President for Enrollment Management/Director of Financial Aid; Joe Sanders Assistant Vice President for Enrollment Management/Registrar

**Views of Responsible Officials:**

Finding 2023-152

UTRGV acknowledges and concurs with the audit finding. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the process.

**Corrective Action Plan:**

To strengthen its controls and ensure that program-level data elements are reported to NSLDS accurately, the University will implement business procedures to prevent inaccurate reporting of effective dates. These procedures will be modified to align campus-level and program-level effective dates. Specifically, a review process will be added to ensure effective dates are reported accurately to NSLDS.

**Implementation Date:** January 2025

**Responsible Person:** Sofia Almeda, University Registrar  
Esteban Martín, Associate Registrar

**Division of Strategic Enrollment & Student Affairs**

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University of Houston

2023-xxx Eligibility

Finding 2023-153

**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.007; and 84.063  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224166; and Federal Pell Grant Program, P063P222333  
**Award Period:** July 1, 2022, to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No

**Federal Supplemental Educational Opportunity Grants (FSEOG)**

The FSEOG program provides grants to eligible undergraduate students. Institutions are required to award FSEOG first to Federal Pell Grant recipients who have the lowest expected family contribution (EFC). If an institution has FSEOG funds remaining after giving FSEOG awards to all Federal Pell Grant recipients, it can then award the remaining FSEOG funds to eligible students with the lowest EFCs who did not receive Federal Pell Grants (Title 34, Code of Federal Regulations (CFR), Section 676.10).

If the total amount of calculated Title IV grant or loan assistance, or both, that a student earned is greater than the total amount of Title IV grant or loan assistance, or both, that was disbursed to the student, as of the date that the institution determines that the student has withdrawn, the difference between those amounts must be treated as a post-withdrawal disbursement in accordance with Title 34, CFR, Section 668.22(a)(6) and Section 668.164(i) (Title 34, CFR, Section 668.22(a)(5)).

The institution must disburse directly to a student any amount of a post-withdrawal disbursement of grant funds that is not credited to the student's account. The institution must make the disbursement as soon as possible, but no later than 45 days after the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(a)(6)(ii)(B)(1)).

Based on a review of the full population of student financial assistance recipients, the University of Houston (University) awarded a total of \$6,500 in FSEOG assistance to 5 students who did not also receive a Federal Pell Grant. Specifically:

- For three students, the University did not award Federal Pell Grants to those students because the students reported on their Free Application for Federal Student Aid (FAFSA) that they had earned a bachelor's degree or were working on a degree beyond a bachelor's degree. After auditors brought these errors to the University's attention, the University canceled the FSEOG awards to those students; therefore there were no questioned costs.
- For one student, the University did not award a Federal Pell Grant to the student for the term in which the student received FSEOG funds. Due to a manual error, the University applied the student's Federal Pell Grant to the wrong term. After auditors brought the error to the University's attention, the University corrected the Federal Pell Grant award to the correct term; therefore there were no questioned costs.



**2023-xxx (Continued)**

- For one student, the University did not award a Federal Pell Grant to the student due to a hold that was placed on the student's account for an incomplete task. After auditors brought the error to the University's attention, the University reviewed the student's account and determined the hold should be removed. The University processed a post-withdrawal disbursement of Federal Pell Grant funds 324 days after the date of the University's determination that the student withdrew. There were no questioned costs as a result of this error.

Although the University had monitoring controls in place to ensure accurate awarding of federal funds, it did not have an adequate process to identify the errors discussed above.

**Recommendations**

The University should:

- Award FSEOG funds only to eligible students.
- Complete post-withdrawal disbursements within a timely manner.

**Views of Responsible Officials:** The University acknowledges and agrees with the findings.

Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

**Corrective Action Plan:** The Office of Scholarships and Financial Aid will create a reconciliation process that will identify all FSEOG recipients for a given aid year. This reconciliation process will include a report/query that can be distributed weekly and on demand to identify any discrepancies that will be worked timely.

The office will also assign a staff member to conduct R2T4 quality control. The staff member will be responsible for running a query and creating a report categorizing the type of returns (i.e. – standard R2T4, Post Withdrawal, etc.) with an estimated time for completion on a weekly basis.

**Implementation Date(s):** March 2024

**Responsible Persons:** Frank Gomez, Associate Director, SFA





**Federal Agency:** U.S. Department of Education  
**Federal Program Title:** Student Financial Assistance Cluster  
**Assistance Listing Number:** 84.063; 84.268; and 84.379  
**Pass-Through Agency:** N/A  
**Award Number:** Federal Pell Grant Program, P063P222333; Federal Direct Student Loans, P268K232333; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232333  
**Award Period:** July 1, 2022 to June 30, 2023  
**Statistically Valid Sample:** No and not intended to be a statistically valid sample  
**Type of Finding:** Significant Deficiency and Noncompliance  
**Questioned Costs:** None  
**Repeat Finding:** No

**Allowable Charges**

An institution may credit a student's ledger account with Title IV, Higher Education Act of 1965 (HEA) program funds to pay for allowable charges associated with the current payment period. Allowable charges are: (1) the amount of tuition, fees, and institutionally provided room and board assessed the student for the payment period or the prorated amount of those charges if the institution debits the student's ledger account for more than the charges associated with the payment period; and (2) the amount incurred by the student for the payment period for purchasing books, supplies, and other educationally related goods and services provided by the institution for which the institution obtains the student's or parent's authorization under Section 668.165(b) (Title 34, Code of Federal Regulations (CFR), Section 668.164(c)(1)).

**2023-xxx (Continued)**

If an institution obtains written authorization from a student or parent, as applicable, the institution may:

(1) use the student's or parent's Title IV, HEA program funds to pay for charges that are included in that authorization, and (2) hold on behalf of the student or parent any Title IV, HEA program funds that would otherwise be paid directly to the student or parent as a credit balance, unless the Secretary provides funds to the institution under the reimbursement payment method or the heightened cash monitoring payment method (Title 34, CFR, Section 668.165(b)(1)).

An institution may not use Title IV funds to pay finance charges or fees that are incurred because a student uses a financing method provided by the school to pay for educational expenses over time. Because students or families choose to incur these additional expenses rather than paying the balance due at registration, the additional charges are not considered educational expenses, and may not be included in a student's cost of attendance (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 3, Chapter 2).

**For 13 (21 percent) of 62 students tested, the University of Houston (University) used Title IV funds to pay unallowable charges.** Some of those students were affected by both errors discussed below. Specifically:

- For eight students, the University credited student ledger accounts during the payment period for unallowable charges unrelated to tuition, fees, or institutionally provided room and board. The unallowable finance charges paid with Title IV funds included various fees (credit card processing, severance of service, installment origination, and late fees), and various loan charges. Those charges are unallowable whether the University obtains student or parent authorization or not. The University asserted it is conducting a comprehensive review of all charges to determine allowability for Title IV funds.
- For eight students, the University credited student ledger accounts during the payment period for charges other than tuition, fees, or institutionally provided room and board without obtaining the authorization of the student or parent. The unallowable charges paid with Title IV funds included various parking and garage related fees, meal plan tax charges, and book loan university fund charges. Those errors occurred because the University did not have a process to obtain written authorization from a student or parent to apply Title IV funds to charges other than tuition, fees, and institutionally provided room and board.

Not receiving all Title IV funds a student is entitled to impairs students' and parents' ability to budget for the cost of attending.

**Recommendations**

The University should strengthen its controls to ensure that:

- It does not credit student ledger accounts for unallowable charges.
- It obtains written authorization from students or parents prior to crediting student ledger accounts for certain charges.

**Views of Responsible Officials:** The University acknowledges and agrees with the findings.

Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

**Corrective Action Plan:** There is a current initiative at the university to complete a comprehensive review of all of our current charge item types for Title IV allowable/non-allowable purposes. The Office of Scholarships and Financial Aid is working with Student Business



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Services (SBS) and each academic college to departmentalize the charges. Once this effort is complete, we will work with SBS and Accounting to begin setting up and testing the required changes. We are committed to making the necessary changes in order to be in compliance but want to make sure it is understood that this is a monumental undertaking that will require considerable effort. It will demand a massive commitment of resources and time. Due to the nature of PeopleSoft and the effects of effective dating, this update will need to be implemented prior to the beginning of an aid year. We will take precautions to prevent inadvertent errors and system glitches by implementing these changes in 2025-2026.

The Office of Scholarships and Financial Aid in conjunction with Student Business Services are in the early stages of implementing functionality in PeopleSoft that will allow students to provide permission to apply financial aid for charges other than allowable charges. The implementation of this functionality will allow us to obtain written authorization from students or parents prior to crediting student ledger accounts for certain charges.

**Implementation Date(s):** February 2025

**Responsible Persons:** Kevin Burns, Bursar and Charita Hampton, Interim Executive Director, SFA and Gretta McClain Gibbs, Director, Accounting Services and Madiha Syeda, Financial Manager, General Accounting





<b>Federal Agency:</b>	U.S. Department of Education
<b>Federal Program Title:</b>	Student Financial Assistance Cluster
<b>Assistance Listing Number:</b>	84.007; 84.063; 84.268; and 84.379
<b>Pass-Through Agency:</b>	N/A
<b>Award Number:</b>	Federal Supplemental Educational Opportunity Grants (FSEOG), P007A224166; Federal Pell Grant Program, P063P222333; Federal Direct Student Loans, P268K232333; and Teacher Education Assistance for College and Higher Education Grants (TEACH), P379T232333
<b>Award Period:</b>	July 1, 2022, to June 30, 2023
<b>Statistically Valid Sample:</b>	No and not intended to be a statistically valid sample
<b>Type of Finding:</b>	Significant Deficiency and Noncompliance
<b>Questioned Costs:</b>	None
<b>Repeat Finding:</b>	No

**Return of Title IV Calculations**

When a student who received Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the student began attendance, the institution must determine the amount of Title IV grant or loan assistance that the student earned as of the student's withdrawal date (Title 34, Code of Federal Regulations (CFR), Section 668.22(a)(1)). If the total amount of Title IV grant or loan assistance earned by the student is less than the amount that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew, the difference must be returned to the Title IV programs and no additional disbursements may be made to the student for the payment period or period of enrollment (Title 34, CFR, Section 668.22(a)(4)).

The amount of earned Title IV grant or loan assistance is calculated by (1) determining the percentage of Title IV grant or loan assistance that the student has earned and (2) applying that percentage to the total amount of Title IV grant or loan assistance that was or could have been disbursed to the student or on the student's behalf for the payment period or period of enrollment as of the student's withdrawal date. Students earn 100 percent of their Title IV grant or loan assistance if their withdrawal date is after the completion of 60 percent of the payment period or period of enrollment. The unearned amount of Title IV grant or loan assistance to be returned is calculated by subtracting the amount of Title IV assistance a student earned from the amount of Title IV assistance that was disbursed to the student or on the student's behalf as of the date of the institution's determination that the student withdrew (Title 34, CFR, Section 668.22(e)). The institution must return the lesser of the total amount of unearned Title IV assistance calculated above or an amount equal to the total institutional charges incurred by the student for the payment period or period of enrollment multiplied by the percentage of Title IV grant or loan assistance not earned by the student. For purposes of this calculation, "institutional charges" are tuition, fees, room and board (if the student contracts with the institution for the room and board), and other educationally related expenses assessed by the institution (Title 34, CFR, Section 668.22(g)). The institutional charges used in the calculation are usually the charges that were initially assessed to the student for the entire payment period or period of enrollment, as applicable. Initial charges may be adjusted only by those changes the institution made prior to the student's withdrawal, such as a change in enrollment status unrelated to the withdrawal (U.S. Department of Education, 2022- 2023 *Federal Student Aid Handbook*, Volume 5, Chapter 1, Section: Institutional Charges).



**2023-xxx (Continued)**

**The University of Houston (University) made errors in Title IV return calculations for 18 (30 percent) of 60 students tested.** Specifically:

- For 15 students, the University made errors in determining the amount of institutional charges to be used in the return calculation by including unallowable charges in its calculation for those students.
- For two students, the University returned the incorrect amount of Title IV funds due to manual entry errors. For one of those students, the University also incorrectly included unallowable charges in the student's return calculation as discussed above.
- For one student, the University incorrectly canceled the student's Federal Pell Grant award before its calculation. The University asserted that was due to a processing error in its student information system.

There were no questioned costs as a result of those errors because for each student the University returned more than the required amount or the error did not affect the amount of Title IV grant or loan assistance to be returned.

**Distance Education**

For distance education, documenting that a student has logged into an online class is not sufficient to demonstrate academic attendance by the student. An institution must demonstrate that a student participated in class or was otherwise engaged in an academically related activity. Only active participation by a student in an instructional activity related to the student's course of study that meets the definition of "academic engagement" in Title 34, CFR, Section 600.2 and takes place during a payment period or period of enrollment qualifies as attendance in an academically related activity (U.S. Department of Education, *2022-2023 Federal Student Aid Handbook*, Volume 5, Chapter 2).

**For 1 (7 percent) of 14 students tested, the University did not have evidence of academic engagement in the distance education course from which the student's withdrawal date was determined.** The University relies on the last dates of academic activity provided by instructors to determine the withdrawal date for return of Title IV purposes for students who unofficially withdraw. However, the University did not have an adequate review process in place to ensure that it maintained documentation supporting attendance in distance education courses. As a result, the University could not demonstrate that the student participated or otherwise engaged in an academically related activity in that course to support the last date of attendance used by the University for return of Title IV purposes.

The University did not have an adequate monitoring process to identify the errors discussed above. Not having a process that consistently calculates and returns the correct amount of Title IV funds increases the risk that the University could return the incorrect amount of Title IV funds.

**Recommendations**

The University should:

- Calculate institutional charges in accordance with U.S. Department of Education requirements.
- Ensure that evidence of academic engagement is consistently documented for students in distance education courses.
- Strengthen its monitoring controls to ensure that it detects and corrects errors in its calculation of Title IV funds to return.

**Views of Responsible Officials:** The University acknowledges and agrees with the findings.

Through analysis of the exceptions identified in the audit, the University will work to develop and



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implement corrective action to further improve the processes.

**Corrective Action Plan:** (1) The University will develop a process to identify all institutional charges and create a master list that will categorize the charges into allowable and non-allowable charges. The master list will be utilized to determine which institutional charges may be included in the calculation of Return of Title IV.

(2) The University will coordinate with the Institute of Global Engagement and Online Functional Support to obtain evidence of academic engagement utilizing the learning management software system for students in online only course and confirm active participation for study-abroad coursework.

(3) The University will establish a review process to ensure consistency and accuracy in R2T4 calculations, and conduct regular internal audits of a sample of R2T4 calculations to identify errors or discrepancies.

**Implementation Date(s):** March 2024

**Responsible Persons:** Frank Gomez, Associate Director, SFA

<b>Federal Agency:</b>	U.S. Department of Education
<b>Federal Program Title:</b>	Student Financial Assistance Cluster
<b>Assistance Listing Number:</b>	84.063; and 84.268
<b>Pass-Through Agency:</b>	N/A
<b>Award Number:</b>	Federal Pell Grant Program, P063P222333; and Federal Direct Student Loans, P268K232333
<b>Award Period:</b>	July 1, 2022, to June 30, 2023
<b>Statistically Valid Sample:</b>	No and not intended to be a statistically valid sample
<b>Type of Finding:</b>	Significant Deficiency and Noncompliance
<b>Questioned Costs:</b>	None
<b>Repeat Finding:</b>	No

Federal regulations and related guidance governing Title IV student aid programs require schools to report the enrollment of students who receive federal student aid (U.S. Department of Education, *National Student Loan Data System (NSLDS) Enrollment Reporting Guide*, November 2022, Chapter 2). Unless an institution expects to submit its next enrollment reporting roster file to the Secretary of the U.S. Department of Education within the next 60 days, it must notify the Secretary within 30 days if it discovers that a Federal Direct Student Loan (Direct Loan) has been made to or on behalf of a student who (1) enrolled at that institution but has ceased to be enrolled on at least a half-time basis; (2) has been accepted for enrollment at that institution but failed to enroll on at least a half-time basis for the period for which the loan was intended; or (3) has changed his or her permanent address (Title 34, Code of Federal Regulations (CFR), Section 685.309(b)). Enrollment reporting roster files also must include Federal Pell Grant-only recipients (Title 34, CFR, Section 690.83(b)(2); and *Dear Colleague Letter*, March 30, 2012 (GEN-12-06)).

Institutions are required to report the campus-level enrollment for the student, including enrollment status and the effective date of that enrollment status. For enrollment status changes to three-quarter-time, half-time, and less-than-half-time status, the institution must use the effective date that the student dropped to those particular statuses (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 1, 4, 7, and Appendix C). Institutions also are required to report the program(s) of attendance for the student, including classification of instructional programs (CIP) code, program credential level, program length, program enrollment status, and other data about the program. The program enrollment effective date is the date that the current enrollment status reported for a student was first effective and the program begin date is the date the student first began attending the program being reported (*NSLDS Enrollment Reporting Guide*, November 2022, Chapters 1 and 4). For a student who has graduated, institutions that initially report a withdrawn status must subsequently report the student as having graduated by certifying a "G" status at the campus level and/or program level as appropriate (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 4, Section 4.4.3).

The University of Houston (University) uses the services of the National Student Clearinghouse (NSC) to report status changes to NSLDS. Under this arrangement, the University reports all students enrolled and their status to NSC. NSC then identifies any changes in status and reports those changes to NSLDS when required. Although the University uses the services of NSC, the University still has the primary responsibility to report any changes in student enrollment status accurately and in a timely manner (*NSLDS Enrollment Reporting Guide*, November 2022, Chapter 3, Section 3.3).



**2023-xxx (Continued)**

**For 3 (5 percent) of 61 students tested, the University did not report graduated status changes or did not accurately report graduated status changes at the campus and program levels to NSLDS.** Specifically:

- For two students, the University did not report a graduated status at the program level. However, the graduated status for both students was correctly reported at the campus level. The University asserted that it reported the graduated statuses to NSC; however, NSLDS had no record found reported for the program level.
- For one student, a graduated status was not reported at the campus level, and the effective date of the graduated status was incorrectly reported at the program level. The University asserted that it reported the graduated status accurately to NSC.

**For 24 (75 percent) of 32 students tested who received a Direct Loan and ceased to be enrolled on at least a half-time basis or changed their permanent address, the student's enrollment status was not reported to NSLDS in a timely manner.** Specifically:

- For 23 students, the students' graduated status for the Spring 2023 term was not received by NSLDS until 85 days after that status became effective on May 11, 2023. The University certified and submitted the graduation file to NSC on June 22, 2023; however, the statuses were not received by NSLDS until August 4, 2023.
- For one student, the University reported the status change 146 days after the student's graduated status became effective.

The errors discussed above occurred because the University did not have a process to ensure that student enrollment and program information reported to NSC was accurately reported to NSLDS in a timely manner. Not reporting student status changes accurately and in a timely manner could affect determinations that guarantors, lenders, and servicers of student loans make related to in-school status, deferments, grace periods, and repayment schedules.

**Recommendation**

The University should develop and implement controls to ensure that campus-level and program-level data elements are reported to NSLDS accurately and in a timely manner.

**Views of Responsible Officials:** The University acknowledges and agrees with the findings.

Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

**Corrective Action Plan:** The Office of the Registrar and the Office of Scholarships and Financial Aid will collaborate to identify the root cause of why some student data is not being reported in a timely manner. The Office of the Registrar will also institute monthly validation into their business processes in alignment with the NSC and NSLDS submission schedule.

**Implementation Date(s):** February 2025

**Responsible Persons:** Rachel Honora, Senior Associate Registrar and Reggie Brazzle, Director of Operations, SFA



<b>Federal Agency:</b>	U.S. Department of Education
<b>Federal Program Title:</b>	Student Financial Assistance Cluster
<b>Assistance Listing Number:</b>	Cross-cutting
<b>Pass-Through Agency:</b>	N/A
<b>Award Number:</b>	Cross-cutting
<b>Award Period:</b>	July 1, 2022, to June 30, 2023
<b>Statistically Valid Sample:</b>	No and not intended to be a statistically valid sample
<b>Type of Finding:</b>	Significant Deficiency and Noncompliance
<b>Questioned Costs:</b>	None
<b>Repeat Finding:</b>	No

**Gramm-Leach-Bliley Act**

Institutions must protect sensitive data, including information obtained in support of the administration of federal student financial assistance programs, as required by the Gramm-Leach-Bliley Act (GLBA) (Public Law 106-102). Under their Program Participation Agreement (PPA) and the GLBA, postsecondary educational institutions must protect student financial aid information, with particular attention to information provided by the Department of Education or otherwise obtained in support of the administration of the Title IV Federal student financial aid programs (*Dear Colleague Letter*, July 1, 2016 (GEN-16-12)). Institutions are required to develop, implement, and maintain an information security program that includes the minimum elements in Title 16, Code of Federal Regulations (CFR), Section 314.4. Those minimum requirements include conducting a periodic inventory of data, noting where it is collected, stored, or transmitted (Title 16, CFR, Section 314.4(c)(1)). In addition, the institution must designate a qualified individual responsible for overseeing, implementing, and enforcing the institution's information security program (Title 16, CFR, Section 314.4(a)).

**The University of Houston's (University) information security program did not address the implementation of all minimum safeguards as required by the GLBA.** Specifically, while the University had designated a Qualified Individual to coordinate its information security program and had a written information security program in place, that program did not meet the requirements for conducting a periodic inventory of data. Not implementing all required safeguards in its information security program increases the University's risk of data breach or loss.

**Recommendation**

The University should ensure that all elements required by the GLBA are documented and implemented in its information security program.

**Views of Responsible Officials:** The University acknowledges and agrees with the findings. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective action to further improve the processes.

**Corrective Action Plan:** The University information security program and associated safeguards will be reviewed to ensure all elements of the GLBA are addressed and implemented. Any missing requirements will be documented and implemented to ensure full



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compliance with the GLBA.

**Implementation Date(s):** June 2024

**Responsible Persons:** Jana Chvatal, Interim AVC/AVP, IT Security & CISO



**Reporting**

Finding 2023-158

Views of Responsible Officials:

*The University acknowledges and agrees with the findings regarding the accuracy of reporting disbursements in the Common Origination and Disbursement (COD) system. The University recognizes the importance of accurately reporting disbursements in the COD system and will work accordingly to ensure manual entries are entered with accurate information.*

Corrective Action Plan

*The University will implement additional controls to check internal disbursement dates against disbursement dates reported in COD in instances where manual reporting is required.*

Implementation Date: May 2024

Responsible Persons: Kimberley Wells, Director of Financial Aid & Scholarships; John Robert, Associate Director of Financial Aid & Scholarships; Beth Tolan, Associate Vice President of Financial Aid & Scholarships

**Disbursements To or On Behalf of Students**

Finding 2023-159

Views of Responsible Officials:

*The University acknowledges and agrees with the findings regarding the payment of unallowable charges using Title IV funds for 5 students and the lack of written authorization to hold a Title IV fund as a credit balance for 1 student. The University recognizes the importance of ensuring Title IV funds are used only toward allowable charges and are not held as a credit balance without written authorization from the student or parent.*

Corrective Action Plan

*The University is updating procedures to ensure unallowable charges are not paid using Title IV funds without proper authorization from the student or parent. The University will review and improve, as necessary, existing controls to ensure that Title IV aid in excess of the student's institutional charges will not be held without written authorization from the student or parent.*



Implementation Date: May 2024

Responsible Persons: Beth Tolan, Associate Vice President of Financial Aid & Scholarships; Christopher Foster, Associate Vice President of Student Accounting

**Return of Title IV Funds**

Finding 2023-160

Views of Responsible Officials:

The University acknowledges and agrees with the findings regarding the Return of Title IV funds in cases where a student officially or unofficially withdraws from the institution after the student begins attendance in a given payment period or period of enrollment. The University acknowledges the importance of accurately calculating the Title IV funds to be returned and the timely return of those funds.

Corrective Action Plan

The University has implemented a review at the start of each term to ensure internal systems (Peoplesoft) are updated with the appropriate number of break days to ensure the accuracy of break days used in Return of Title IV calculations.

The University is implementing an enhanced secondary review process for Return of Title IV determinations to ensure accurate calculations and the timely return of funds.

The University will implement a process to ensure evidence of participation exists for students who attend all courses via the online platforms.

Implementation Date: Beginning January 2024 with completion May 2024

Responsible Persons: Kimberley Wells, Director of Financial Aid & Scholarships; John Robert, Associate Director of Financial Aid & Scholarships; Beth Tolan, Associate Vice President of Financial Aid & Scholarships

**Enrollment Reporting**

Finding 2023-161

Views of Responsible Officials:

The University acknowledges and agrees with the findings regarding the accuracy of the program begin dates reported for some students identified in the testing. The University acknowledges the importance of accurately reporting program information for students





*receiving Title IV aid to ensure that guarantors, lenders, and servicers of student loans are able to make accurate determinations related to in-school status, deferments, grace periods, and repayment schedules.*

Corrective Action Plan

*The University has implemented a correction to the reporting logic that caused the inaccurate reporting of program begin date for some students. This implementation was effective for enrollment reporting beginning with the Fall 2023 semester. In addition, the University is utilizing available error reports via the National Student Clearinghouse to ensure program begin dates and other program-level data reported is accurate.*

Implementation Date: August 2023

Responsible Persons: Ashley Wheelis, Deputy Registrar; Molly Collins, Associate Registrar; Zach Yeager, Assistant Director.

**Perkins Loan Recordkeeping and Record Retention** Finding 2023-162

Views of Responsible Officials:

*The University acknowledges and agrees with the finding related to sending paid-in-full notifications to all borrowers who satisfy their Perkins Loan obligations.*

Corrective Action Plan:

*The University is in the process of assigning the remainder of their active Perkins Loans to the Department of Education. However, the University will provide additional training to staff to ensure that any active loans retired prior to assignment will result in a paid-in-full notification being sent to the borrower and will maintain documentation of such notifications as required.*

Implementation Date: February 2024

Responsible Persons: Kimberley Wells, Director of Financial Aid & Scholarships; John Robert, Associate Director of Financial Aid & Scholarships; Beth Tolan, Associate Vice President of Financial Aid & Scholarships